

St. Vrain Valley School District RE-1J Longmont, Colorado

Boulder, Broomfield, Larimer, and Weld Counties

SUPERINTENDENT'S ADOPTED BUDGET

2019 Fiscal Year July 1, 2018 – June 30, 2019

May 23, 2018 (Introduction)
June 13, 2018 (Public Hearing)
June 27, 2018 (Adoption)
December 12, 2018 (Re-Adoption)

www.svvsd.org

"Our mission is to educate each student in a safe learning environment so that they may develop to their highest potential and become contributing citizens."



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

SUPERINTENDENT'S ADOPTED BUDGET FISCAL YEAR ENDING JUNE 30, 2019

TABLE OF CONTENTS

TABLE OF CONTENTS	2
SUPERINTENDENT'S BUDGET MESSAGE	3
APPROPRIATION RESOLUTION	5
EXECUTIVE BUDGET SUMMARY BY FUND	6
STRATEGIC PRIORITIES HIERARCHY	7
BUDGET INFORMATION	8
FUND 10 – GENERAL FUND	10
FUND 18 – RISK MANAGEMENT FUND	23
FUND 19 – COLORADO PRESCHOOL PROGRAM FUND	25
FUND 21 – NUTRITION SERVICES FUND	26
FUND 22 – GRANTS FUND	27
FUND 23 – STUDENT ACTIVITIES SPECIAL REVENUE FUND	29
FUND 27 – COMMUNITY EDUCATION FUND	32
FUND 29 – FAIR CONTRIBUTIONS FUND	33
FUND 31 – BOND REDEMPTION FUND	34
FUND 41 – BUILDING FUND	38
FUND 43 – CAPITAL RESERVE FUND	39
FUND 65 – SELF INSURANCE FUND	41
FUND 72 – STUDENT SCHOLARSHIP FUND	42
FUND 74 – STUDENT ACTIVITIES AGENCY FUND	43
SLIMMAADV DLIDGET DEDODTS	16





SUPERINTENDENT'S BUDGET MESSAGE

DATE: December 12, 2018

TO: Board of Education and Citizens of the St. Vrain Valley School District

This St. Vrain Valley School District General Fund budget, together with the budgets for other funds for Fiscal Year 2019, is the current expenditure plan for all funds generated through local, state and federal sources, commencing July 1, 2018 and extending through June 30, 2019. This document includes financial, budgetary, and program information that we believe will provide the user with a better understanding of the District's operations. Financial negotiations with the St. Vrain Valley Education Association (SVVEA) were successful. Therefore, the accompanying General Fund budget has been prepared showing the adjustments to compensation as agreed to with the SVVEA.

The General Fund budget appropriation for 2018-19 is \$419,061,783, which includes appropriated expenditures of \$305,460,455 plus appropriated reserves of \$113,601,328.

The following summary provides appropriated expenditures by fund, including appropriated District reserves. Additional detailed information summarized by fund, operating activity, individual school, and department, as well as other pertinent information is included in the accompanying financial budget document.

		Appropriated	Total
	Appropriated	Surplus and	Appropriations
	Expenditures	Fund Balance	(Total Resources)
Operating Funds			
General Fund	\$ 305,460,455	\$ 113,601,328	\$ 419,061,783
Capital Reserve Capital Projects Fund	6,183,177	7,438,098	13,621,275
Fair Contributions for Public School Sites Fund	1,695,000	6,413,737	8,108,737
Nutrition Services Fund	10,058,954	2,247,474	12,306,428
Governmental Designated Purpose Grant Fund	11,485,514	-	11,485,514
Risk Management Fund	3,853,720	3,886,397	7,740,117
Student Activities Special Revenue Fund	7,338,000	5,283,115	12,621,115
Student Activities Agency Fund	-	-	-
Self Insurance Fund	19,814,500	3,990,450	23,804,950
Sub-Total - General Student Population	365,889,320	142,860,599	508,749,919
Colorado Preschool Program Fund	1,635,169	575,215	2,210,384
Community Education Fund	6,793,000	3,280,813	10,073,813
Sub-Total - Operating Funds	374,317,489	146,716,627	521,034,116
Other Funds			
Bond Redemption Fund	49,781,264	69,125,908	118,907,172
Building Fund	2,400,000	76,890,247	79,290,247
Student Scholarship Fund	39,000	225,512	264,512
Total Budget	\$ 426,537,753	\$ 292,958,294	\$ 719,496,047



The 2019 fiscal year budgets of the St. Vrain Valley School District will provide instructional and support services for a student body membership of over 32,000 students.

The program budgeting process is based primarily upon the Board-adopted Mission Statement, the District's Strategic Priorities and the goals set by the District's Board of Education.

All final revenues and expenditures are within current limitations established by Colorado Revised Statutes and the TABOR Amendment.

The annual budget development is a cooperative staff and community effort. We continue to appreciate the time and support provided by those contributing to the process, especially the Finance and Audit Committee. We invite further participation of anyone interested in helping provide a high quality education for our children.

Respectfully,

<Signature on file>

Don Haddad, Ed.D. Superintendent of Schools





APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of School District RE-1J in Boulder, Weld, and Larimer Counties and the City and County of Broomfield that it hereby appropriates the amounts shown in the following schedule to each fund for the ensuing fiscal year beginning July 1, 2018, and extending through June 30, 2019, and adopts the budgets related thereto.

Be it further resolved that the Board authorizes the use of a portion of beginning fund balance for the funds indicated in the following schedules, the use of which will not lead to an ongoing deficit in those funds.

		Appropriated	Total
	Appropriated	Surplus and	Appropriations
	Expenditures	Fund Balance	(Total Resources)
Operating Funds			
General Fund	\$ 305,460,455	\$ 113,601,328	\$ 419,061,783
Capital Reserve Capital Projects Fund	6,183,177	7,438,098	13,621,275
Fair Contributions for Public School Sites Fund	1,695,000	6,413,737	8,108,737
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Risk Management Fund	3,853,720	3,886,397	7,740,117
Student Activities Special Revenue Fund	7,338,000	5,283,115	12,621,115
Student Activities Agency Fund	-	-	-
Self Insurance Fund	19,814,500	3,990,450	23,804,950
Sub-Total - General Student Population	365,889,320	142,860,599	508,749,919
Colorado Preschool Program Fund	1,635,169	575,215	2,210,384
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Other Funds			
Bond Redemption Fund	49,781,264	69,125,908	118,907,172
Building Fund	2,400,000	76,890,247	79,290,247
Student Scholarship Fund	39,000	225,512	264,512
Total Budget	\$ 426,537,753	\$ 292,958,294	\$ 719,496,047

Date of the adoption of the budgets	December 12, 2018	
Signature – President of the Board	<signature file="" on=""></signature>	

APPROPRIATION RESOLUTION 5



EXECUTIVE BUDGET SUMMARY BY FUND

While the appropriations resolution above represents the total resources available to the district, it does not reflect the current year spending plan. The following Executive Budget Summary by Fund presents a snapshot of the budgeted changes to fund balance for each fund based on the anticipated revenues and expenditures as contained within each of the individual fund budgets. Details on each fund budget can be found in the accompanying financial document.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J ADOPTED BUDGET SUMMARY BY FUND FISCAL YEAR ENDING JUNE 30, 2019

		Proj. Beginning	Budgeted	Budgeted	Surplus/	Ending
		Fund Balance	Revenues	Expenditures	(Spend-Down)	Fund Balance
Fund #	Fund	7/1/18				6/30/19
10	General Fund	\$ 113,601,328	\$ 305,460,455	\$ 314,344,268	\$ (8,883,813)	\$ 104,717,515
18	Risk Management	3,886,397	3,853,720	3,853,720	-	3,886,397
19	Colorado Preschool Program	575,215	1,635,169	1,788,454	(153,285)	421,930
21	Nutrition Services	2,247,474	10,058,954	10,064,593	(5,639)	2,241,835
22	Designated Grants	-	11,485,514	11,485,514	-	-
23	Student Activities Special Rev.	5,283,115	7,338,000	12,621,115	(5,283,115)	-
27	Community Education	2,988,813	7,085,000	6,793,000	292,000	3,280,813
29	Fair Contributions	6,413,737	1,695,000	8,108,737	(6,413,737)	-
31	Bond Redemption	61,479,172	57,428,000	49,781,264	7,646,736	69,125,908
41	Building Fund	76,890,247	2,400,000	79,290,247	(76,890,247)	-
43	Capital Reserve	7,438,098	6,183,177	9,500,000	(3,316,823)	4,121,275
65	Self-Insurance	3,990,450	19,814,500	20,259,000	(444,500)	3,545,950
72	Student Scholarship	225,512	39,000	39,000	-	225,512
74	Student Activities Agency	-	-	-	-	-
	Total	\$ 285,019,558	\$ 434,476,489	\$ 527,928,912	\$ (93,452,423)	\$ 191,567,135

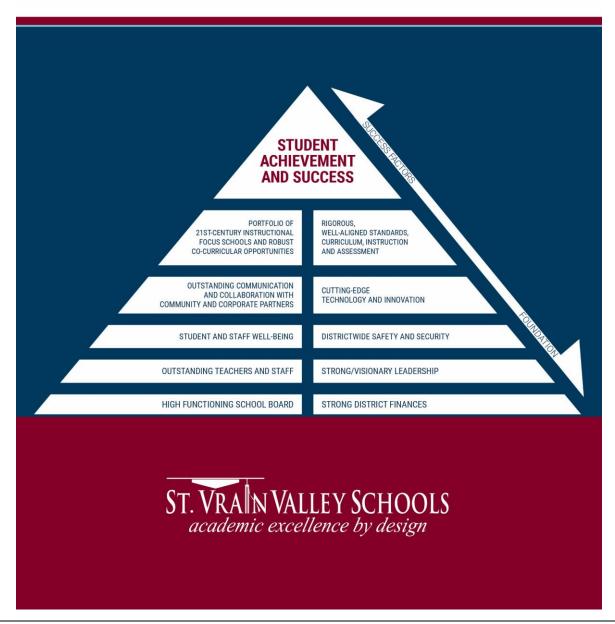


ST. VRA N VALLEY SCHOOLS

academic excellence by design

STRATEGIC PRIORITIES HIERARCHY

STRATEGIC PRIORITIES FOR STUDENT ACHIEVEMENT AND SUCCESS



STRATEGIC PRIORITIES HIERARCHY



BUDGET INFORMATION

The Superintendent's Budget is the District's annual operating budget. The following information is intended to provide a general understanding of the budget process and resulting budget document.

Fund Accounting

The District uses funds to report its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a balanced set of accounts.

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

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked funds (special revenue funds), the acquisition, construction or remodeling of major capital facilities (capital projects funds), and the servicing of long-term debt (debt service funds). The District's major governmental funds are the General Fund (including the CPP and Risk Management Funds as subfunds), Governmental Designated Purpose Grants Fund, Bond Redemption Fund, and the Building Fund:

General Fund – 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. Major revenue sources include local property taxes, specific ownership taxes, and State of Colorado equalization funding, as determined by the School Finance Act of 1994, as amended.

Expenditures include all costs associated with the daily operation of the schools, except for programs funded by grants from federal and state governments, school construction, certain capital outlay expenditures, debt service, food service operations, extracurricular athletic and other pupil activities, and insurance transactions.

Colorado Preschool Program Fund – This fund is reported as a sub-fund of the General Fund. Monies allocated to this fund from the General Fund are used to pay the costs of providing preschool services directly to qualified at-risk children enrolled in the District's preschool program pursuant to C.R.S. 22-28-102.

Risk Management Fund — This fund is also a sub-fund of the General Fund. Monies allocated to this fund from the General Fund are used to account for the payment of loss or damage to the property of the District, workers' compensation, property and liability claims, insurance premiums, and the payment of related administration expenses.

Debt Service Fund – The District has one debt service fund, the Bond Redemption Fund. This fund is used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest, and related costs. The fund's primary revenue source is local property taxes levied specifically for debt service.

Capital Projects Funds – The District has two capital projects funds, the Building Fund (major) and the Capital Reserve Capital Projects Fund (non-major). The *Building Fund* accounts for the proceeds of bond sales and expenditures for capital outlay for land, buildings, improvements of grounds, construction of buildings, additions or remodeling of buildings or initial, additional and replacement equipment. *The Capital Reserve Capital Projects*

BUDGET INFORMATION 8



Fund is used to account for revenue allocations from the General Fund and other revenues allocated to or earned in this fund, and the expenditures for the ongoing capital needs of the District, such as acquisition of land, building additions and improvements, and major equipment purchases.

The other "non-major" governmental funds of the District are Special Revenue Funds – These funds account for revenues derived from earmarked revenue sources, federal and state grants, charges for food service, charges for supporting educational services, and tuition. The "non-major" Special Revenue Funds consist of the Nutrition Services Fund, Governmental Designated Purpose Grants Fund, Community Education Fund, Fair Contributions Fund, and Student Activities Special Revenue Fund.

Proprietary Funds focus on the determination of the changes in net assets, financial position, and cash flows and are classified as either enterprise or internal service. The District's only internal service fund is the *Self Insurance Fund* which accounts for the financial transactions related to the District's self-funded dental and medical insurance plans.

Fiduciary Funds – Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. Trust funds are used to account for assets held by the District under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the District's own programs. The *Student Scholarship Fund* is the District's only trust fund. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The District's only agency fund was the *Student Activities Agency Fund*, which was closed in FY18.

BUDGET INFORMATION 9



FUND 10 – GENERAL FUND

The General Fund is a governmental fund which includes the revenues and expenditures for the general operations of the District. The expenditures for the school and departmental operations are primarily budgeted and accounted for in the General Fund. The total budgeted revenues in the General Fund are \$305,460,455. The total budgeted expenditures in the General Fund are \$314,344,268. Therefore, the General Fund fund balance is budgeted to decrease by \$8,883,813 in Fiscal Year 2019. Fund balance reserves of \$113,601,328 are also appropriated in the General Fund. A portion of the reserve appropriation includes \$6,587,000 for contingency reserve as required by Board policy, and \$9,880,000 for constitutionally-required TABOR reserves. The total General Fund budget appropriation for the year ending June 30, 2019 is \$419,061,783.



5.

Capital Reserve/Risk Management

Budget Development Assumptions

1. 2019 Fiscal Year Budget This budget for the school year July 1, 2018 - June 30, 2019 (FY19) is presented based on the Colorado Public Schools Finance Act of 1994,

as amended.

2. Pupil Membership This budget is based upon a PK-12 student headcount of 32,348.

3. Funded Pupil Count Membership count is the actual number of PK-12 students attending SVVSD. Funded pupil count (FPC) is based on whether those students

are funded at full time or half time (e.g., kindergarten students for FY19 count as 1 student but 0.58 funded pupil count). The FPC for this

budget is 30,084.8, an increase of 52.5 (0.17%) above FY18.

4. Instructional Supplies and Materials District policy requires the budget include \$230 per student for instructional supplies, books, field trips and capital outlay. The

required minimum instructional supplies and materials budget is

\$6,194,728. This is based on 26,933.6 FPC (net of charter school FPC).

District policy requires direct allocation of funding to the Capital Reserve Fund and Risk Management Fund in the amount of at least \$363 per student for FY19. A total of \$9,776,897 is included in FY19.

This includes \$3,768,720 to the Risk Management Fund, and \$5,930,132 to the Capital Reserve Fund. The remaining \$78,045 is

allocated to the Capital Reserve Fund from the CPP Fund.

6. State Equalization Program Based on current appropriation from the State of Colorado, the District

is expecting \$7,953.09 per pupil FPC as per pupil revenue (PPR) for

FY19. PPR was \$7,485.04 for FY18.

7. Mill Levy Override The voters of the District passed mill levy overrides in November of 2008 and 2012, both of which provide additional funds for a variety of

items as defined within the ballot questions. As required, accounting for the MLO funds is incorporated within the General Fund totals.

Additional details regarding planned expenditures are included in the

tables below.



8. Charter Schools

The District must account for 100% of the District's per pupil revenue, including the increased funding for all-day kindergarten, multiplied by the funded pupil count of the charter schools. The District shares the 2008 Mill Levy Override revenue with five of the charter schools in proportion to the October 1, 2008 student FPC. The District also shares the 2012 Mill Levy Override revenue with the six current charter schools in proportion to the October 1, 2012 student FPC. The student FPC for the charter schools for FY19 is 3,151.2, an increase of 60.4 compared to FY18, resulting in a total budgeted charter school allocation of \$29,650,472 as follows:

	<u>FPC</u>	<u>Allocation</u>
Aspen Ridge	524.4	\$ 4,336,981
Carbon Valley	218.5	2,369,081
Flagstaff Academy	833.6	7,789,672
Imagine at Firestone	527.0	5,116,633
St. Vrain Montessori	221.5	1,952,290
Twin Peaks	826.2	8,085,815
	<u>3,151.2</u>	<u>\$29,650,472</u>

9. Contingency Reserve

For FY19, a 2.0% Board-established contingency reserve is calculated on seven operating funds and is maintained entirely within the budget of the General Fund.

10. TABOR Emergency Reserve

The TABOR Reserve is funded as required per Article X of the State Constitution (TABOR Amendment) and is held in cash and investments in the General Fund.

11. School Allocations

Schools are allocated a supplies and materials budget based on student enrollment. Staffing is allocated based on student-teacher ratios, focus programs, and individual school needs. Schools are not allowed to carry over unexpended General Fund budgets from year-to-year unless identified for a specific purpose and explicitly authorized.

12. Salaries and Benefits

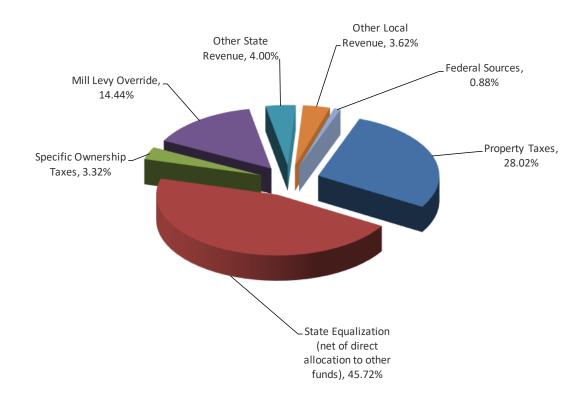
Salaries expense includes an average compensation increase of 4.54%, and funding for education advancement on the salary schedule. Benefits expense includes the additional PERA funding required and net increase in health and dental insurance premiums. This is the case for each fund that pays salaries and benefits.



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J SUMMARY OF GENERAL FUND REVENUES & EXPENDITURES FISCAL YEARS ENDED 2017 - 2019

Sources of Revenues	Actual 6/30/17				Amended Budget 6/30/18		Projected Actual 6/30/18			Adopted Budget 6/30/19
Local Sources State Sources Federal Sources	\$	138,829,720 149,444,338 4,693,529	\$	140,377,461 153,007,712 2,733,396	\$	146,966,337 151,716,593 2,726,768	\$	147,044,708 151,716,593 3,128,734	\$	150,875,979 163,288,243 2,704,999
Revenues Before Allocation		292,967,587		296,118,569		301,409,698		301,890,035		316,869,221
Allocation to: Capital Reserve Fund Risk Management Fund Colorado Preschool Program		(6,500,407) (4,779,095) (1,554,417)		(5,354,471) (3,836,715) (1,609,421)		(8,727,635) (3,836,715) (1,535,754)		(8,727,635) (3,836,715) (1,535,754)		(5,930,132) (3,768,720) (1,709,914)
Total General Fund Revenues		280,133,668		285,317,962		287,309,594		287,789,931		305,460,455
Expenditures Transfers		263,603,221		288,855,728		293,369,571		281,575,208 -		314,344,268
Total Expenditures & Transfers		263,603,221		288,855,728		293,369,571		281,575,208		314,344,268
Excess of Revenues Over Expenditures & Transfers	\$	16,530,447	\$	(3,537,766)	\$	(6,059,977)	\$	6,214,723	\$	(8,883,813)

GENERAL FUND REVENUE SOURCES Fiscal Year Ending 06/30/19



	Adopted	
Summary of General Fund Revenue	Budget 2019	%
Property Taxes	\$ 85,586,220	28.02%
State Equalization (net of direct allocations to other funds)	139,654,441	45.72%
Specific Ownership Taxes	10,134,650	3.32%
Mill Levy Override	44,101,486	14.44%
Other State Revenue	12,225,036	4.00%
Other Local Revenue	11,053,623	3.62%
Federal Sources	2,704,999	0.88%
Total	\$ 305,460,455	100.00%



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GENERAL FUND SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY ACTIVITY FISCAL YEARS ENDED 2017 - 2019

				Adopted		A manada d		Projected		A doubto d
		Actual		Budget		Amended Budget		Actual		Adopted Budget
		6/30/17		6/30/18		6/30/18		6/30/18		6/30/19
Revenues		0,00,11		0,00,10		0,00,10		0,00,10		0,00,10
Local Sources	\$	138,829,720	\$	140,377,461	\$	146,966,337	\$	147,044,708	\$	150,875,979
State Sources	*	149,444,338	*	153,007,712	Ť	151,716,593	*	151,716,593	_	163,288,243
Federal Sources		4,693,529		2,733,396		2,726,768		3,128,734		2,704,999
Revenue Allocation:		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,								
Capital Reserve Fund		(6,500,407)		(5,354,471)		(8,727,635)		(8,727,635)		(5,930,132)
Risk Management Fund		(4,779,095)		(3,836,715)		(3,836,715)		(3,836,715)		(3,768,720)
Colorado Preschool Program Fund		(1,554,417)		(1,609,421)		(1,535,754)		(1,535,754)		(1,709,914)
Total Revenues		280,133,668		285,317,962		287,309,594		287,789,931		305,460,455
Expenditures		200, 100,000		200,017,002		201,000,004		201,100,001		000,400,400
Instruction										
Direct Instruction										
Preschool Education		4,185,158		5,724,401		5,891,445		5,654,591		5,790,360
Elementary Education		46,454,281		49,884,857		49,798,455		47,796,403		51,929,489
Middle School Education		24,028,985		24,537,780		24,552,390		23,565,308		26,440,064
High School Education		32,221,238		34,894,009		34,854,754	~~~	33,453,485	~~~	35,902,377
Other Regular Education		15,835,785		23,393,692		24,038,903		23,072,465		26,030,614
Special Programs		18,812,502		19,184,475		20,969,683		20,126,637		23,652,807
Subtotal-Direct Instruction		141,537,949		157,619,214		160,105,630		153,668,889		169,745,711
Indirect Instruction		141,557,545		137,019,214		100, 103,030		133,000,009		103,743,711
Pupil Support Services		15,902,222		16,664,750		17,002,366		16,318,818		18,760,303
Instructional Staff Services		9,173,651		10,789,103		12,026,684		11,543,174		12,981,673
School Administration		19,636,324		21,249,491		21,183,327		20,331,692		
Subtotal-Indirect Instruction		44,712,197		48,703,344		50,212,377		48,193,684		22,418,018 54,159,994
Total Instruction		186,250,146		206,322,558		210,318,007		201,862,573		223,905,705
Other Expenditures		100,230,140		200,322,556		210,310,001		201,002,573		223,905,705
General Administration		1,877,761		2,289,302		2,226,453		2,136,943		2,740,795
Fiscal Services				3,830,162				3,770,851		4,222,200
		3,412,488				3,928,801				
Operations/Maintenance/Custodial		22,663,973		23,553,070		23,342,336		22,403,902		26,649,846
Pupil Transportation		8,539,653		8,933,379		8,940,577		8,581,138		10,228,129
Central Services		14,065,346		16,338,314		16,620,151	~~~	15,951,970		16,574,456
Community Services		918,692		124,000		356,665		342,326		372,665
Charter Schools		25,875,162		27,464,943		27,636,581		26,525,505		29,650,472
Total Other Expenditures		77,353,075		82,533,170		83,051,564		79,712,635	_	90,438,563
Total Expenditures Net Change in Fund Balance		263,603,221 16,530,447		288,855,728		293,369,571		281,575,208	_	314,344,268 (8,883,813)
Beginning Fund Balance				(3,537,766)		(6,059,977) 107,386,605		6,214,723 107,386,605		113,601,328
Ending Fund Balance		90,856,158		107,611,108 104,073,342						
		107,386,605		104,073,342		101,326,628		113,601,328		104,717,515
Nonspendable - Deposits, Inventories, &		625 500		600 000		COE E00		COE E00		600 000
Prepaids		635,580		600,000		635,580		635,580		600,000
Restricted for TABOR		9,056,970		9,035,000		9,275,000		8,448,000		9,880,000
Restricted for Federal Contract		2,574,361		-		2,574,361		2,774,361		2,574,361
Committed for Contingencies	ļ	6,037,980		6,023,000		6,184,000		5,631,504	ļ	6,587,000
Committed for BOE allocations		9,995,186		9,500,000		9,995,186		9,500,000		9,500,000
Assigned for Subsequent Year Expenditures		11,599,577		-		-		9,883,813		10,000,000
Assigned for Mill Levy Override		36,798,141		42,122,115		43,293,579		43,293,579		50,486,386
Unassigned Fund Balance	\$	30,688,810	\$	36,793,227	\$	29,368,922	\$	33,434,491	\$	15,089,768



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GENERAL FUND SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FISCAL YEARS ENDED 2017 - 2019

		Actual	Adopted Budget	Amended Budget	Projected Actual		Adopted Budget
		6/30/17	6/30/18	6/30/18	6/30/18		6/30/19
Revenues							
Local Sources							
Property taxes	\$	77,769,653	\$ 81,413,866	\$ - ,- ,	\$ 82,677,957	\$	85,586,220
Specific ownership taxes		9,904,649	7,804,372	10,000,000	10,000,000		10,134,650
Mill levy override		40,087,329	 41,979,742	 43,236,751	 43,236,751		44,101,486
Investment income		693,714	620,000	1,200,000	1,350,000		1,400,000
Charges for services		5,699,080	4,872,980	5,488,705	5,550,000		5,588,705
Miscellaneous		4,675,295	3,686,501	4,362,924	4,230,000		4,064,918
Total Local Revenues		138,829,720	140,377,461	146,966,337	147,044,708		150,875,979
State Sources							
Equalization		137,977,278	142,127,209	139,537,530	139,537,530		151,063,207
Special education		6,042,383	5,952,328	6,176,641	6,176,641		6,176,641
Vocational education		761,317	 509,260	 1,056,873	 1,056,873		1,056,873
Transportation		1,850,785	 1,833,675	1,875,500	 1,875,500		1,875,500
Gifted and talented		262,896	262,896	298,730	298,730		298,730
English Language Proficiency Act		1,633,009	 1,533,009	 1,605,224	 1,605,224		1,605,224
Miscellaneous		916,670	789,335	1,166,095	1,166,095		1,212,068
Total State Revenues		149,444,338	153,007,712	151,716,593	151,716,593		163,288,243
Federal Sources							
Other Federal Sources		3,246,145	1,276,034	1,276,034	1,678,000		1,242,142
Build America Bond Rebates		1,417,362	1,417,362	1,421,930	1,421,930		1,421,930
Migrant grant pass through BOCES		30,022	40,000	28,804	28,804		40,927
Total Federal Revenues		4,693,529	2,733,396	2,726,768	3,128,734		2,704,999
Revenue Allocation:			, ,	, ,	<u> </u>		, ,
Capital Reserve Fund		(6,500,407)	(5,354,471)	(8,727,635)	(8,727,635)		(5,930,132)
Risk Management Fund		(4,779,095)	(3,836,715)	(3,836,715)	(3,836,715)		(3,768,720)
Colorado Preschool Program Fund		(1,554,417)	(1,609,421)	(1,535,754)	(1,535,754)		(1,709,914)
Total Revenues		280,133,668	285,317,962	287,309,594	287,789,931		305,460,455
Expenditures							
Salaries		153,067,804	166,553,550	167,238,908	162,450,898		179,150,408
Benefits		48,803,251	54,203,666	54,213,283	53,256,831		60,302,022
Purchased services		12,363,191	 10,843,503	 12,487,503	 13,151,249		13,429,670
Supplies and materials		21,060,741	28,231,098	29,667,737	23,524,222		30,075,732
Other		853,084	906,968	1,423,559	1,204,952		1,402,264
Charter schools		25,875,162	 27,464,943	 27,636,581	 27,636,581		29,650,472
Capital outlay		1,579,988	652,000	702,000	350,475		333,700
Total Expenditures		263,603,221	288,855,728	293,369,571	281,575,208		314,344,268
Net Change in Fund Balance		16,530,447	(3,537,766)	(6,059,977)	6,214,723		(8,883,813)
Beginning Fund Balance		90,856,158	107,611,108	107,386,605	107,386,605		113,601,328
Ending Fund Balance		107,386,605	104,073,342	101,326,628	113,601,328		104,717,515
Nonspendable - Deposits, Inventories, &		101,000,000	104,010,042	101,020,020	110,001,020		10-1,1 11,010
Prepaids		635,580	600,000	635,580	635,580		600,000
Restricted for TABOR		9,056,970	 9,035,000	 9,275,000	 8,448,000		9,880,000
Restricted for Federal Contract			3,033,000				
		2,574,361	6 000 000	2,574,361	2,774,361		2,574,361
Committed for Contingencies		6,037,980	 6,023,000	 6,184,000	 5,631,504	ļ	6,587,000
Committed for BOE allocations		9,995,186	9,500,000	9,995,186	9,500,000		9,500,000
Assigned for Subsequent Year Expenditures		11,599,577	40.406.445	40.000 ===	9,883,813		10,000,000
Assigned for Mill Levy Override		36,798,141	42,122,115	43,293,579	43,293,579		50,486,386
Unassigned Fund Balance	\$	30,688,810	\$ 36,793,227	\$ 29,368,922	\$ 33,434,491	\$	15,089,768



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J SCHEDULE OF GENERAL FUND REVENUES FROM LOCAL, STATE, AND FEDERAL SOURCES FISCAL YEARS ENDED 2017 - 2019

Local Sources	Actual 6/30/17	Adopted Budget 6/30/18	Amended Budget 6/30/18	Projected Actual 6/30/18	Adopted Budget 6/30/19
Property Taxes	\$ 77,769,653	\$ 81,413,866	\$ 82,677,957	\$ 82,677,957	\$ 85,586,220
Specific Ownership Taxes	9,904,649	7,804,372	10,000,000	10,000,000	10,134,650
Mill Levy Override	40,087,329	41,979,742	43,236,751	43,236,751	44,101,486
Subtotal Taxes	127,761,631	131,197,980	135,914,708	135,914,708	139,822,356
Other Local					
Investment Income	693,714	620,000	1,200,000	1,350,000	1,400,000
Charges for Service	5,699,080	4,872,980	5,488,705	5,550,000	5,588,705
Rental of Facilities	219,316	235,600	200,000	205,000	200,000
Indirect Cost Revenue	1,228,240	1,100,000	1,100,000	1,100,000	1,100,000
Services to Charter Schools	1,035,793	600,000	900,000	875,000	900,000
Other Local	2,191,946	1,750,901	2,162,924	2,050,000	1,864,918
Subtotal Other Local	11,068,089	9,179,481	11,051,629	11,130,000	11,053,623
Total Local Sources	138,829,720	140,377,461	146,966,337	147,044,708	150,875,979
Percent Change		1.11%	5.86%	5.92%	2.61%
State Sources					
State Equalization Aid	137,977,278	142,127,209	139,537,530	139,537,530	151,063,207
Special Education	6,042,383	5,952,328	6,176,641	6,176,641	6,176,641
Vocational Education	761,317	509,260	1,056,873	1,056,873	1,056,873
Transportation	1,850,785	1,833,675	1,875,500	1,875,500	1,875,500
Gifted and Talented	262,896	262,896	298,730	298,730	298,730
English Language Proficiency Act	1,633,009	1,533,009	1,605,224	1,605,224	1,605,224
Other State	916,670	789,335	1,166,095	1,166,095	1,212,068
Total State Sources	149,444,338	153,007,712	151,716,593	151,716,593	163,288,243
Percent Change		2.38%	1.52%	1.52%	7.63%
Federal Sources					
Other Federal Sources	3,246,145	1,276,034	1,276,034	1,678,000	1,242,142
Build America Bond Rebates	1,417,362	1,417,362	1,421,930	1,421,930	1,421,930
Migrant Grant Pass Through BOCES	30,022	40,000	28,804	28,804	40,927
Total Federal Sources	4,693,529	2,733,396	2,726,768	3,128,734	2,704,999
Percent Change		-41.76%	-41.90%	-33.34%	-13.54%
Total Revenue Before Allocation for Capital Reserve, Risk Management and Colorado Preschool Program	\$ 292,967,587	\$ 296,118,569	\$ 301,409,698	\$ 301,890,035	\$ 316,869,221
Percent Change		1.08%	2.88%	3.05%	4.96%

^{*}FY18 Adopted, Amended, and Projected Actual percentages are in comparison to FY17 Actuals. FY19 Adopted percentages are in comparison to FY18 Projected Actuals.

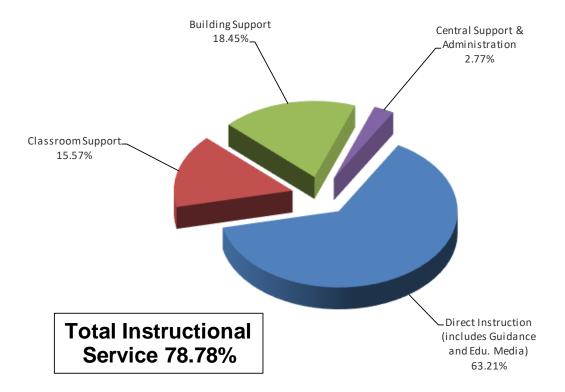


ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GENERAL FUND ADOPTED BUDGET EXPENDITURES BY ACTIVITY AND OBJECT FISCAL YEAR ENDING JUNE 30, 2019

Giffed and Talented 1487,865 138,278 1,180,512 1,5	hased Supplies & Vices Materials	Other Expenses	Charter Schools	Capital Outlay	Total
Elementary School 38,096,376 12,827,134 Middle School 19,325,393 6,465,390 High School 25,493,806 8,548,153 2 Gilted and Talented 187,066 138,278 Integrated Education 5,187,309 1,180,512 1,5 General Instructional Media 2,132,187 624,583 2 Activites and Athletics 2,882,959 624,583 2 Other Regular Instruction 2,246,639 219,963 Regular Instruction 12,839,084 624,583 2 Qher Regular Instruction 2,246,639 219,963 Regular Instruction 12,839,084 64,512 Special Education 200,484 64,512 Special Engrage 2,103,987 701,646 Special Programs Total 15,143,555 6,106,530 2,2 Grand Total Direct Instruction 114,521,999 38,324,522 4,3 Support Services 1,492,664 466,898 41,113,153 2 Guidance 5,240,212 1,880,822 4,3 Health 2,685,096 1,017,049 Psychological Services 3,694,400 4,6570 Chier 158,662 87,852 Pupils Total 13,658,999 4,703,366 2,24 Rustructional Staff 1,290,373 4,46,261 Curriculum Development 4,446,261 1,290,373 4,446,261 Instructional Staff Fortices 2,588,831 800,394 Educational Media 774,106 263,214 Chre Instructional Staff Fortices 2,588,831 800,394 Educational Media 774,106 263,214 Instructional Staff Training 338,114 7,1418 Chre Instructional Staff Fortices 2,588,831 800,394 Educational Media 774,106 263,214 Instructional Staff Training 338,114 7,1418 Chre Instructional Staff Fortices 2,588,831 800,394 Educational Media 774,106 263,214 Chre Instructional Staff Fortices 2,588,831 800,394 Educational Media 774,106 263,214 Chre Instructional Staff Fortices 2,588,831 800,394 Educational Media 774,106 263,214 Chre Instructional Staff Fortices 2,588,831 800,394 Educational Media 774,106 263,214 Chre Instructional Staff Fortices 2,588,831 800,395 General Administration 1,102,684 330,561 9					
Middle School	- \$ 619,195		\$ -	\$ 264,000	\$ 5,790,36
High School 25,493,806 8,548,153 2 Gifted and Talented 487,865 138,278 1180,512 1,5 General Instructional Media 2,132,187 831,269 624,583 2 246,639 219,963 219,963 22,246,639 219,963 22,246,639 219,963 22,246,639 219,963 22,246,639 219,963 22,246,639 219,963 22,246,639 219,963 22,246,639 219,963 22,246,639 219,963 22,246,639 219,963 22,246,639 219,963 22,246,639 219,963 22,246,639 219,963 22,246,639 219,963 22,246,639 219,367 22,246,639 219,367 22,246,639 219,367 22,246,639 219,367 22,246,640 24,542 24,543 24	- 997,479				51,929,48
Gilfed and Talented 487,865 138,276 1,180,512 1,5	- 648,735		-	-	26,440,06
Integrated Education 5,187,309 1,180,512 1,5 General Instructional Media 2,132,187 Asi1,269 624,583 2 Cher Regular Instruction 2,246,639 624,583 2 Cher Regular Instruction 1,2839,084 5,340,372 2,2 Special Education 200,484 64,512 Special Education 200,484 64,512 Special Florgarms Total 15,143,555 6,106,530 2,2 Grand Total Direct Instruction 114,521,090 38,324,522 4,3 Support Services 1,492,664 466,898 Attendance and Social Work Services 3,069,440 1,113,153 2 Grand Total Direct Instruction 114,521,090 38,324,522 4,3 Support Services 1,492,664 466,898 Attendance and Social Work Services 3,069,440 1,113,153 2 Guidance 5,240,212 1,880,823 1,880,833 1,8	297,000 1,557,418				35,902,37
General Instructional Media	12,000 8,432		-	-	647,57
Activites and Athletics	26,158 7,593,968			11,700	15,561,84
Chiper Regular Instruction 2,246,639 219,663 Regular Instruction Total 99,377,535 32,217,992 2,0 Special Education 12,839,084 5,340,372 2,2 Special Education 200,484 64,612 Special Programs Total 15,143,555 6,106,530 2,2 Grand Total Direct Instruction 114,521,090 38,324,522 4,3 Support Services Pupils Student Support Services 1,492,664 466,898 Aftendance and Social Work Services 3,069,440 1,113,153 2 2,2 2,2 2,2 2,3 3,2 2,2 2,3 3,2 2,2 3,3 3,2	- 224,112		-	-	3,187,56
Regular Instruction Total 99,377,535 32,217,992 2,0	255,000 28,424		-	-	3,796,82
Special Education 12,839,084 5,340,372 2,2	1,000 309,200	60,000	-	-	2,836,80
General	91,158 11,986,963	143,556	-	275,700	146,092,90
Hearing and Vision 200,484 64,512 Speech Language 2,103,987 701,646 Special Programs Total 15,143,555 6,106,530 2,2 Grand Total Direct Instruction 114,521,090 38,324,522 4,3 Support Services 3,492,664 466,898 Attendance and Social Work Services 1,492,664 466,898 Attendance and Social Work Services 1,492,664 466,898 2,2 4,2 2,2 1,680,822 4,3 3,2 2,4 2,2 2,4 2					
Speech Language	294,975 100,247	7,500	-	-	20,582,17
Spech Language			-	_	264,99
Special Programs Total	-		-	-	2,805,63
Support Services Support Ser	94,975 100,247	7,500	-	-	23,652,80
Support Services Student Support Services Xtudent Support Sup	886,133 12,087,210			275,700	169,745,71
Student Support Services	12,007,210	101,000		2.0,.00	100,110,11
Student Support Services					
Attendance and Social Work Services	00.475				4 000 70
Health	- 26,175		-	-	1,996,73
Health	213,000 52,674		-	-	4,454,26
Psychological Services	15,100 31,488	~~~~~~~~~~			6,987,62
Audiology Other 193,400 146,570 158,562 R7,852 Pupils Total Instructional Staff Curriculum Development Instructional Staff Training Other Instructional Staff Total School Administration Office of the Principal Grand Total Classroom Support Grand Of Education and Executive Administration Board of Education and Executive Administration 1,102,684 330,561 9 General Administration Total 1,102,684 330,561 9 General Administration 1	5,000 11,510	1,000	· -	-	3,719,65
Other	-	-		ļ	1,110,63
Pupils Total 13,658,990 4,703,366 2		-	-	-	239,97
Instructional Staff	- 5,000				251,41
Curriculum Development	233,100 126,847	38,000	-	-	18,760,30
Instructional Staff Training 338,114 71,418 4 Other Instructional Staff Services 2,538,831 800,934 Educational Media 774,106 263,214 Instructional Staff Total 8,097,312 2,425,939 9 School Administration 16,171,527 5,210,286 Grand Total Classroom Support 37,927,829 12,339,591 1,1 General Administration Board of Education and Executive Administration 1,102,684 330,561 9 General Administration Total 1,102,684 330,561 9 Fiscal Services 1,457,348 440,964 5 Frinting/Purchasing/Warehouse 938,235 296,153 Fiscal Services Total 2,395,583 737,117 5 Operations and Maintenance 188,767 56,536 1 Utilities					
Instructional Staff Training	10,070 809,522	24,325	-	_	6,980,55
Other Instructional Staff Services 2,538,831 774,106 263,214 263,214 263,214 265,214 265,000 2,425,939 9	170,734 126,810		_	_	1,013,67
Educational Media 774,106 263,214 Instructional Staff Total 8,097,312 2,425,939 9 3 3 3 3 3 3 3 3	38,350 86,759		-		3,755,62
Instructional Staff Total 8,097,312 2,425,939 9 School Administration	7,400 185,502		_	_	1,231,82
Office of the Principal 16,171,527 5,210,286 Grand Total Classroom Support 37,927,829 12,339,591 1,1	26,554 1,208,593		_	-	12,981,67
Office of the Principal Grand Total Classroom Support 37,927,829	1,200,393	323,213	-	-	12,961,07
Grand Total Classroom Support 37,927,829 12,339,591 1,1					
Bearral Administration Board of Education and Executive Administration 1,102,684 330,561 9 9 9 9 9 9 9 9 9	9,100 995,215		-	-	22,418,01
Board of Education and Executive Administration 1,102,684 330,561 9	68,754 2,330,655	393,165	-	-	54,159,99
Administration					
General Administration Total 1,102,684 330,561 9					
Fiscal Services Fiscal Services Fiscal Services Printing/Purchasing/Warehouse Fiscal Services Total Operations and Maintenance Administration Utilities Administration Administration Administration Administration Administration Administration Vehicle Operations Administration Vehicle Service and Maintenance Administration Vehicle Service and Maintenance Administration Vehicle Service and Maintenance Administration Administratio	905,754 356,596		-	-	2,740,79
Fiscal Services	005,754 356,596	45,200	-	-	2,740,79
Printing/Purchasing/Warehouse 938,235 296,153					
Printing/Purchasing/Warehouse 938,235 296,153	568,800 35,600	416,000	-	_	2,918,7
Fiscal Services Total 2,395,583 737,117 5	17,500 41,000		-	_	1,303,48
Administration	586,300 76,600		-		4,222,20
Administration	10,000	120,000			.,,
Utilities	27.300 100.000	1 720			474.20
Care & Upkeep of Buildings 9,794,372 3,716,198 6	,	, -	-	-	474,32
Care & Upkeep of Grounds Other Operation and Maintenance Security Services Operations and Maintenance Total Transportation Administration Administration Administration Administration Administration Other Transportation Expenses Other Transportation Expenses Assessment & Evaluation Unemployment Insurance Planning Services Human Resources Human Resources 1,326,503 Technology Services Other Support Services Other Support Services Assessment & Gold-Human Expenses Assessment & Evaluation Unemployment Insurance 1,326,503 Technology Services Other Support Services Assessment & Gold-Human Resources 1,326,503 Technology Services Other Support Services Assessment & Gold-Human Resources 1,326,503 Technology Services 190,000 122,116 Central Services Total Gold-Human Resources Aspen Ridge Academy Carbon Valley Academy Flagstaff Academy, Inc. Imagine Charter School at Firestone St. Vrain Community Montessori	74,170 4,840,300		-	-	8,014,47
Other Operation and Maintenance Security Services 130,000 28,174 Operations and Maintenance Total 11,185,358 4,189,048 4,1 Transportation 295,482 95,519 95,519 Vehicle Operations 4,049,973 1,788,054 4 Vehicle Service and Maintenance Other Transportation Expenses 444,336 158,517 Transportation Total 5,973,382 2,440,747 5 Central Services 382,967 130,308 1 Unemployment Insurance - - 3 Planning Services 246,245 75,729 2 Communication Services 362,969 104,539 2 Human Resources 1,326,503 410,301 3 Technology Services 3,494,015 1,097,443 4 Other Support Services 190,000 122,116 Central Services Total 6,044,482 1,940,436 1,4 Grand Total Support Services 64,629,318 21,977,500 8,9 Community Services - - -	319,550 1,153,691		-	43,000	15,404,1
Security Services	211,600 550,000	-	-	-	2,221,9
Operations and Maintenance Total 11,185,358 4,189,048 4,187	34,000 172,000	37,000	-	-	401,1
Operations and Maintenance Total 11,185,358 4,189,048 4,187	6,000 127,809	-	-	-	133,80
Transportation 295,482 95,519 Administration 295,482 95,519 Vehicle Operations 4,049,973 1,788,054 4 Vehicle Service and Maintenance 1,183,591 398,657 Other Transportation Expenses 444,336 158,517 Transportation Total 5,973,382 2,440,747 5 Central Services Assessment & Evaluation 424,750 130,308 1 Unemployment Insurance - - 3 Planning Services 246,245 75,729 2 Communication Services 362,969 104,539 2 Human Resources 1,326,503 410,301 3 Technology Services 3,494,015 1,097,443 4 Other Support Services 190,000 122,116 1 Central Services Total 60,444,482 1,940,436 1,4 Grand Total Support Services 64,629,318 21,977,500 8,9 Community Services - - - - Community Se	72,620 6,943,800			43,000	26,649,8
Administration	,0_0, 0,0+0,000	110,020	_	40,000	_0,040,0
Vehicle Operations 4,049,973 1,788,054 4 Vehicle Service and Maintenance Other Transportation Expenses 1,183,591 398,657 Other Transportation Expenses 444,336 158,517 Transportation Total 5,973,382 2,440,747 5 Central Services Assessment & Evaluation 424,750 130,308 1 Unemployment Insurance - - 3 Planning Services 246,245 75,729 Communication Services 362,969 104,539 2 Human Resources 1,326,503 410,301 3 Technology Services 3,494,015 1,097,443 4 Other Support Services 190,000 122,116 1 Central Services Total 6,044,482 1,940,436 1,4 Grand Total Support Services 64,629,318 21,977,500 8,9 Community Services - - 1 Charter Schools - - 1 Aspen Ridge Academy - - - -	75.000	,I			466,00
Vehicle Service and Maintenance Other Transportation Expenses 1,183,591 444,336 398,657 158,517 Transportation Total 5,973,382 2,440,747 5 Central Services 244,750 130,308 1 Unemployment Insurance - 3 Planning Services 246,245 75,729 Communication Services 362,969 104,539 2 Human Resources 1,326,503 410,301 3 Technology Services 3,494,015 1,097,443 4 Other Support Services 190,000 122,116 Central Services Total 6,044,482 1,940,436 1,4 Grand Total Support Services 64,629,318 21,977,500 8,9 Community Services 5 5 7 7 Charter Schools Aspen Ridge Academy 1 7 7 7 8,9 Charter School at Firestone St. Vrain Community Montessori 8 7 8 9 1 1 1 1 1 1 1 1 1	- 75,000] -	_	
Other Transportation Expenses 444,336 158,517 Transportation Total 5,973,382 2,440,747 5 Central Services 3 2,440,747 5 Assessment & Evaluation 424,750 130,308 1 Unemployment Insurance - - 3 Planning Services 246,245 75,729 2 Communication Services 362,969 104,539 2 Human Resources 1,326,503 410,301 3 Technology Services 190,000 122,116 6 Central Services Total 60,44,482 1,940,436 1,4 Grand Total Support Services 64,629,318 21,977,500 8,9 Community Services - - - - Charter Schools - - - - Aspen Ridge Academy Flagstaff Academy, Inc. Imagine Charter School at Firestone St. Vrain Community Montessori - -	24,000 800,000		·····	ļ	7,062,02
Transportation Total 5,973,382 2,440,747 5	96,500 348,000		-	-	2,037,24
Assessment & Evaluation	50,000 10,000				662,85
Assessment & Evaluation	70,500 1,233,000	10,500	-	-	10,228,12
Assessment & Evaluation					
Unemployment Insurance	21,700 63,088	1,800	_	15,000	756,64
Planning Services 246,245 75,729 Communication Services 362,969 104,539 2 Human Resources 1,326,503 410,301 3 Technology Services 3,494,015 1,097,443 4 Other Support Services 190,000 122,116 Central Services Total 6,044,482 1,940,436 1,4 Grand Total Support Services 64,629,318 21,977,500 8,9 Community Services 1 Carbon Valley Academy Flagstaff Academy Inc. Imagine Charter School at Firestone St. Vrain Community Montessori		1,000]	13,000	300,00
Communication Services 362,969 104,539 2	300,000			 	
Human Resources	11,100 3,500		-	-	339,53
Technology Services 3,494,015 1,097,443 4 Other Support Services 190,000 122,116 Central Services Total 6,044,482 1,940,436 1,4 Grand Total Support Services 64,629,318 21,977,500 8,9 Community Services -	207,000 6,000		-	-	690,30
Other Support Services 190,000 122,116 Central Services Total 6,044,482 1,940,436 1,4 Grand Total Support Services 64,629,318 21,977,500 8,9 community Services - 1 Charter Schools Aspen Ridge Academy Carbon Valley Academy Flagstaff Academy, Inc. Imagine Charter School at Firestone St. Vrain Community Montessori	328,309 153,000	12,000	-	-	2,230,1
Other Support Services 190,000 122,116 Central Services Total 6,044,482 1,940,436 1,4 Grand Total Support Services 64,629,318 21,977,500 8,9 Community Services - 1 Charter Schools Aspen Ridge Academy Carbon Valley Academy Flagstaff Academy, Inc. Imagine Charter School at Firestone St. Vrain Community Montessori	6,822,283	500	-	-	11,879,74
Central Services Total 6,044,482 1,940,436 1,4 Grand Total Support Services 64,629,318 21,977,500 8,9 Community Services - 1 Charter Schools Aspen Ridge Academy Carbon Valley Academy Flagstaff Academy, Inc. Imagine Charter School at Firestone St. Vrain Community Montessori	66,000	. -	-	-	378,1
Grand Total Support Services 64,629,318 21,977,500 8,9 Community Services - 1 Charter Schools Aspen Ridge Academy Carbon Valley Academy Flagstaff Academy, Inc. Imagine Charter School at Firestone St. Vrain Community Montessori	199,609 7,047,871	27,058		15,000	16,574,4
Community Services 1 Charter Schools Aspen Ridge Academy Carbon Valley Academy Flagstaff Academy, Inc. Imagine Charter School at Firestone St. Vrain Community Montessori	003,537 17,988,522			58,000	114,575,4
Charter Schools Aspen Ridge Academy Carbon Valley Academy Flagstaff Academy, Inc. Imagine Charter School at Firestone St. Vrain Community Montessori			-	30,000	
Aspen Ridge Academy Carbon Valley Academy Flagstaff Academy, Inc. Imagine Charter School at Firestone St. Vrain Community Montessori	40,000	232,665	-	ļ	372,6
Carbon Valley Academy Flagstaff Academy, Inc. Imagine Charter School at Firestone St. Vrain Community Montessori]	1			Ī
Flagstaff Academy, Inc. Imagine Charter School at Firestone St. Vrain Community Montessori			4,336,981		4,336,9
Flagstaff Academy, Inc. Imagine Charter School at Firestone St. Vrain Community Montessori			2,369,081		2,369,0
Imagine Charter School at Firestone St. Vrain Community Montessori]	1	7,789,672		7,789,6
St. Vrain Community Montessori		1	5,116,633	†	5,116,6
, , , , , , , , , , , , , , , , , , ,			1,952,290		1,952,29
Twin Peaks Charter Academy		-	8,085,815		8,085,8
otal General Fund Expenditures \$179,150,408 \$ 60,302,022 \$ 13,4	120 670	40000	£ 20.050 170	6 000 700	\$314,344,2



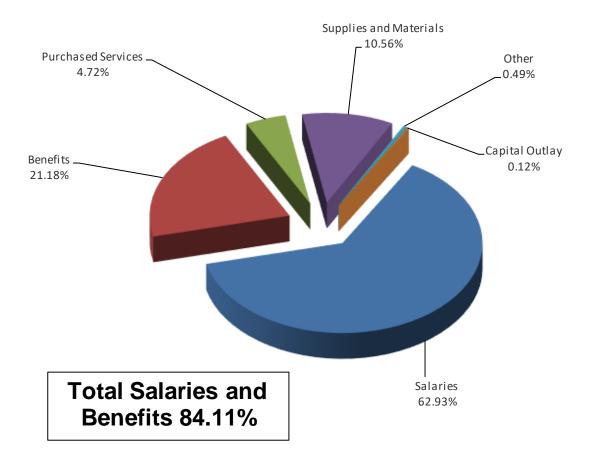
ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GENERAL FUND ADOPTED BUDGET EXPENDITURE ANALYSIS BY ACTIVITY FISCAL YEAR ENDING JUNE 30, 2019



	Adopted	
	Budget	
Summary of General Fund Expenses by Activity	6/30/19	%
Direct Instruction (includes Guidance and Edu. Media)	\$ 179,961,892	63.21%
Classroom Support	44,316,478	15.57%
Building Support		
Transportation	10,228,129	
Operations/Maintenance/Custodial	26,649,846	
Printing/Purchasing/Warehouse	1,303,488	
Communication Services	690,308	
Technology Services	11,879,741	
Assessment/Planning/Risk Management	1,774,294	
	52,525,806	18.45%
Central Support & Administration		
Human Resources	2,230,113	
Finance/Payroll/Budgeting	2,918,712	
Superintendent's Office/General Administration	2,740,795	
	7,889,620	2.77%
Sub-Total	284,693,796	100.00%
Charter Schools	29,650,472	
Total	\$ 314,344,268	



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GENERAL FUND ADOPTED BUDGET EXPENDITURE ANALYSIS BY OBJECT FISCAL YEAR ENDING JUNE 30, 2019



	Adopted	
	Budget	
Summary of General Fund Expenses by Object	Total	%
Salaries	\$ 179,150,408	62.93%
Benefits	60,302,022	21.18%
Purchased Services	13,429,670	4.72%
Supplies and Materials	30,075,732	10.56%
Other	1,402,264	0.49%
Capital Outlay	333,700	0.12%
Sub-Total	284,693,796	100.00%
Charter Schools	29,650,472	
Total	\$ 314,344,268	



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GENERAL FUND INSTRUCTIONAL MATERIALS AND SUPPLIES

FISCAL YEARS ENDED 2017 - 2019

				Adopted	Amended		Projected		Adopted
	Actual		Budget		Budget			Actual	Budget
Description		6/30/17	6/30/18		6/30/18		6/30/18		6/30/19
Program Codes 0010 - 2099									
Repairs and maintenance	\$	127,713	\$	144,500	\$	144,500	\$	144,500	\$ 158,500
Rentals		10,541		-		-		-	-
Printing, binding and duplicating		5,120		4,500		4,500		4,500	4,500
Travel, registration, and entrance		123,552		30,600		30,200		30,200	 41,833
Supplies		4,087,511		8,435,159		8,589,796		8,589,796	8,306,462
Books and periodicals		2,868,893		3,598,149		3,596,710		3,596,710	3,780,748
Equipment		-		582,000		632,000		632,000	 275,700
Internal transportation charges		101,928		125,856		125,856		125,856	133,356
Other internal charges		31,613		23,225		23,225		23,225	15,500
Total Expenditures	\$	7,356,871	\$	12,943,989	\$	13,146,787	\$	13,146,787	\$ 12,716,599
Required Allocation									
Student FTE (Excl. Charters)		26,777.1		26,796.5		26,941.5		26,941.5	26,933.6
Rate per student		209		216		216		216	230
Current year allocation	\$	5,596,414	\$	5,788,035	\$	5,819,364	\$	5,819,364	\$ 6,194,728
Carryover from prior year		NONE		NONE		NONE		NONE	NONE
Total Required Allocation	\$	5,596,414	\$	5,788,035	\$	5,819,364	\$	5,819,364	\$ 6,194,728
Carryover to Subsequent Year		NONE		NONE		NONE		NONE	NONE



ST VRAIN VALLEY SCHOOL DISTRICT RE-1J 2008 AND 2012 MILL LEVY OVERRIDE SUMMARY* FISCAL YEARS ENDED 2017 - 2019

Description	Actual 6/30/17	Adopted Budget 6/30/18	Amended Budget 6/30/18	Projected Actual 6/30/18	Adopted Budget 6/30/19
Mill Levy Override Revenues	\$ 40,087,329	\$ 41,979,742	\$ 43,236,751	\$ 43,236,751	\$ 44,101,486
Mill Levy Override Expenditures					
Advanced Placement Programs	195,000	195,000	208,750	208,750	200,000
Focus School Allocations	1,640,000	1,811,000	1,811,000	1,811,000	1,960,981
Operations and Maintenance	1,149,000	1,026,000	1,026,000	1,026,000	1,026,000
Preschool Programs	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000
Reduce Class Sizes	8,416,180	8,416,180	8,416,180	8,416,180	8,416,180
Safety and Security	640,000	680,000	680,000	680,000	750,000
STEM Programming	300,000	300,000	300,000	300,000	300,000
Teacher/Staff Compensation	10,350,000	10,350,000	10,350,000	10,350,000	10,350,000
Technology	7,274,000	8,710,640	8,710,640	8,710,640	8,585,000
Charter School Allocations	3,724,119	3,910,325	4,088,743	4,088,743	4,170,518
Total Mill Levy Override Expenditures	34,838,299	36,549,145	36,741,313	36,741,313	36,908,679
Change in MLO Fund Bal. Assignment	5,249,030	5,430,597	6,495,438	6,495,438	7,192,807
Beginning MLO Fund Bal. Assignment	31,549,111	36,691,518	36,798,141	36,798,141	43,293,579
Ending MLO Fund Bal. Assignment	\$ 36,798,141	\$ 42,122,115	\$ 43,293,579	\$ 43,293,579	\$ 50,486,386

^{*}The above amounts are included in the previous budget schedules within the categories to which they belong; they are presented in the above schedule to provide details specific to the Mill Levy Override revenue and related uses.



Total Program Funding

Total Program Funding is the primary funding source for the District's General Fund. The Colorado Department of Education uses a formula to determine how much Total Program Funding is provided to each Colorado school district based on a number of factors. Total Program can be expressed in total dollars, or in terms of Per-Pupil Revenue (PPR) multiplied by the District's Funded Pupil Count.

Total Program is funded by three sources: Local Property Tax, Specific Ownership Tax (i.e. vehicle registrations), and the remainder is provided to St. Vrain Valley Schools by the State of Colorado through what is called "State Equalization."

Below is a historical breakdown of Total Program Funding for St. Vrain Valley Schools.

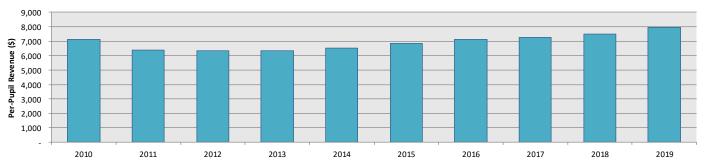
ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GENERAL FUND SUMMARY OF TOTAL PROGRAM FUNDING PER CDE* FISCAL YEARS ENDED 2010 - 2019

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Local Property Tax	\$ 59,599,384	\$ 58,458,046	\$ 58,451,393	\$ 60,902,524	\$ 60,496,735	\$ 59,712,081	\$ 72,693,957	\$ 74,653,111	\$ 80,732,969	\$ 83,628,064
Specific Ownership Tax	3,282,442	3,264,963	3,125,544	3,127,653	3,354,034	3,882,507	3,887,950	3,756,272	4,488,357	4,623,007
State Equalization	114,183,874	101,304,149	103,816,214	108,361,241	119,163,453	133,605,666	133,240,934	138,009,845	139,571,641	151,016,051
Total Program Funding	\$177,065,700	\$163,027,158	\$165,393,151	\$172,391,418	\$183,014,222	\$197,200,254	\$209,822,841	\$216,419,228	\$224,792,967	\$239,267,122
Funded Pupil Count	24,905.9	25,493.3	26,120.2	27,207.8	28,011.8	28,740.5	29,373.5	29,821.6	30,032.3	30,084.8
Per-Pupil Revenue	\$ 7,109.39	\$ 6,394.90	\$ 6,332.00	\$ 6,336.10	\$ 6,533.47	\$ 6,861.41	\$ 7,143.27	\$ 7,257.13	\$ 7,485.04	\$ 7,953.09

St. Vrain Valley Schools Total Program Funding 2010 - 2019



St. Vrain Valley Schools Total Program Per-Pupil Revenue 2010 - 2019



^{*} Total Program Funding is calculated per the Colorado Department of Education (CDE). Actual amounts budgeted and received by the district vary due to actual vs. expected tax collections, CDE rescissions from the State Equalization payment, and rounding.



FUND 18 – RISK MANAGEMENT FUND

The Risk Management Fund is used to account for the payment of loss or damage to the property of the school district, liability claims, workers' compensation claims, insurance premiums, and related administrative expenses.

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. The District plans to provide for or restore the economic damages of those losses through risk retention and risk transfer.

The District is a member of two public entity risk sharing pools. The District's share of each pool varies based on exposures, the contribution paid to each pool, the District's claims experience, each pool's claims experience, and each pool's surplus and dividend policy. The District may be assessed to fund any pool surplus deficit.

Since July 1, 2002, the District has been a member of the Colorado School Districts Self Insurance Pool for property and liability insurance. The District has insurance deductibles of \$50,000 (property), \$25,000 (general liability), and \$1,000 (vehicle liability) per claim.

Prior to July 1, 2002, the District purchased its property and liability insurance from the Northern Colorado School Districts Property Self Insurance Pool, and the Northern Colorado School Districts Liability Self Insurance Pool, respectively. These two pools have since been dissolved. The remaining assets from the two pools are now held in a joint account with the other former members (Park School District and Thompson School District) to meet the run-off obligations as described in the dissolution plans. The remaining assets are sufficient to meet these run-off obligations, according to the actuarial reports dated June 11, 2003, and July 12, 2004.

Since July 1, 1985, the District has been a member of the Northern Colorado School Districts Workers' Compensation Self Insurance Pool. The other current pool members are Park School District (Estes Park) and Windsor School District. The workers' compensation pool discontinued insurance operations effective July 1, 1998, and resumed insurance operations on July 1, 2003. During the intervening years, insurance coverage was obtained outside the pool. The District's deductible is \$50,000 per claim for the year ended June 30, 2019.



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J RISK MANAGEMENT FUND FISCAL YEARS ENDED 2017 - 2019

	Actual 6/30/17	Adopted Budget 6/30/18	Amended Budget 6/30/18	Projected Actual 6/30/18	Adopted Budget 6/30/19
Revenues					
Investment income	\$ 12,237	\$ 11,000	\$ 32,000	\$ 42,348	\$ 60,000
State equalization	4,779,095	3,836,715	3,836,715	3,836,715	3,768,720
Miscellaneous	126,131	25,000	25,000	218,001	25,000
Total revenues	4,917,463	3,872,715	3,893,715	4,097,064	3,853,720
Expenditures					
Salaries	233,202	250,182	250,182	250,182	235,962
Benefits	64,047	69,493	69,493	69,493	73,933
Purchased services	1,154,657	1,728,170	1,728,170	1,433,512	1,746,370
Supplies and materials	48,386	103,650	103,650	60,931	113,835
Claims paid	5,063,829	1,632,000	1,632,000	1,025,598	1,632,000
Capital outlay	2,659	-	-	-	1,000
Other	8,070	53,220	53,220	9,582	50,620
Total expenditures	6,574,850	3,836,715	3,836,715	2,849,298	3,853,720
Excess of revenues over					
(under) expenditures	(1,657,387)	36,000	57,000	1,247,766	-
Fund balance, beginning	4,296,018	4,440,035	2,638,631	2,638,631	3,886,397
Fund balance, ending					
Committed	2,638,631	4,476,035	2,695,631	3,886,397	3,886,397
Fund balance, ending	\$ 2,638,631	\$ 4,476,035	\$ 2,695,631	\$ 3,886,397	\$ 3,886,397



FUND 19 – COLORADO PRESCHOOL PROGRAM FUND

The Colorado Preschool Program (CPP) Fund is used to account for revenue allocations from the General Fund used for the Colorado Preschool Program which is a state funded program for preschool children the year before kindergarten. Children who qualify for the Colorado Preschool Program may have a variety of risk factors in their family, including low income or substance abuse. Funding for the program uses a calculated amount called per-pupil operating revenue (PPOR), which is the General Fund's per-pupil revenue under the state funding formula, less the Board-required Risk Management and Capital Reserve per-student allocation. The PPOR multiplied by the number of CPP student FTE that is certified in the October Count results in the total amount allocated to the CPP fund. A total of 430 slots are expected to be certified for FY19, resulting in a CPP Funded Pupil Count of 215, which translates to \$1,631,869 in equalization revenue for the fund, net of the required allocation to the cap reserve fund.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J COLORADO PRESCHOOL PROGRAM FUND FISCAL YEARS ENDED 2017 - 2019

FISCAL YEARS ENDED 2017 - 2019												
		Adopted	Amended	Projected	Adopted							
	Actual	Budget	Budget	Actual	Budget							
	6/30/17	6/30/18	6/30/18	6/30/18	6/30/19							
Revenues												
Equalization	\$ 1,554,417	\$ 1,609,421	\$ 1,535,754	\$ 1,609,284	\$ 1,709,914							
Investment income	1,861	1,800	2,700	3,080	3,300							
Alloc. to Cap Reserve Fund		-	-	(73,530)	(78,045)							
Total revenues	1,556,278	1,611,221	1,538,454	1,538,834	1,635,169							
Expenditures												
Salaries	219,992	206,019	199,208	199,208	195,370							
Benefits	66,047	72,071	65,940	65,940	62,864							
Purchased services	1,172,334	1,179,900	1,177,750	1,172,330	1,180,050							
Supplies and materials	72,697	71,297	87,200	76,359	73,765							
Capital outlay	-	250,000	250,000	-	250,000							
Other	26,968	26,730	26,730	26,730	26,405							
Total expenditures	1,558,038	1,806,017	1,806,828	1,540,567	1,788,454							
Excess of revenues over												
(under) expenditures	(1,760)	(194,796)	(268,374)	(1,733)	(153,285)							
Fund balance, beginning	578,708	614,123	576,948	576,948	575,215							
Fund balance, ending												
Restricted	576,948	419,327	308,574	575,215	421,930							
Fund balance, ending	\$ 576,948	\$ 419,327	\$ 308,574	\$ 575,215	\$ 421,930							



FUND 21 – NUTRITION SERVICES FUND

The Nutrition Services Department is accountable for the meal service programs within the District. The program operates with a financially self-supporting budget. The program purchases food and supplies for preparation and service of meals according to Federal Child Nutrition Program guidelines. The Nutrition Services office staff assesses the needs of the department and its customers, sets measurable goals, and maintains a philosophy of customer service in dealing with students, parents, school staff, and the community.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J NUTRITION SERVICES FUND FISCAL YEARS ENDED 2017 - 2019

	Actual 6/30/17		Adopted Budget 6/30/18		Amended Budget 6/30/18		Projected Actual 6/30/18		Adopted Budget 6/30/19
Revenues									
Investment income	\$ 8,868	\$	6,000	\$	12,000	\$	14,734	\$	12,000
Charges for services	3,328,893		3,517,296		3,524,000		3,591,497		3,878,593
Miscellaneous	73,724		50,000		60,000		81,463		60,000
State match	159,105		158,490		165,000		168,149		170,000
Commodities entitlement	773,829		664,328		695,328		695,328		651,949
National school lunch program	5,211,801		5,236,032		5,203,000		5,233,412		5,286,412
Total revenues	9,556,220		9,632,146		9,659,328		9,784,583		10,058,954
Expenses									
Salaries	3,162,369		3,346,059		3,346,059		3,380,913		3,498,305
Benefits	1,219,412		1,332,063		1,332,063		1,332,264		1,364,339
Purchased services	217,429		190,000		160,000		138,437		140,000
Supplies and materials	4,748,150		4,698,549		4,840,328		4,892,255		4,876,949
Equipment	59,940		75,000		75,000		150,000		85,000
Other	100,000		100,000		100,000		100,000		100,000
Total expenses	9,507,300		9,741,671		9,853,450		9,993,869		10,064,593
Net change in fund balance	48,920		(109,525)		(194,122)		(209,286)		(5,639)
Fund balance, beginning	2,407,840		2,290,577		2,456,760		2,456,760		2,247,474
Fund balance, ending	\$ 2,456,760	\$	2,181,052	\$	2,262,638	\$	2,247,474	\$	2,241,835



FUND 22 – GRANTS FUND

The Governmental Designated Purpose Grant Fund is used to account for restricted state and federal grants.

The ESSA (Every Student Succeeds Act) of 2015 replaced and updated the NCLB (No Child Left Behind) Act of 2001. ESSA gives greater deference to state education policies and reduced the federal government's role and oversight with regard to the education of Colorado's K-12 students. For more information, visit www.ed.gov/essa.

Consolidated Grants

<u>Title I: Part A: Improving Academic Achievement of the Disadvantaged</u>

This funding focuses on promoting school-wide reform in at-risk schools and ensuring student access to scientifically based instructional strategies and challenging academic content. This program is the largest ESSA program and allocates its resources based on the poverty rates of students.

Title II: Part A: Teachers and Principals Training and Recruiting

This grant helps to ensure high quality teachers will be available for all students. The grant provides for teacher training and recruitment of highly qualified teachers, para-educators, and principals capable of ensuring that all children achieve high standards.

Title III: Language Instruction for Limited English Proficient and Immigrant Students

This grant helps children with limited English skills develop high levels of academic attainment in English and meet the state academic achievement standards set for each grade level. Title III also addresses the need for family literacy, providing English language instruction for parents and preschool age children.

Federal Grants

IDEA - PL 94-142 - Part B

The purposes of the Individuals with Disabilities Education Act (IDEA) are to ensure that all children with disabilities have available to them free appropriate public education which emphasizes special education and related services designed to meet their unique needs; ensure the rights of children with disabilities are protected; assist local educational agencies to provide education of all children with disabilities; and assess and ensure the effectiveness of efforts to educate children with disabilities.

IDEA - PL 99-457 - Preschool

Provides grants to local education agencies to assist in providing special education and related services to children with disabilities ages three to five.

<u>Carl Perkins – Career and Technical Education</u>

This grant develops the vocational skills of secondary students by promoting integrated career, academic, and technical instruction.

McKinney - Education for Homeless Children and Youth

This grant ensures that all homeless children and youth have equal access to the same free, appropriate public education available to other children.

FUND 22 – GRANTS FUND 27



Other Grants

School to Work Alliance Program (SWAP)

The purpose of SWAP is to provide career development and employment related services to youth with disabilities through partnership with the Colorado Department of Education, the Division of Vocational Rehabilitation and school districts. SWAP is designed to enhance transition services mandated through IDEA.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND FISCAL YEARS ENDED 2017 - 2019

		Adopted	Amended	Projected	Adopted
	Actual	Budget	Budget	Actual	Budget
	6/30/17	6/30/18	6/30/18	6/30/18	6/30/19
Revenues					
State grants	\$ 781,050	\$ -	\$ 543,360	\$ 430,000	\$ 465,332
Federal grants	8,163,148	10,605,664	10,946,855	8,574,000	11,020,182
ARRA - Federal Education Stimulus Funds	2,811,794	-	-	89,000	-
Total revenues	11,755,992	10,605,664	11,490,215	9,093,000	11,485,514
Expenditures					
Salaries	7,610,615	6,323,776	6,201,797	5,768,000	6,255,517
Benefits	2,338,071	2,079,520	2,240,845	1,872,000	2,130,429
Purchased services	240,513	176,859	566,055	256,000	296,755
Supplies and materials	589,709	1,421,075	1,813,014	450,000	1,851,164
Capital outlay	49,646	26,819	85,310	30,000	26,819
Other	927,438	577,615	583,194	717,000	924,830
Total expenditures	11,755,992	10,605,664	11,490,215	9,093,000	11,485,514
Excess of revenues over					
(under) expenditures	-	-	-	-	-
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -	\$ -

FUND 22 – GRANTS FUND 28



FUND 23 – STUDENT ACTIVITIES SPECIAL REVENUE FUND

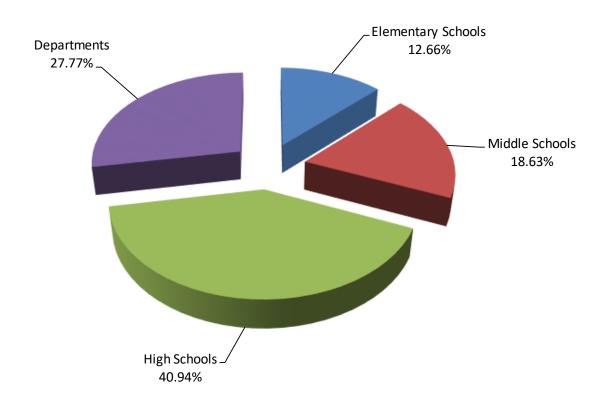
The Student Activities Special Revenue Fund records financial transactions related to school sponsored pupil intrascholastic and interscholastic athletic and other related activities. Although these activities are generally supported by revenues from pupils and gate receipts, they may be supplemented by fundraisers and gifts. Accounting is maintained for each District school and department, and separate activities within each location.



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J STUDENT ACTIVITIES SPECIAL REVENUE FUND FISCAL YEARS ENDED 2017 - 2019

	Actual 6/30/17		Adopted Budget 6/30/18		Amended Budget 6/30/18		Projected Actual 6/30/18		Adopted Budget 6/30/19
Revenues									
Investment Income	\$ 31,730	\$	30,350	\$	47,000	\$	57,000	\$	57,000
Athletic activities	2,575,724		2,408,000		2,600,000		2,700,000		2,638,000
Pupil activities	3,698,243		3,628,000		3,700,000		3,994,000		3,846,000
PTO/Gift activities	953,257		815,000		960,000		640,000		797,000
Total revenues	7,258,954		6,881,350		7,307,000		7,391,000		7,338,000
Expenditures									
Athletic activities	2,402,240		4,177,155		4,338,064		2,549,000		4,542,275
Pupil activities	3,489,034		6,200,775		6,217,291		3,739,000		6,603,189
PTO/Gift activities	840,536		1,430,649		1,578,328		671,000		1,475,651
Total expenditures	6,731,810		11,808,579		12,133,683		6,959,000		12,621,115
Excess of revenues over expenditures	527,144		(4,927,229)		(4,826,683)		432,000		(5,283,115)
Other financing sources (uses)									
Transfer from/(to) other funds	(4,529)		-		-		24,432		-
Total financing other sources (uses)	(4,529)				-		24,432		
Net change in fund balance	522,615		(4,927,229)		(4,826,683)		456,432		(5,283,115)
Fund balance, beginning	4,304,068		4,927,229		4,826,683		4,826,683		5,283,115
Fund balance, ending	\$ 4,826,683	\$	-	\$	-	\$	5,283,115	\$	-

Fund Balance June 30, 2017





ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J Student Activities Special Revenue Fund Balances

Location	6/30/14	6/30/15	6/30/16	6/30/17
Elementary Schools				,,,,,,
Alpine	\$ 12,310	\$ 18,371	\$ (12,135)	
Black Rock	57,813	74,367	53,031	43,451
Blue Mountain	(5,485)	26,348	(6,162)	18,624
Burlington	41,419	55,253	64,124	70,157
Centennial	13,798	14,902	15,423	16,017
Central	35,044	46,732	38,609	35,675
Columbine	23,982	26,100	25,623	22,785
Eagle Crest	33,050	35,054	30,773	32,259
Erie	13,347	(2,533)	8,553	8,253
Fall River	60,967	56,361	53,832	49,631
Hygiene	13,029	10,572	14,040	5,097
Indian Peaks	10,376	7,858	10,664	15,047
Legacy	47,636	38,135	20,166	21,613
Longmont Estates	22,662	9,748	6,403	6,852
Lyons	49,167	50,469	44,751	40,476
Mead	24,613	28,857	32,479	34,661
Mountain View	26,816	22,984	23,793	16,545
Niwot	21,401	21,717	22,957	27,601
Northridge	6,758	8,307	10,237	16,319
Prairie Ridge	31,024	45,146	43,239	45,347
Red Hawk	79,571	65,498	46,556	46,777
Rocky Mountain	14,578	15,656	23,754	21,955
Sanborn	26,236	21,588	25,147	32,060
Elementary School Total	660,112	697,490	595,857	611,191
Middle Schools				
Altona	48,580	46,355	78,250	78,977
Coal Ridge	68,128	63,101	75,604	81,576
Erie	91,798	114,722	138,344	161,708
Longs Peak	29,489	23,676	31,269	28,196
Mead	64,933	68,004	83,408	89,737
Sunset	159,904	171,093	174,819	169,085
Thunder Valley K8	11,597	18,522	33,233	38,330
Timberline K8	42,085	49,864	57,978	69,654
Trail Ridge	60,239	62,101	70,417	77,582
Westview	61,565	51,147	75,072	104,364
Middle School Total	638,318	668,585	818,394	899,209
High Schools				
CDC	129,980	122,741	143,129	126,096
Erie	155,351	201,263	270,067	332,490
Frederick	120,447	131,835	152,371	164,534
Longmont	284,740	309,301	315,767	298,749
Lyons	142,763	127,198	88,725	107,733
Mead	84,145	84,127	137,463	182,713
Niwot	225,274	203,665	214,152	239,660
Olde Columbine	11,690	49,782	56,367	63,338
Silver Creek	149,109	147,358	189,155	189,144
Skyline	177,105	216,031	240,690	271,360
High School Total	1,480,604	1,593,301	1,807,886	1,975,817
Departments				
Athletics	430,378	464,777	441,209	508,642
Extracurricular	21,511	19,366	20,751	22,293
Other	275,514	465,105	619,971	809,531
Department Total	727,403	949,248	1,081,931	1,340,466
District Total	\$ 3,506,437	\$ 3,908,624	\$ 4,304,068	\$ 4,826,683



FUND 27 – COMMUNITY EDUCATION FUND

The Community Education Fund is a Special Revenue Fund and is used to record financial transactions from such activities as driver's education, summer school, community projects, and student alternative make-up programs.

<u>Community Schools</u> - Funds are generated through tuition and fees. Expenditures include salaries, enrichment program services, supplies/materials, and some furniture/equipment purchases. Community Schools includes before/after school child care, wrap-around programs for part-time preschool or kindergarten students, and after-school, summer, or non-school-day enrichment programs. Community Schools primarily serves elementary school age students.

<u>Driver's Education</u> - Funds are generated through tuition. Expenditures include instructors' salaries, tuition assistance and safe driving motivational materials. This program serves students of driving age (15 years 3 months - adult) including resident and non-resident students.

<u>Summer School</u> - Funds are generated through tuition and donations. Expenditures include instructor salaries, clerical support, supplies/materials, tuition assistance and utility/custodial support. This program serves students in both elementary and secondary grades.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J COMMUNITY EDUCATION FUND FISCAL YEARS ENDED 2017 - 2019

			Adopted		Amended		Projected		Adopted
		Astroal	•			·	-		-
		Actual	Budget		Budget		Actual		Budget
	6/30/17		6/30/18		6/30/18		6/30/18	6/30/19	
Revenues									
Investment income	\$	22,634	\$ 24,000	\$	33,000	\$	22,696	\$	41,000
Charges for services		7,221,783	7,457,000		7,583,000		6,709,000		7,044,000
Total revenues		7,244,417	7,481,000		7,616,000		6,731,696		7,085,000
Expenditures									
Instruction		5,078,592	5,341,000		5,561,000		5,114,000		5,350,000
Support services		1,650,855	1,310,000		1,484,000		1,281,000		1,343,000
Capital outlay		99,577	100,000		100,000		66,000		100,000
Total expenditures		6,829,024	6,751,000		7,145,000		6,461,000		6,793,000
Excess (deficiency) of revenues									
over (under) expenditures		415,393	730,000		471,000		270,696		292,000
Other financing sources (uses)									
Transfers in(out)		2,340	-		-		-		-
Net change in fund balance		417,733	730,000		471,000		270,696		292,000
Fund balance, beginning		2,300,384	2,773,755		2,718,117		2,718,117		2,988,813
Fund balance, ending									
Restricted		2,718,117	3,503,755		3,189,117		2,988,813		3,280,813
Fund balance, ending	\$	2,718,117	\$ 3,503,755	\$	3,189,117	\$	2,988,813	\$	3,280,813



FUND 29 – FAIR CONTRIBUTIONS FUND

This Special Revenue Fund was first established November 15, 1995 in accordance with the Intergovernmental Agreement Concerning Fair Contributions for Public School Sites between the City of Longmont and the St. Vrain Valley School District in order to collect monies for acquisition, development or expansion of public school sites based on the impacts created by residential subdivisions. Since that date, additional intergovernmental agreements have been set up with the Towns of Mead, Frederick, Firestone, Erie, and Lyons. Additional fair contribution fees for public school sites are collected from Boulder County, Larimer County, and from individual developers in Weld County.

The fee is assessed according to the type of dwelling: single family, duplex/triplex, condo/townhouse, multifamily or mobile home. The fees are collected for use within the senior high school feeder attendance area boundaries, which serve the individual dwelling units.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J FAIR CONTRIBUTIONS FOR PUBLIC SCHOOL SITES FUND FISCAL YEARS ENDED 2017 - 2019

	Actual 6/30/17		Adopted Budget 6/30/18		Amended Budget 6/30/18		Projected Actual 6/30/18		Adopted Budget 6/30/19	
Revenues										
Investment income	\$ 52,049	\$	65,000	\$	75,000	\$	86,000	\$	95,000	
Miscellaneous	1,157,140		1,400,000		1,400,000		1,591,000		1,600,000	
Total revenues	1,209,189		1,465,000		1,475,000		1,677,000		1,695,000	
Expenditures										
Purchased services	249,585		150,000		250,000		625,000		500,000	
Capital outlay	529,140		8,904,133		8,586,737		2,000,000		7,608,737	
Total expenditures	778,725		9,054,133		8,836,737		2,625,000		8,108,737	
Excess of revenues over										
(under) expenditures	430,464		(7,589,133)		(7,361,737)		(948,000)		(6,413,737)	
Fund balance, beginning	6,931,273		7,589,133		7,361,737		7,361,737		6,413,737	
Fund balance, ending										
Committed	7,361,737		-		-		6,413,737		-	
Fund balance, ending	\$ 7,361,737	\$	-	\$	-	\$	6,413,737	\$	-	



FUND 31 – BOND REDEMPTION FUND

The Bond Redemption Fund is a debt service fund used to account for property taxes levied and investment income earned, and to provide for payment of general long-term debt principal retirement, semi-annual interest, and related fees.

The District's long-term debt, in the form of general obligation bonds, totals \$531,080,000 as of June 30, 2018. In October of 2016, the District refinanced \$16.675 million of existing debt, saving taxpayers more than \$2.6 million. In November of 2016, District taxpayers authorized an additional \$260 million of general obligation debt in order to address the District's capital needs due to growth. In December of 2016, the District issued \$200 million of the \$260 million that was authorized. It will issue the remaining \$60 million at a future date. The budgeted amount for the District's current debt service and related fees in Fiscal Year 2018-19 is \$49,781,264. Property taxes provide nearly all of the revenue for this fund, with investment income contributing less than 1%.

The legal debt limit of 20% of the District's 2017 assessed valuation of \$3.230 billion is \$646.0 million. This exceeds the net amount of the District's bonds payable as of December 31, 2017 by approximately \$114.9 million. State statute allows a debt limit of 25% of assessed valuation in years of high growth, which the District is currently experiencing. Under this scenario, the District's debt limit is \$807.5 million, exceeding its current outstanding bonds payable by \$276.4 million.

The District's enrollment has been increasing by 1.6% to 4.5% per year and continued annual increases of approximately 2 - 3% are expected for the next several years. District needs for additional school facilities are expected to continue to increase in subsequent years. The need for the issuance of bonds to provide for these school facilities is carefully considered with the assistance of the Long-Range Facilities Planning Committee. The Board of Education approved a bond issue request for the November 2016 ballot and \$260 million of additional school bonds were authorized by voters. \$200 million of the \$260 million has been issued as of December of 2016.

The property tax levy for principal and interest on bonds was Board-approved at 17.550 mills for 2017, which is approximately 31.1% of the total tax levy of 56.394 mills. The District's debt service payments decrease modestly until 2024 and then remain stable until 2031. Principal and interest payments from 2031 forward are structured to increase again until the majority of bonds are paid off in 2034, with a few remaining bonds scheduled through 2036. Maintaining the current scheduled repayment of long-term debt is not expected to have any significant financial impact on current or future operations of the District.

General Obligation Bonds

\$43,455,000 general obligation refunding bonds were issued in April 2006. Interest accrues at 5.25% and is payable each June 15th and December 15th. Principal is due annually on December 15 through 2020. The premium of \$2,520,719 is being amortized over the life of the bonds. As of June 30, 2018, the outstanding balance is \$22,100,000. This issuance was partially refunded in October of 2016.

\$104,000,000 general obligation building bonds were issued in February 2009. Interest accrues at rates ranging from 3.000% to 3.625% and is payable each June 15th and December 15th. Principal is due annually on December 15 through 2021. In Fiscal Year 2016, a portion of these bonds was refinanced due to favorable



market conditions. The premium of \$504,199 that was received upon the issuance of the bonds is being amortized based upon maturity of the bonds. As of June 30, 2018, the outstanding balance is \$400,000.

The remaining authorized bonds in the amount of \$85,000,000 were issued in May 2010; \$8,590,000 of tax-exempt general obligation building bonds and \$76,410,000 of taxable general obligation building bonds as part of the Direct Pay Build America Bond program. The tax-exempt bonds accrue interest at 5.25%, payable each June 15th and December 15th. Principal is due annually on December 15, 2023 through 2025. The premium of \$1,191,756 received upon the issuance of the bonds is being amortized based upon maturity of the bonds. The taxable bonds accrue interest at rates ranging from 5.34% to 5.79%, payable each June 15th and December 15th. Principal is due annually on December 15, 2026 through 2033.

In May 2011, \$34,355,000 general obligation refunding bonds were issued. Interest accrues at 5.0% and is payable each June 15th and December 15th. Principal is due annually on December 15 through 2019. The premium of \$4,011,133 is being amortized over the life of the bonds. As of June 30, 2018, the outstanding balance is \$14,520,000.

In June 2011, \$31,150,000 general obligation refunding bonds were issued. Interest accrues at 2.75% to 5.0% and is payable each June 15th and December 15th. Principal is due annually on December 15 through 2022. The premium of \$4,359,203 is being amortized over the life of the bonds. As of June 30, 2018, the outstanding balance is \$25,175,000.

In February 2012, \$34,695,000 general obligation refunding bonds were issued. Interest accrues at 2.0% to 4.0% and is payable each June 15th and December 15th. Principal is due annually on December 15 through 2024. The premium of \$4,245,413 is being amortized over the life of the bonds. As of June 30, 2018, the outstanding balance is \$29,910,000.

In October 2014, \$50,355,000 general obligation refunding bonds were issued. Interest accrues at 3.0% to 5.0% and is payable each June 15th and December 15th. Principal is due annually on December 15 through 2026. The premium of \$10,821,491 is being amortized over the life of the bonds. As of June 30, 2018, the outstanding balance is \$47,580,000.

In February 2016, \$115,155,000 general obligation refunding bonds were issued. Interest accrues at 2.5% to 5.0% and is payable each June 15th and December 15th. Principal is due annually on December 15 through 2033. The premium of \$12,871,395 is being amortized over the life of the bonds. As of June 30, 2018, the outstanding balance is \$98,585,000.

In October 2016, \$14,390,000 general obligation refunding Bonds were issued, saving St. Vrain taxpayers more than \$2.6 million. Interest accrues at 1.75% to 5.0% and is payable each June 15th and December 15th. Principal is due annually on December 15 from 2021 through 2022. The premium of \$2,430,004 is being amortized over the life of the bonds.

In December 2016, \$200,000,000 general obligation bonds were issued under the November 2016 voter-approved ballot measure in order to address capital needs due to district growth. Interest accrues at 3.0% to 5.0% and is payable each June 15th and December 15th. Principal is due annually on December 15 from 2017 through 2036. The premium of \$23,640,238 is being amortized over the life of the bonds. As of June 30, 2018, the outstanding balance is \$193,420,000.



Additional information relative to the principal and interest of the general obligation bonds through Fiscal Year 2037 is presented on the following pages.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J BOND REDEMPTION FUND FISCAL YEARS ENDED 2017 - 2019

	Actual 6/30/17		Adopted Budget 6/30/18		Amended Budget 6/30/18		Projected Actual 6/30/18		Adopted Budget 6/30/19	
Revenues										
Property taxes	\$	52,251,159	\$	50,000,000	\$	55,836,000	\$	55,836,000	\$	56,953,000
Investment income		50,090		2,000		500,000		437,000		475,000
Miscellaneous		-		-		-		-		-
Total revenues		52,301,249		50,002,000		56,336,000		56,273,000		57,428,000
Expenditures										
Debt principal		18,145,000		24,485,000		24,485,000		24,485,000		25,345,000
Interest		21,910,379		25,494,214		25,494,214		25,494,214		24,421,264
Fiscal charges		214,070		10,000		10,000		10,000		15,000
Total expenditures		40,269,449		49,989,214		49,989,214		49,989,214		49,781,264
Excess of revenues over										
(under) expenditures		12,031,800		12,786		6,346,786		6,283,786		7,646,736
Other financing sources (uses)										
Proceeds of refunding bonds		14,390,000		-		-		-		-
Premium received on issuance of bonds		2,430,004		-		-		-		-
Payment to refunded bond escrow agent		(17,032,347)		-		-		-		-
Total other financing sources (uses)		(212,343)		-		-		-		-
Excess of revenues and other										
sources over (under)										
expenditures and other uses		11,819,457		12,786		6,346,786		6,283,786		7,646,736
Fund balance, beginning		43,375,929		54,536,337		55,195,386		55,195,386		61,479,172
Fund balance, ending	\$	55,195,386	\$	54,549,123	\$	61,542,172	\$	61,479,172	\$	69,125,908



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J BOND REDEMPTION FUND GENERAL OBLIGATION BONDS AS OF JUNE 30, 2018

	Principal		Interest			Total
General Obligation Bonds						
Refunding 1997 in 2006	\$	22,100,000	\$	1,779,750	\$	23,879,750
Building 2009		400,000		26,813		426,813
Building 2010A		8,590,000		2,946,300		11,536,300
Building 2010B		76,410,000		54,756,291		131,166,291
Refunding 2003 in 2011		14,520,000		735,000		15,255,000
Refunding 2003 in 2011B		25,175,000		4,278,263		29,453,263
Refunding 2004 in 2012		29,910,000		4,665,300		34,575,300
Refunding 2006 in 2014		47,580,000		16,663,350		64,243,350
Refunding 2009 in 2016A		98,585,000		47,357,650		145,942,650
Refunding 2006 in 2016B		14,390,000		2,483,581		16,873,581
Building 2016C		193,420,000		111,942,325		305,362,325
Total G.O. Bonds	\$	531,080,000	\$	247,634,623	\$	778,714,623

DETAIL OF ANNUAL PAYMENTS - ALL BONDS

			Total
Fiscal Year	Principal	Interest	Principal/Interest
2018-19	25,345,000	24,421,264	49,766,264
2019-20	23,925,000	23,307,339	47,232,339
2020-21	26,085,000	22,166,689	48,251,689
2021-22	25,160,000	21,078,195	46,238,195
2022-23	25,215,000	19,994,689	45,209,689
2023-24	23,050,000	18,900,695	41,950,695
2024-25	24,560,000	17,823,958	42,383,958
2025-26	25,910,000	16,616,139	42,526,139
2026-27	27,510,000	15,272,742	42,782,742
2027-28	28,190,000	13,853,223	42,043,223
2028-29	29,270,000	12,367,637	41,637,637
2029-30	30,185,000	10,877,601	41,062,601
2030-31	31,530,000	9,381,106	40,911,106
2031-32	39,680,000	7,654,560	47,334,560
2032-33	43,875,000	5,629,415	49,504,415
2033-34	39,815,000	3,725,221	43,540,221
2034-35	20,345,000	2,478,400	22,823,400
2035-36	20,430,000	1,560,750	21,990,750
2036-37	21,000,000	525,000	21,525,000
Total	\$ 531,080,000	\$ 247,634,623	\$ 778,714,623



FUND 41 – BUILDING FUND

The Building Fund is a Capital Project Fund used to budget and account for the proceeds of bond sales and expenditures for capital outlay for land, buildings, improvements of grounds, construction of buildings, additions or remodeling of buildings, or the initial purchase and replacement of certain equipment.

In December 2016, the District issued \$200 million in bonds and received an additional \$23.6 million in bond premium. This resulted in a total of \$223.6 million in proceeds from the initial sale of bonds that were authorized by voters in November 2016. Many projects funded by these bonds, including the building of new elementary and K-8 schools, are nearing completion.

An additional \$60 million bond issuance will take place at a future date to provide for the balance of the funds necessary for all of the planned projects as described in the November 2016 ballot information.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J BUILDING FUND

FISCAL YEARS ENDED 2017 - 2019

		Adopted	Amended	Projected	Adopted
	Actual	Budget	Budget	Actual	Budget
	6/30/17	6/30/18	6/30/18	6/30/18	6/30/19
Revenues					
Investment income	\$ 1,209,493	\$ 1,000,000	\$ 2,100,000	\$ 2,400,000	\$ 2,400,000
Miscellaneous	4,352	-	5,000	-	-
Total revenues	1,213,845	1,000,000	2,105,000	2,400,000	2,400,000
Expenditures					
Salaries	360,889	588,000	535,000	483,000	610,000
Benefits	104,244	172,000	161,000	143,000	185,000
Purchased services	8,148,409	8,000,000	8,000,000	8,000,000	8,000,000
Supplies and materials	-	-	-	-	-
Capital outlay	19,167,192	150,000,000	150,000,000	120,000,000	70,490,247
Other	3,705	3,000	3,500	5,000	5,000
Total expenditures	27,784,439	158,763,000	158,699,500	128,631,000	79,290,247
Excess of revenues over					
(under) expenditures	(26,570,594)	(157,763,000)	(156,594,500)	(126,231,000)	(76,890,247)
Other financing sources (uses)					
Proceeds of bonds	200,000,000	-	-	-	-
Premium received on issuance	23,640,238	-	-	-	-
Bond issuance costs	(1,393,080)	-	-	-	-
Total other financing sources	222,247,158	•	-	-	-
Net change in fund balance	195,676,564	(157,763,000)	(156,594,500)	(126,231,000)	(76,890,247)
Fund balance, beginning	7,444,683	202,434,063	203,121,247	203,121,247	76,890,247
Fund balance, ending	\$ 203,121,247	\$ 44,671,063	\$ 46,526,747	\$ 76,890,247	\$ -

FUND 41 – BUILDING FUND 38



FUND 43 – CAPITAL RESERVE FUND

The Capital Reserve Capital Projects Fund is used to account for revenue allocations from the General Fund and other revenues allocated to or earned in this fund, and the expenditures for the ongoing capital needs of the District, such as acquisition of land, building additions and improvements, and major equipment purchases.

Schools and departments submit project and equipment funding requests. Requests are evaluated and recommended by the Capital Reserve Committee and submitted to the Board of Education for final approval.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CAPITAL RESERVE CAPITAL PROJECTS FUND FISCAL YEARS ENDED 2017 - 2019

		Adopted	Amended	Projected	Adopted
	Actual	Budget	Budget	Actual	Budget
	6/30/17	6/30/18	6/30/18	6/30/18	6/30/19
Revenues					
Equalization	\$ 6,500,407	\$ 5,354,471	\$ 8,727,635	\$ 8,727,635	\$ 6,008,177
Investment income	63,853	60,000	90,000	93,000	100,000
Miscellaneous	203,551	75,000	75,000	75,000	75,000
Total revenues	6,767,811	5,489,471	8,892,635	8,895,635	6,183,177
Expenditures					
Capital expenditures	7,092,579	5,800,000	8,650,900	8,000,000	9,500,000
Total expenditures	7,092,579	5,800,000	8,650,900	8,000,000	9,500,000
Excess of revenues over					
(under) expenditures	(324,768)	(310,529)	241,735	895,635	(3,316,823)
Fund balance, beginning	6,867,231	5,471,013	6,542,463	6,542,463	7,438,098
Fund balance, ending					
Nonspendable - deposits, prepaids	280	280	280	280	280
Committed	6,542,183	5,160,204	6,783,918	7,437,818	4,120,995
Fund balance, ending	\$ 6,542,463	\$ 5,160,484	\$ 6,784,198	\$ 7,438,098	\$ 4,121,275



GF Funded 2019 CAP Reserve
ESTIMATED COSTS

		ESTIMATED COSTS							
Fund Accounts	Fund Manager	Percent of Total	2019 Proposed CAP Summary	2019 CAP Funding Source					
Arts/Athletics	Robert Berry	1.2%	\$ 111,000.00	2019 General Fund					
Custodial	John Goddard	0.6%	\$ 54,000.00	2019 General Fund					
Furniture, Fixtures, and Equip.	John Goddard	3.5%	\$ 332,000.00	2019 General Fund					
Districtwide Refurbishment	Todd Piccone	60.4%	\$ 5,740,000.00	2019 General Fund					
Portable Classrooms	Brian Lamer	2.5%	\$ 239,000.00	2019 General Fund					
Regulatory Compliance	Brian Lamer	3.6%	\$ 342,000.00	2019 General Fund					
Support Services-Growth	Brian Lamer	15.6%	\$ 1,481,000.00	2019 General Fund					
Transportation	Lance Yoxismer	12.4%	\$ 1,181,000.00	2019 General Fund					
Warehouse	Shelly Allen	0.2%	\$ 20,000.00	2019 General Fund					
	TOTAL	100%	\$ 9,500,000.00	2019 General Fund					



FUND 65 – SELF INSURANCE FUND

The Self Insurance Fund is an internal service fund used to account for the District's self-funded insurance plan. Revenues for the fund include employee and District contributions towards health and dental claims, and rebates or incentives from healthcare provider contracts. Expenditures include salary, benefits, purchased services, supplies, and equipment related to managing the self-insurance health and dental plans and complying with the Health Insurance Portability and Accountability Act (HIPAA).

Initial funding for the fund was in the form of transfers from the General Fund that were attributable to the United, Cigna and MetLife plan histories, and the results of successful negotiations by the District Administration on behalf of the District's employees.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J SELF INSURANCE FUND FISCAL YEARS ENDED 2017 - 2019

	Actual	Adopted Amended Projected lal Budget Budget Actual		Adopted Budget	
	6/30/17	6/30/18	6/30/18	6/30/18	6/30/19
Revenues					
Investment income	\$ 45,779	\$ 45,000	\$ 74,000	\$ 74,000	\$ 85,000
Charges for services	16,326,094	17,340,000	17,810,000	17,975,000	19,728,000
Miscellaneous	235,508	-	1,000	1,440	1,500
Total revenues	16,607,381	17,385,000	17,885,000	18,050,440	19,814,500
Expenditures					
Salaries	155,889	168,000	180,000	180,000	186,000
Benefits	46,486	50,000	52,500	52,500	53,000
Purchased services	1,965,470	2,183,000	2,325,000	2,168,000	2,644,000
Supplies and materials	36	5,000	5,000	-	5,000
Other	256,661	278,000	528,000	435,000	739,000
Claims paid	13,685,049	15,120,000	15,120,000	15,880,000	16,632,000
Total expenditures	16,109,591	17,804,000	18,210,500	18,715,500	20,259,000
Excess of revenues over					
(under) expenditures	497,790	(419,000)	(325,500)	(665,060)	(444,500)
Net assets, beginning	4,157,720	4,047,720	4,655,510	4,655,510	3,990,450
Net assets, ending	\$ 4,655,510	\$ 3,628,720	\$ 4,330,010	\$ 3,990,450	\$ 3,545,950



FUND 72 – STUDENT SCHOLARSHIP FUND

The Student Scholarship Fund is a trust fund and is used to account for assets held by a governmental unit in a trustee capacity and is used to record scholarship award monies, according to the individual trust guidelines.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J STUDENT SCHOLARSHIP FUND FISCAL YEARS ENDED 2017 - 2019

		Actual		Adopted		Amended	Projected			Adopted
				Budget	Budget		Actual			Budget
		6/30/17		6/30/18		6/30/18		6/30/18		6/30/19
Additions										
Investment income	\$	1,199	\$	1,200	\$	1,700	\$	2,000	\$	2,000
Contributions		34,902		40,000		40,000		35,000		37,000
Total additions		36,101		41,200		41,700		37,000		39,000
Deductions										
Scholarships		32,352		41,200		41,700		35,000		39,000
Total deductions		32,352		41,200		41,700		35,000		39,000
Change in undistributed monies		3,749				-		2,000		-
Net assets, beginning		219,763		221,913		223,512		223,512		225,512
Net assets, ending	\$	223,512	\$	221,913	\$	223,512	\$	225,512	\$	225,512



FUND 74 – STUDENT ACTIVITIES AGENCY FUND

The Student Activities Agency Fund was used to record pupil organizations and activities that are self-supporting and do not receive direct or indirect District support. Accounting was maintained for each District school and department, and separate activities within each location. This fund included the District's Option 1 PTO organizations. Option 1 organizations were not separate 501(c)3 charitable organizations. Revenues were provided from fundraisers, gifts, vending machine proceeds, retail and grocery store certificates, and miscellaneous sources.

There is no budget or appropriation for the Student Activities Agency Fund for the 2018-19 fiscal year, as the fund was closed in FY18. Fund resources were transferred to the Community Education fund and the Student Activities Special Revenue fund. There are no longer any option 1 PTO organizations. The table below is presented for historical information only.

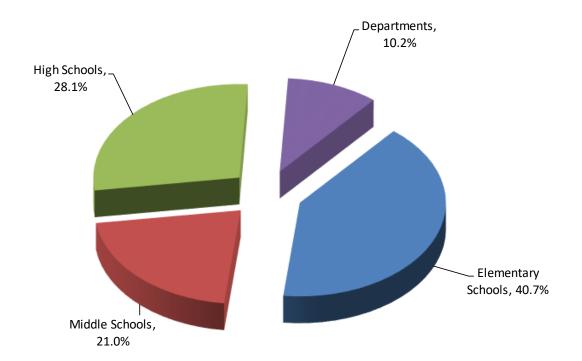


ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J STUDENT ACTIVITIES AGENCY FUND FISCAL YEARS ENDED 2017 - 2019

		Adopted	Amended	ı	Projected	Adopted
	Actual	Budget	Budget		Actual	Budget
	6/30/17	6/30/18	6/30/18		6/30/18	6/30/19 *
Additions						
Elementary Schools	\$ 106,285	\$ 100,000	\$ 100,000	\$	64,000	\$ -
Middle Schools	16,887	22,000	20,000		19,000	-
High Schools	49,296	45,000	50,000		28,000	-
Other Revenue	38,032	3,000	45,000		40,000	-
Total additions	210,500	170,000	215,000		151,000	-
Deductions						
Elementary Schools	94,814	191,624	181,711		62,000	-
Middle Schools	19,593	63,662	62,246		20,000	-
High Schools	51,076	86,052	106,461		46,000	-
Other Expenditures	21,894	11,237	65,280		52,000	-
Resources to special revenue funds	-	-	-		171,698	-
Total deductions	187,377	352,575	415,698		351,698	-
Change in undistributed monies	23,123	(182,575)	(200,698)		(200,698)	-
Undistributed monies, beginning	177,575	182,575	200,698		200,698	-
Undistributed monies, ending	\$ 200,698	\$ -	\$ -	\$	-	\$ -

^{*} Fund closed in FY18, no budget or appropriation for FY19 and future years

Fund Balance June 30, 2017





ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J Student Activities Agency Fund Balances

Location	6/30/14	6/30/15	6/30/16	6/30/17
Elementary Schools				
Alpine	\$ 381	\$ 431	\$ 531	\$ 531
Black Rock	865	2,373	5,599	6,081
Blue Mountain	136	376	4,645	6,472
Burlington	1,158	1,314	2,776	4,402
Centennial	295	180	67	757
Central	428	541	2,197	3,605
Columbine	237	402	96	(40)
Eagle Crest	667	660	925	994
Erie	224	299	382	547
Fall River	1,490	1,730	2,619	6,563
Hygiene	544	366	1,913	883
Indian Peaks	4,024	2,354	2,583	2,877
Legacy	-	-	67	118
Longmont Estates	208	159	767	1,952
Lyons	275	359	416	353
Mead	1,646	1,819	4,183	5,257
Mountain View	427	86	20,600	23,320
Niwot	467	629	561	379
Northridge	4,395	5,879	6,451	1,938
Prairie Ridge	189	298	433	573
Red Hawk	2,155	2,126	2,208	1,944
Rocky Mountain	9,749	8,899	12,269	11,095
Sanborn	412	253	336	1,110
Elementary School Total	30,372	31,533	72,624	81,711
Middle Schools				
Altona	5,566	2,218	421	1,171
Coal Ridge	3,931	4,089	5,268	4,759
Erie	2,043	1,111	3,492	3,902
Longs Peak	2,657	3,710	5,422	1,959
Mead	9,252	6,947	8,199	7,904
Sunset	7,064	6,989	8,747	8,527
Thunder Valley K-8	2,432	2,615	2,771	2,979
Timberline K-8	6,443	5,714	6,178	8,260
Trail Ridge	2,173	1,137	297	330
Westview	2,903	2,201	1,867	2,455
Middle School Total	44,464	36,731	42,662	42,246
High Schools				
CDC	9,255	8,647	7,048	5,313
Erie	3,227	3,260	4,276	13,708
Frederick	5,896	1,389	3,373	3,026
Longmont	28,633	20,513	11,733	3,480
Lyons	2,071	1,870	2,144	2,700
Mead	5,022	4,084	6,766	8,143
Niwot	4,920	5,381	3,859	4,470
Silver Creek	10,830	10,036	12,878	10,931
Skyline	10,043	2,672	3,975	4,690
High School Total	79,897	57,852	56,052	56,461
Departments				10.0==
Nutrition Services	-	-	-	13,950
Learning Services		-		2,806
Other Departments	2,887	2,940	6,237	3,524
Department Total	2,887	2,940	6,237	20,280
District Total	\$ 157,620	\$ 129,056	\$ 177,575	\$ 200,698



The following pages contain consolidated budgetary information to provide a district-wide, comprehensive summary of the individual fund budgets.

Consolidated Budget Summary

The first page of the Consolidated Budget Summary shows all funds available compared to total appropriations, indicating total non-appropriated fund balances, summarized by operating funds and other funds. Subsequent pages show the detail for each fund in a side-by-side, comparison format.

Operating funds include the General Fund, Capital Reserve Fund, Colorado Preschool Program Fund, Community Education Fund, Fair Contributions Fund, Designated Grant Fund, Nutrition Services Fund, Risk Management Fund, Self-Insurance Fund, Student Activities Special Revenue Fund, and Student Activities Agency Fund. The Student Activities Agency Fund closed in FY18; there is no budget or appropriation for this fund in FY19.

Other funds include the Bond Redemption Fund, Building Fund, and Student Scholarship Fund.

Expenditures by Program and Object

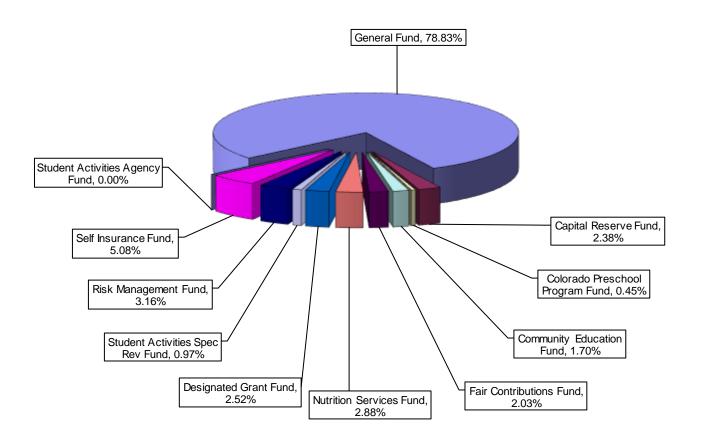
This schedule presents the budget of each fund, organized by program and object, according to the state-mandated "Uniform Budget Summary" format as required under C.R.S. 22-44-105(1)(d.5).



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CONSOLIDATED ADOPTED BUDGET SUMMARY FISCAL YEAR ENDING JUNE 30, 2019

	Ор	Net erating Funds Total	Net Other Funds Total		District Total
Beginning Fund Balance	\$	146,424,627	\$	138,594,931	\$ 285,019,558
Revenue		374,609,489		59,867,000	434,476,489
Total Funds Available	\$	\$ 521,034,116 \$		198,461,931	\$ 719,496,047
Expenditures	\$	374,317,489	\$	52,220,264	\$ 426,537,753
TABOR Reserves		9,880,000		-	9,880,000
Other Appropriated Reserves		136,836,627		146,241,667	283,078,294
Total Appropriations		521,034,116		198,461,931	719,496,047

Consolidated Operating Funds Expenditures





ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CONSOLIDATED ADOPTED BUDGET SUMMARY OPERATING FUNDS FISCAL YEAR ENDING JUNE 30, 2019

		General Fund		Capital Reserve Fund		Colorado Preschool rogram Fund	Community Education Fund	Co	Fair ontributions Fund
Revenues	Г	1 0111 01				9	1 0.000		
State Formula									
Local Property Tax	\$	85,586,220	\$	_	\$	_	\$ -	\$	_
State Equalization	ľ	139,654,441	*	6,008,177	1	1,631,869	-	*	-
Specific Ownership Tax		4,623,007		-		-	-		-
Local Sources		1,020,007							
Other Specific Ownership Tax		5,511,643		_		_	_		_
Mill Levy Override		44,101,486		_		_	_		_
Investment Income		1,400,000		100,000		3,300	41,000		95,000
Charges for Services		5,588,705		100,000		3,300	7,044,000		93,000
Other		4,064,918		75,000		-	7,044,000		1,600,000
State Sources	┢	4,004,910	-	75,000			-		1,600,000
		0.470.044							
Special Education	l	6,176,641		-		-	-		-
Vocational Education		1,056,873		-		-	-		-
Transportation		1,875,500		-		-	-		-
Other		3,116,022				-	-		
Federal Sources	l								
Special Education	l	-		-		-	-		-
Other	L	2,704,999		-		-	-		-
Total Revenues		305,460,455		6,183,177		1,635,169	7,085,000		1,695,000
Designated and Reserved Fund Balance		-		-		-	-		-
Total Funds Available		305,460,455		6,183,177		1,635,169	7,085,000		1,695,000
Direct Instruction		169,745,711		-		1,180,050	5,350,000		-
Instructional Support Services		31,741,976		-		608,404	1,343,000		-
School Management		22,418,018		-		-	-		-
Instruction Services Subtotal		223,905,705		-		1,788,454	6,693,000		-
District Wide Support Services	П	-,,				,, -	.,,		
General Administration		2,740,795		_		_	_		_
Fiscal Services		4,222,200		_		_	_		_
Operations/Maintenance/Custodial	├ ~~	26,649,846		······				~~~	
Pupil Transportation		10,228,129		_		_	_		_
Central Services		16,574,456		-		-	-		-
Nutrition Services	 	10,574,450		-					.
		-		0.500.000		-	400,000		7 000 707
Capital Outlay		-		9,500,000		-	100,000		7,608,737
Other Support Services		-				-	-		500,000
District Wide Support Services Subtotal		60,415,426		9,500,000		-	100,000		8,108,737
Community Services	l	372,665		-		-	-		-
Other Operating Expenditures		-		-		-	-		-
Charter Schools	l	29,650,472		-		-	-		-
District Wide Subtotal		30,023,137		-		-			-
Total Budgeted Expenditures		314,344,268		9,500,000		1,788,454	6,793,000		8,108,737
Transfers To (From) Other Funds		-		-		-	-		-
Total Expenditures and Transfers		314,344,268		9,500,000		1,788,454	6,793,000		8,108,737
Prior Year Obligations	Г	-		_		-	-		-
Total Expenditures, Transfers and									
Prior Year Obligations		314,344,268		9,500,000		1,788,454	6,793,000		8,108,737
Net Change in Fund Balance		(8,883,813)		(3,316,823)		(153,285)	292,000		(6,413,737)
Beginning Fund Balance	Н	113,601,328		7,438,098		575,215	2,988,813		6,413,737
Ending Fund Balance		104,717,515		4,121,275		421,930	3,280,813		U, T 1U, 1 U1
				4,121,213		421,930	3,200,013		-
Assigned	1	60,486,386		4 400 005	ĺ	-	-		-
Committed	1	9,500,000		4,120,995	ĺ	-	-		-
Nonspendable	l	600,000		280		-	-		-
Restricted for TABOR	l	9,880,000		-		-	-		-
Restricted	l	2,574,361		-		421,930	3,280,813		-
Committed for Contingencies	oxdot	6,587,000	oxdot		L	-	-		
Assigned / Unassigned Fund Balance	\$	15,089,768	\$	-	\$	-	\$ -	\$	-
Funded Pupil Count		29,654.8		30,084.8		430.0			30,084.8
•		.,		,		.55.0			,
Budgeted Expenditures per Funded Pupil	\$	10,600	\$	316	\$	4,159		\$	270
	_		_		_			_	



Designated	No stuiti a m	Risk	Calf	Childont	Ctudout	Not
Designated Grant	Nutrition Services		Self Insurance	Student Activities	Student Activities	Net Operating Funds
Fund	Fund	Management Fund	Fund	Spec Rev Fd	Activities Agency Fund	Total
i uliu	i unu	i unu	i unu	Spec Kev i u	Agency i unu	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,586,220
_	-	3,768,720	-	-	-	151,063,207
_	_	-	-	-	-	4,623,007
						, ,
-	-	-	-	-	-	5,511,643
-	-	-	-	-	-	44,101,486
-	12,000	60,000	85,000	57,000	-	1,853,300
-	3,878,593	-	19,728,000	-	-	36,239,298
-	60,000	25,000	1,500	7,281,000	-	13,107,418
-	-	-	-	-	-	6,176,641
-	-	-	-	-	-	1,056,873
-	-	-	-	-	-	1,875,500
465,332	170,000	-	-	-	-	3,751,354
5,669,117	-	-	-	-	-	5,669,117
5,351,065	5,938,361	-	-	-	-	13,994,425
11,485,514	10,058,954	3,853,720	19,814,500	7,338,000	-	374,609,489
- 44 405 544	40.050.054	2 052 700	40.044.500	7 222 222	-	- 274 000 400
11,485,514	10,058,954	3,853,720	19,814,500	7,338,000	-	374,609,489
5,374,035	-	-	-	-	-	181,649,796
6,111,479	-	-	-	-	-	39,804,859
- 44 40E E44	-	-	-		-	22,418,018
11,485,514	-	-	-	-	-	243,872,673
						2 740 705
_	-	-	-	-	-	2,740,795 4,222,200
						26,649,846
_	_	_	_	_	_	10,228,129
_	-	3,853,720	20,259,000	-	-	40,687,176
	10,064,593	3,033,720	20,239,000			10,064,593
	10,004,393	_	_	_	_	17,208,737
		_	_			500,000
						300,000
_	10,064,593	3,853,720	20,259,000	-	-	112,301,476
-	-	-	-	-	-	372,665
_	_	_	_	12,621,115	_	12,621,115
_	-	-	_		-	29,650,472
-	-	-		12,621,115	-	42,644,252
11,485,514	10,064,593	3,853,720	20,259,000	12,621,115	-	398,818,401
-	-	-	-	-	-	-
11,485,514	10,064,593	3,853,720	20,259,000	12,621,115	<u> </u>	398,818,401
-	-	-	-	-	-	-
11,485,514	10,064,593	3,853,720	20,259,000	12,621,115	-	398,818,401
-	(5,639)	-	(444,500)	(5,283,115)	-	(24,208,912)
	2,247,474	3,886,397	3,990,450	5,283,115	-	146,424,627
-	2,241,835	3,886,397	3,545,950	-	-	122,215,715
-	-	-		-	-	60,486,386
-	-	3,886,397	3,545,950	-	-	21,053,342
-	-	-	-	-	-	600,280
-	-	-	-	-	-	9,880,000
-	2,241,835	-	-	-	-	8,518,939
-	-	-	-	-	-	6,587,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,089,768
00.004.0	20.004.0	00.004.0		00.004.0	00.004.0	
30,084.8	30,084.8	30,084.8		30,084.8	30,084.8	
\$ 382	\$ 335	\$ 128		\$ 420	\$ -	
\$ 382	\$ 335	ψ 120		φ 420	Ψ -	



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CONSOLIDATED ADOPTED BUDGET SUMMARY OTHER FUNDS

FISCAL YEAR ENDING JUNE 30, 2019

	Bond				;	Student		
	Redemption		Building		Scholarship		Net Total	
Description		Fund Fun		Fund		Fund	Other Funds	
Revenues								
Local Sources								
Property Tax	\$:	56,953,000	\$	-	\$	-	\$	56,953,000
Investment Income		475,000		2,400,000		2,000		2,877,000
Fund Raising and Contributions		-		-		37,000		37,000
Proceeds From Borrowing		-		-		-		-
Total Revenues	1,	57,428,000		2,400,000		39,000		59,867,000
Expenditures								
Debt Services	4	49,781,264		-		-		49,781,264
Capital Construction		-		79,290,247		-		79,290,247
Student Scholarships		-		-		39,000		39,000
Total Budgeted Expenditures	4	49,781,264		79,290,247		39,000		129,110,511
Net Change in Fund Balances		7,646,736		(76,890,247)				(69,243,511)
Beginning Fund Balances	(61,479,172		76,890,247		225,512		138,594,931
Ending Fund Balances	\$	69,125,908	\$		\$	225,512	\$	69,351,420

Estimated Funded Pupil Count	30,084.8	30,084.8	
Budgeted Expenditures per Funded			
Pupil	\$ 1,655	\$ 2,636	



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ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CONSOLIDATED ADOPTED BUDGET SUMMARY EXPENDITURES BY PROGRAM AND OBJECT FISCAL YEAR ENDING JUNE 30, 2019

	Fund #	10	18	19 Colorado	21	22	23 Student
Description	Fund Name	General Fund	Risk Management	Preschool Program	Nutrition Services	Designated Grants	Activities Spec Rev Fund
BEGINNING FUND BALANCE							
(Includes ALL Reserves)	Object/ Source	113,601,328	3,886,397	575,215	2,247,474	-	5,283,115
REVENUES							
Local Sources	1000 - 1999	150,826,945	85,000	3,300	3,950,593	-	7,338,000
Intermediate Sources	2000 - 2999	49,034	-	-	-	-	
State Sources	3000 - 3999	163,288,243	-	-	170,000	465,332	
Federal Sources	4000 - 4999	2,704,999		-	5,938,361	11,020,182	
TOTAL REVENUES		316,869,221	85,000	3,300	10,058,954	11,485,514	7,338,000
TOTAL BEGINNING FUND BALANCE & REVENUES		430,470,549	3,971,397	578,515	12,306,428	11,485,514	12,621,115
TOTAL ALLOCATIONS (TO)/FROM OTHER FUNDS	5600,5700,5800	(11,408,766)	3,768,720	1,631,869	-	-	
TRANSFERS (TO)/FROM OTHER FUNDS TRANSFERS TO CHARTER SCHOOLS	5200 - 5300 5200,5700	(20,050,472)	-	-	-	-	
TRANSFERS TO CHARTER SCHOOLS	5100,5400,	(29,650,472)	-		-	-	
Other Sources	5500,5900, 5990, 5991						
AVAILABLE BEGINNING FUND BALANCE & REVENUES	5991	-	-	-	-	-	
(Plus or Minus (if Revenue) Allocations and Transfers)		389,411,311	7,740,117	2,210,384	12,306,428	11,485,514	12,621,115
EXPENDITURES							
Instruction - Program 0010 to 2099							
Salaries	0100	114,521,090	-	-	-	3,332,878	
Employee Benefits	0200	38,324,522	-	-	-	1,125,378	
Purchased Services	0300,0400,0500	4,386,133	-	1,180,050	-	15,334	
Supplies and Materials	0600	12,087,210	-	-	-	948,369	12,621,115
Property	0700	275,700	-	-	-	20,391	
Other	0800,0900	151,056	-	-		40,278	
Total Instruction		169,745,711	-	1,180,050	-	5,482,628	12,621,115
Supporting Services							
Students - Program 2100	0400	40.050.000				4 004 500	
Salaries	0100	13,658,990	-	-	-	1,284,508	
Employee Benefits Purchased Services	0200 0300,0400,0500	4,703,366	-	-	-	484,502	
Supplies and Materials	0600	233,100 126,847			-	43,590 363,976	
Property	0700	120,047				106	
Other	0800,0900	38,000			_	3,884	
Total Students	·	18,760,303		-	-	2,180,566	
Instructional Staff - Program 2200		.,,				,,	
Salaries	0100	8,097,312		195,370	-	1,469,108	
Employee Benefits	0200	2,425,939	-	62,864	-	467,416	
Purchased Services	0300,0400,0500	926,554	-	-	-	123,106	
Supplies and Materials	0600	1,208,593	-	73,765	-	246,520	
Property	0700	-	-	250,000	-	119	
Other	0800,0900	323,275	-	26,405	-	6,908	
Total Instructional Staff		12,981,673	-	608,404	-	2,313,177	
General Administration - Program 2300							
Salaries	0100	1,102,684	-	-	-	-	
Employee Benefits	0200	330,561	-	-	-	-	
Purchased Services	0300,0400,0500	905,754	-	-	-	-	
Supplies and Materials	0600	356,596	-	-	-	-	
Property	0700	-	-	-	-	-	
Other Total Concret Administration	0800,0900	45,200	-	-	-	-	
Total General Administration		2,740,795	-	-	-	-	
School Administration - Program 2400	0400	40.451.55				40.00	
Salaries Employee Repetits	0100	16,171,527	-	-	-	104,592	
Employee Benefits Purchased Services	0200 0300,0400,0500	5,210,286	-	-	-	33,086	
Supplies and Materials	0300,0400,0500	9,100 995,215	-	-	-	9,689	
Property	0600	995,215	-	-	-	31,155 422	
Other	0800,0900	31,890		-	-	1,350	
Total School Administration	2230,0300	22,418,018			-	180,294	
Business Services - Program 2500		22,410,018	•	-	•	100,294	
Salaries	0100	2,395,583					
Employee Benefits	0200	737,117		-	-	-	
Purchased Services	0300,0400,0500	586,300				20,527	
Supplies and Materials	0600	76,600				251,388	
	5500	, 0,000	·	_	_	201,000	
**	0700	-	_	_	-	5.781	
Property Other	0700 0800,0900	- 426,600	-	-	-	5,781	



27	29	31	41	43	65	72	74	
0	F-1-	D d				Otendani	Student	
Community Education	Fair Contributions	Bond Redemption	Building Fund	Capital Reserve	Self Insurance	Student Scholarship	Activities Agency Fund	TOTAL
2,988,813	6,413,737	61,479,172	76,890,247	7,438,098	3,990,450	225,512	-	285,019,558
7,085,000	1,695,000	57,428,000	2,400,000	175,000	19,814,500	39,000	-	250,840,338 49,034
		_	_]		-	_	163,923,575
-	-	-	-	-	-	-	-	19,663,542
7,085,000	1,695,000	57,428,000	2,400,000	175,000	19,814,500	39,000	-	434,476,489
10,073,813	8,108,737	118,907,172	79,290,247	7,613,098	23,804,950	264,512	-	719,496,047
-	-	-	-	6,008,177	-	-	-	-
		-	_			-	-	(29,650,472
								(20,000,472
-	_	-	-			-	-	-
10,073,813	8,108,737	118,907,172	79,290,247	13,621,275	23,804,950	264,512	_	689,845,575
10,010,010	0,100,101	110,501,112	13,230,241	10,021,270	20,004,000	204,012		000,040,010
3,970,169		-	-	-	-	-	-	121,824,137
1,091,228	-	-	-	-	-	-	-	40,541,128
695,671	-	-	-	-	-	39,000	-	6,316,188
592,689	-	-	-		-	-	-	26,249,383
130,222	-	-	-	·	•	-	-	426,313 504,355
313,021 6,793,000			-			39,000		195,861,504
0,793,000	-		-	-		39,000	-	193,601,304
-		-	-		-	-	-	14,943,498
-		-	-			-	-	5,187,868
-		-	-	-	-	-	-	276,690
-	-	-	-	-	-	-	-	490,823
-	-	-	-		-	-	-	106
-	-		-					41,884
-	-	-	-	-	-	-	-	20,940,869
								9,761,790
]				2,956,219
_		_	-		_		_	1,049,660
-		-	-		-	-	-	1,528,878
-	-	-	-		-	-	-	250,119
-	-	-	-	-		-	-	356,588
-	-	-	-	-	-	-	-	15,903,254
-		-	-		-	-	-	1,102,684
-		-	-	· -	-	-	-	330,561 905,754
								356,596
_		_	_		_		_	-
-		-	-		-	-	-	45,200
-	-		-	-			-	2,740,795
-	-	-	-	-	-	-	-	16,276,119
-	-	-	-	-	-	-	-	5,243,372
-		-	-		-	-	-	18,789
-	· .	-	-	·	-	-	-	1,026,370
_		-	_]	-	-	422 33,240
				-	-			22,598,312
								22,000,012
_		-	_		_	-		2,395,583
-		-	-			-	-	737,117
-	-	-	-	-	-	-	-	606,827
-	-	-	-	-	-	-	-	327,988
-	-	-	-	-	-	-	-	5,781
-	-			-	-		-	426,600
-		-			-	-	-	4,499,896



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CONSOLIDATED ADOPTED BUDGET SUMMARY EXPENDITURES BY PROGRAM AND OBJECT FISCAL YEAR ENDING JUNE 30, 2019

	T						
	Fund #	10	18	19 Colorado	21	22	23 Student
Description	Fund Name	General Fund	Risk Management	Preschool Program	Nutrition Services	Designated Grants	Activities Spec Rev Fund
Operations and Maintenance - Program 2600			_	_			
Salaries	0100	11,185,358	_	_	_	938	
Employee Benefits	0200	4,189,048	_	_	_	-	
Purchased Services	0300,0400,0500	4,172,620	_	_	_	75,494	
Supplies and Materials	0600	6,943,800	_	_	_	-	
Property	0700	43,000	_	_	_	_	
Other	0800,0900	116,020	_	_	_	_	
Total Operations and Maintenance		26,649,846		-		76,432	
Student Transportation - Program 2700						,	
Salaries	0100	5,973,382	-	-	-	-	
Employee Benefits	0200	2,440,747	-	-	-	-	
Purchased Services	0300,0400,0500	570,500	_	_	-	-	
Supplies and Materials	0600	1,233,000	-	-	-	-	
Property	0700	-	_	_	-	-	
Other	0800,0900	10,500	-	-	-	11,218	
Total Student Transportation		10,228,129		-		11,218	
Central Support - Program 2800						,	
Salaries	0100	6,044,482	235,962	_		63,493	
Employee Benefits	0200	1,940,436	73,933	_	_	20,047	
Purchased Services	0300,0400,0500	1,499,609	1,860,205			9,015	
Supplies and Materials	0600	7,047,871	1,632,000			9,015	
Property	0700	15,000	1,000		_	3,730	
Other	0800,0900	27,058	50,620			861,192	
Total Central Support	0000,0000	16,574,456	3,853,720		-	963,503	
Enterprise Operations - Program 3200		10,374,430	3,633,720	-	-	903,303	
Salaries	0100				2 400 205		
Employee Benefits	0200	_	_	-	3,498,305	-	
Purchased Services		440.000	-	-	1,364,339	-	
	0300,0400,0500	140,000	-	-	140,000	-	
Supplies and Materials	0600	-	-	-	4,876,949	-	
Property Other	0700 0800,0900	-	-	-	85,000	-	-
Total Enterprise Operations	0000,0900	140,000	-		100,000	-	-
Education for Adults - Program 3400		140,000	-	-	10,064,593	-	
Salaries	0100						
	0200	_	_	-	-	-	
Employee Benefits Purchased Services		-	-	-	-	-	
Supplies and Materials	0300,0400,0500	-	-	-	-	-	
		-	-	-	-	-	,
Property Other	0700 0800,0900	222 665	-	-	-	-	,
Total Education for Adults Services	0800,0900	232,665	-	-	-	-	
Total Supporting Services		232,665 114,948,085	2 052 720	608,404	40.004.503	6,002,886	
Property - Program 4000		114,946,065	3,853,720	000,404	10,064,593	0,002,886	
Salaries	0100						
		_	_	-	-	-	
Employee Benefits Purchased Services	0200 0300,0400,0500	-	_	-	- [
		-	_	-	- [
Supplies and Materials	0600	-	-	-	-	-	
Property	0700 0800.0900	· -	-	-	-	-	
Other Total Property	0000,0900	-	-				
Total Property Other Uses - Program 5000s - including Transfers Out and/or			-	-	-	-	
Allocations Out as an expenditure							
					_	_	
Salaries	0100	-	- 1	-			
Salaries Employee Benefits	0100 0200		-			-	
		-	- - -	-	-	-	
Employee Benefits	0200	- - -	-	-	-	-	
Employee Benefits Purchased Services	0200 0300,0400,0500	- - - -	-		-	-	
Employee Benefits Purchased Services Supplies and Materials	0200 0300,0400,0500 0600	- - - - -	-	-		- - -	
Employee Benefits Purchased Services Supplies and Materials Property Other	0200 0300,0400,0500 0600 0700	- - - - -					
Employee Benefits Purchased Services Supplies and Materials Property Other Total Other Uses	0200 0300,0400,0500 0600 0700	284 693 706	3,853 720	1.788 454	- 10,064 593	- 11.485 514	12 621 111
Employee Benefits Purchased Services Supplies and Materials Property Other Total Other Uses TOTAL EXPENDITURES	0200 0300,0400,0500 0600 0700	- - - - 284,693,796	3,853,720	1,788,454	10,064,593	- - - - 11,485,514	12,621,111
Employee Benefits Purchased Services Supplies and Materials Property Other Total Other Uses TOTAL EXPENDITURES RESERVES	0200 0300,0400,0500 0600 0700 0800,0900					- - - - - 11,485,514	12,621,118
Employee Benefits Purchased Services Supplies and Materials Property Other Total Other Uses TOTAL EXPENDITURES RESERVES Reserved Fund Balance	0200 0300,0400,0500 0600 0700 0800,0900	94,837,515	3,853,720 3,886,397	1,788,454 421,930	10,064,593	- - - - 11,485,514	12,621,111
Employee Benefits Purchased Services Supplies and Materials Property Other Total Other Uses TOTAL EXPENDITURES RESERVES Reserved Fund Balance Reserve for TABOR 3% - Program 9310	0200 0300,0400,0500 0600 0700 0800,0900	94,837,515 9,880,000	3,886,397	421,930 -	2,241,835	11,485,514	12,621,111
Employee Benefits Purchased Services Supplies and Materials Property Other Total Other Uses TOTAL EXPENDITURES RESERVES Reserved Fund Balance Reserve for TABOR 3% - Program 9310 TOTAL RESERVES	0200 0300,0400,0500 0600 0700 0800,0900	94,837,515 9,880,000 104,717,515	3,886,397 - 3,886,397	421,930 - 421,930	2,241,835 - 2,241,835		12,621,111
Employee Benefits Purchased Services Supplies and Materials Property Other Total Other Uses TOTAL EXPENDITURES RESERVES Reserved Fund Balance Reserve for TABOR 3% - Program 9310	0200 0300,0400,0500 0600 0700 0800,0900	94,837,515 9,880,000	3,886,397	421,930 -	2,241,835	11,485,514 - - - - - - - - - - - - - - -	12,621,111 12,621,111



27	29	31	41	43	65	72	74	
							Student	,
Community Education	Fair Contributions	Bond Redemption	Building Fund	Capital Reserve	Self Insurance	Student Scholarship	Activities Agency Fund	TOTAL
-	-	-	-	-	-	-	-	11,186,296
-	-	-	-	-	-	-	-	4,189,048
-	-	-	-	-	-	-	-	4,248,114
-	-	-	-	-	-	-	-	6,943,800
	-		-		-		-	43,000 116,020
-	-		-	-	-	-	-	26,726,278
-	-	-	-	-	-	-	-	5,973,382
-	-	-	-	-	-	-	-	2,440,747
	-		-					570,500 1,233,000
_	-	_	_		-	_		-
-	-	-	-	-	-	-	-	21,718
-	-			-	-	-	-	10,239,347
-	-	-	-	-	186,000	-	-	6,529,937
-	-		-	-	53,000 19,276,000	-	-	2,087,416 22,644,829
	_		_		5,000		_	8,694,627
-	-	-	-	-	739,000	-	-	755,000
-	-	-	-	-		-	-	938,870
-	-	-	-	-	20,259,000	-	-	41,650,679
-	-	-	-	-	•	-	-	3,498,305
	-		-					1,364,339 280,000
-	-	-	-		-	-	-	4,876,949
-	-	-	-	-	-	-	-	85,000
-			-				-	100,000
-	-	-	-	-	-	-	-	10,204,593
	_		_				_	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-		-	-		232,665
-	-	-	-	-	20,259,000	-	-	232,665 155,736,688
					20,200,000			100,100,000
-	-	-	610,000	-	-	-	-	610,000
-	-	-	185,000	-	-	-	-	185,000
-	500,000	-	8,000,000	-	-	-	-	8,500,000
-	7,608,737	-	70,490,247	9,500,000	-	-	-	- 87,598,984
-	- 1,000,737		5,000					5,000
-	8,108,737	-	79,290,247	9,500,000	-	-	-	96,898,984
_	_		-		_			
-	-	-	-	-	-	-	-	-
-	-	15,000	-	-	-	-	-	15,000
-	-	-	-	-	-	-	-	-
-	-	49,766,264	-	-	-	-	-	49,766,264
-	_	49,781,264	-		-	-		49,781,264
6,793,000	8,108,737	49,781,264	79,290,247	9,500,000	20,259,000	39,000	-	498,278,440
3,280,813	-	69,125,908	-	4,121,275	3,545,950	225,512	-	181,687,135
2 200 062	-	60 435 000	-	4 404 075	2 545 050	00F F40	-	9,880,000
3,280,813 10,073,813	8,108,737	69,125,908 118,907,172	79,290,247	4,121,275 13,621,275	3,545,950 23,804,950	225,512 264,512	-	191,567,135 689,845,575
10,013,013	0,100,737	110,307,172	13,230,241	10,021,273	20,004,000	204,312		000,040,070
		_						

