



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

**Boulder, Broomfield, Larimer, and Weld Counties**

# **SUPERINTENDENT'S ADOPTED BUDGET**

**2014 Fiscal Year  
July 1, 2013 – June 30, 2014**

May 22, 2013 (Introduction)  
June 12, 2013 (Public Hearing)  
June 26, 2013 (Adoption)

*“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.”*

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# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

## SUPERINTENDENT'S ADOPTED BUDGET FISCAL YEAR ENDING JUNE 30, 2014

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DATE: May 22, 2013

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

This St. Vrain Valley School District General Fund proposed budget, together with the budgets for other funds, for Fiscal Year 2014, is the current expenditure plan for all funds generated through local, state and federal sources during the 2014 fiscal year, commencing July 1, 2013, and extending through June 30, 2014. 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 successfully completed. Therefore, the accompanying General Fund proposed budget has been prepared showing the adjustments to compensation as agreed to with the SVVEA.

The General Fund budget appropriation for 2013-14 is proposed to be \$241,300,305, which includes planned expenditures of \$225,051,720 plus appropriated reserves of \$16,248,585.

The following summary provides the budgeted expenditures by fund, and the total budget, including the 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.

	Budgeted Expenditures	Appropriated Reserves	Total Expenditures and Reserves
<b>Operating Funds</b>			
General Fund . . . . .	\$ 225,051,720	\$ 16,248,585	\$ 241,300,305
Capital Reserve Capital Projects Fund . . . . .	4,883,000	-	4,883,000
Fair Contributions for Public School Sites Fund . . . . .	760,000	4,407,558	5,167,558
Nutrition Services Fund . . . . .	8,838,909	-	8,838,909
Governmental Designated Purpose Grant Fund . . . . .	14,460,000	-	14,460,000
Risk Management Fund . . . . .	2,428,000	49,245	2,477,245
Special Activities Fund . . . . .	6,307,000	3,931,515	10,238,515
Student Activity Fund . . . . .	175,000	146,316	321,316
Self Insurance Fund . . . . .	12,283,077	-	12,283,077
Sub-Total - General Student Population . . . . .	275,186,706	25,783,219	299,969,925
Colorado Preschool Program Fund . . . . .	993,000	100,316	1,093,316
Community Education Fund . . . . .	4,755,000	507,000	5,262,000
<b>Sub-Total - Operating Funds</b> . . . . .	<b>280,934,706</b>	<b>25,390,535</b>	<b>306,325,241</b>
<b>Other Funds</b>			
Bond Redemption Fund . . . . .	33,875,067	-	33,875,067
Building Fund . . . . .	400,000	37,279,879	37,679,879
Student Scholarship Fund . . . . .	50,200	24,800	75,000
<b>Total Budget</b>	<b>\$ 315,259,973</b>	<b>\$ 62,695,214</b>	<b>\$ 377,955,187</b>

The 2014 fiscal year budgets of the St. Vrain Valley School District will provide instructional and support services for a student body membership of over 28,500 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 any who are interested in helping provide the best education we can for the children.

Respectfully,

A handwritten signature in cursive script that reads "Don Haddad". The signature is written in black ink and is positioned to the right of the word "Respectfully,".

Don Haddad, Ed.D.  
Superintendent of Schools

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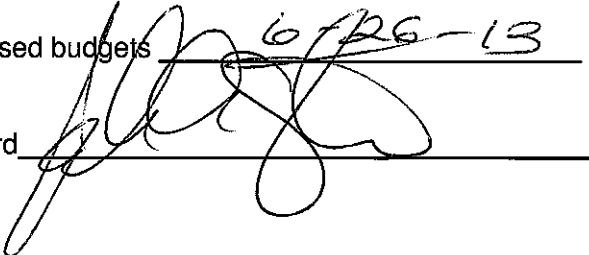


APPROPRIATION RESOLUTION

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, 2013, and extending through June 30, 2014, and amends the budgets related thereto.

General Fund .....	\$ 241,300,305
Bond Redemption Fund .....	33,875,067
Building Fund .....	37,679,879
Capital Reserve Capital Projects Fund .....	4,883,000
Colorado Preschool Program Fund .....	1,093,316
Community Education Fund .....	5,262,000
Fair Contributions for Public School Sites Fund .....	5,167,558
Governmental Designated Purpose Grant Fund .....	14,460,000
Nutrition Services Fund .....	8,838,909
Risk Management Fund .....	2,477,245
Special Activities Fund .....	10,238,515
Student Activity Fund .....	321,316
Student Scholarship Fund .....	75,000
Self Insurance Fund .....	<u>12,283,077</u>
 TOTAL .....	 <u>\$ 377,955,187</u>

Date of the adoption of the proposed budgets 6/26-13

Signature – President of the Board 

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## Strategic Priorities

1. Continue to strengthen District finances.
2. Align standards, curriculum and assessments.
3. Create a portfolio of 21st Century focus schools. Expand course offerings to meet the needs of all students.
4. Success for all students.
5. Strengthen District-wide technology services.
6. School safety.
7. Strengthen communications and collaboration.
8. Improve Board effectiveness.

# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

## 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 self-balancing 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 fund), 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. Moneys 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. Moneys 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, and the payment of related administration expenses.

Special Revenue *Governmental Designated Purpose Grants Fund* – This fund accounts for the restricted state and federal grants. This includes, but is not limited to, the NCLB Consolidated Grants, IDEA grants, and ARRA grants.

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 Fund – 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 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 equipment purchases where the estimated unit cost is in excess of \$1,000.

The other “non-major” governmental funds of the District are Special Revenue Funds (other than the Governmental Designated Purpose Grants Fund) – These funds account for revenues derived from earmarked revenue sources, charges for supporting educational services, and tuition. The “non-major” Special Revenue Funds consist of the *Community Education Fund*, *Fair Contributions Fund*, and *Special Activities 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. Enterprise Funds may be used to account for any activity for which a fee is charged to external users for goods or services. The District’s only enterprise fund is the *Nutrition Services Fund* – This fund accounts for the financial transactions related to the nutrition service operations of the District. The District’s only internal service fund is the *Self Insurance Fund* which accounts for the financial transactions related to the MetLife dental and Cigna healthcare 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 is the *Student Activity Fund*.

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# **Section A**

## **GENERAL FUND**

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## **ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**

### **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 \$225,051,720. The total budgeted expenditures in the General Fund are \$230,377,305. Therefore, \$5,325,585 of General Fund fund balance is proposed to be spent down during Fiscal Year 2014. In addition, reserved fund balance of \$10,923,000 is also appropriated in the General Fund. The appropriated reserves include \$4,340,000 for contingency reserve as required by Board policy, and \$6,583,000 of TABOR reserves. The total General Fund budget appropriation for the year ending June 30, 2014 is \$241,300,305.

# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

## GENERAL FUND BUDGET DEVELOPMENT ASSUMPTIONS

1. 2014 Fiscal Year Budget  
This adopted budget for the school year July 1, 2013 - June 30, 2014 (FY14) is presented based on the Colorado Public Schools Finance Act of 1994, as amended.
2. Pupil Membership  
The adopted budget is based upon a projected student headcount of 28,904 as of October 1, 2013.
3. Funded Pupil Count  
As described above, membership count is the actual number of students attending SVVSD. Funded pupil count (FPC) is based on whether those students attend class full time or half time (e.g., kindergarten students for FY14 count as 1 student but 0.58 funded pupil count). The FPC for the budget is 27,500.5, an increase of 292.7 (1.08%) above FY13.
4. Instructional Capital Outlay, Supplies and Textbooks  
District policy requires the budget to include \$189 per student for instructional capital outlay, supplies, field trips, and library books. The required instructional supplies and material budget is \$4,577,522. This is based on 24,200 pupil FPC (net of charter school FPC).
5. Capital Reserve/Risk Management  
District policy requires direct allocation of funding to the Capital Reserve Fund and Risk Management Fund in the amount of \$300 per student for FY14. A total of \$7,265,000 is included in FY14. This includes \$2,393,000 to the Risk Management Fund and \$4,873,000 to the Capital Reserve Fund.
6. State Equalization Program  
Based on current appropriation from the State of Colorado, the District is forecasting \$6,506.21 per pupil FPC as per pupil revenue (PPR) for FY14. PPR was \$6,336.01 for FY13.
7. Mill Levy Override  
The voters of the District passed a mill levy override (MLO) in November 2008 and another MLO in 2012 which are providing additional funds for a variety of items as defined within the ballot question. As required, accounting for the MLO funds is incorporated within the General Fund totals. Additional details regarding planned expenditures are included on page A-15.



# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

## GENERAL FUND BUDGET DEVELOPMENT ASSUMPTIONS (continued)

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 four 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 projected student FPC for the charter schools for FY14 is 3,280.85, an increase of 233.7 over FY13, resulting in a total projected budget of \$24,617,911 as follows:

	FPC	PPR	MLO
Aspen Ridge	233.82	\$ 1,549,909	\$ 99,210
Carbon Valley	314.27	2,069,416	401,269
Flagstaff Academy	824.92	5,447,514	783,482
Imagine @ Firestone	644.78	4,240,924	646,374
St. Vrain Montessori	189.85	1,257,924	130,546
Twin Peaks	1,073.21	7,037,193	954,150
	<u>3,280.85</u>	<u>\$21,602,880</u>	<u>\$3,015,031</u>

9. Contingency Reserve

For FY14, the 2.0% contingency reserve is contained in the combined budgets of the General Fund and Risk Management 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 not being allowed to carry over unexpended budgets into FY14 from FY13.

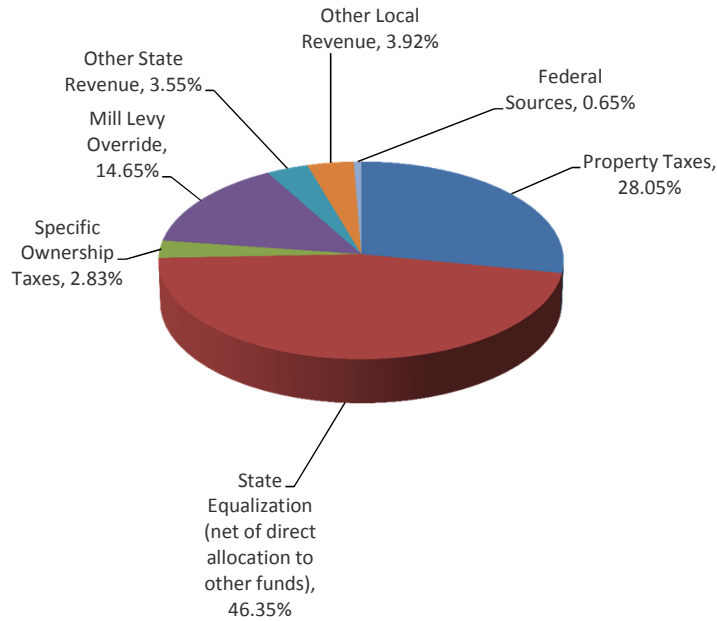
12. Salaries and Benefits

For FY14 salaries expense includes a 1.7% base pay increase (experience steps have been provided), and funding for education advancement on the pay table. 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 2012 - 2014**

Sources of Revenues	Actual 6/30/12	Adopted Budget 6/30/13	Amended Budget 6/30/13	Projected Actual 6/30/13	Adopted Budget 6/30/14
Local Sources	\$ 92,269,379	\$ 92,348,699	\$ 107,664,827	\$ 107,493,664	\$ 111,286,938
State Sources	111,483,004	111,289,107	115,786,898	115,942,662	120,568,659
Federal Sources	1,929,664	1,791,409	1,762,319	1,629,108	1,455,123
<b>Revenues Before Allocation</b>	<b>205,682,047</b>	<b>205,429,215</b>	<b>225,214,044</b>	<b>225,065,434</b>	<b>233,310,720</b>
Allocation to:					
Capital Reserve Fund	(2,655,000)	(2,742,000)	(2,742,000)	(2,742,000)	(4,873,000)
Risk Management Fund	(305,000)	(305,000)	(539,000)	(539,000)	(2,393,000)
Colorado Preschool Program	(894,012)	(906,000)	(965,000)	(965,000)	(993,000)
Fiscal Emergency Reserve	-	-	-	-	-
<b>Total General Fund Revenues</b>	<b>201,828,035</b>	<b>201,476,215</b>	<b>220,968,044</b>	<b>220,819,434</b>	<b>225,051,720</b>
Expenditures	196,604,621	207,232,808	211,867,094	211,867,094	230,377,305
Transfers	-	-	3,571,000	3,477,887	-
<b>Total Expenditures &amp; Transfers</b>	<b>196,604,621</b>	<b>207,232,808</b>	<b>215,438,094</b>	<b>215,344,981</b>	<b>230,377,305</b>
<b>Excess of Revenues Over Expenditures &amp; Transfers</b>	<b>\$ 5,223,414</b>	<b>\$ (5,756,593)</b>	<b>\$ 5,529,950</b>	<b>\$ 5,474,453</b>	<b>\$ (5,325,585)</b>

**GENERAL FUND REVENUE SOURCES  
Fiscal Year Ending 6/30/14**



Summary of General Fund Revenue	Adopted Budget FY14	%
Property Taxes	\$ 63,137,541	28.05%
State Equalization (net of direct allocation to other funds)	104,306,976	46.35%
Specific Ownership Taxes	6,362,000	2.83%
Mill Levy Override	32,962,000	14.65%
Other State Revenue	8,002,683	3.55%
Other Local Revenue	8,825,397	3.92%
<u>Federal Sources</u>	<u>1,455,123</u>	<u>0.65%</u>
<b>Total</b>	<b>\$ 225,051,720</b>	<b>100.00%</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**GENERAL FUND**  
**SUMMARY OF REVENUES BY SOURCE AND**  
**EXPENDITURES BY ACTIVITY**  
**FISCAL YEARS ENDED 2012 - 2014**

	Actual 6/30/12	Adopted Budget 6/30/13	Amended Budget 6/30/13	Projected Actual 6/30/13	Adopted Budget 6/30/14
<b>Revenues</b>					
Local Sources	\$ 92,269,379	\$ 92,348,699	\$ 107,664,827	\$ 107,493,664	\$ 111,286,938
State Sources	111,483,004	111,289,107	115,786,898	115,942,662	120,568,659
Federal Sources	1,929,664	1,791,409	1,762,319	1,629,108	1,455,123
Revenue Allocation:					
Capital Reserve Fund	(2,655,000)	(2,742,000)	(2,742,000)	(2,742,000)	(4,873,000)
Risk Management Fund	(305,000)	(305,000)	(539,000)	(539,000)	(2,393,000)
Colorado Preschool Program Fund	(894,012)	(906,000)	(965,000)	(965,000)	(993,000)
Fiscal Emergency Reserve	-	-	-	-	-
<b>Total Revenues</b>	<b>201,828,035</b>	<b>201,476,215</b>	<b>220,968,044</b>	<b>220,819,434</b>	<b>225,051,720</b>
Designated and Reserved Fund Balance	-	2,023,000	-	-	-
<b>Total Funds Available</b>	<b>201,828,035</b>	<b>203,499,215</b>	<b>220,968,044</b>	<b>220,819,434</b>	<b>225,051,720</b>
<b>Expenditures</b>					
<b>Instruction</b>					
<b>Direct Instruction</b>					
Preschool Education	2,698,998	2,813,237	3,877,648	3,877,648	1,733,318
Elementary Education	37,754,566	38,715,818	39,084,189	39,084,189	43,940,510
Middle School Education	16,104,986	16,556,910	16,919,018	16,919,018	21,412,530
High School Education	25,187,629	26,431,424	26,636,807	26,636,807	29,026,531
Other Regular Education	11,845,670	13,779,477	13,872,429	13,872,429	12,621,848
Special Programs	13,750,681	15,155,425	15,019,975	15,019,975	15,469,044
<b>Subtotal-Direct Instruction</b>	<b>107,342,530</b>	<b>113,452,291</b>	<b>115,410,066</b>	<b>115,410,066</b>	<b>124,203,781</b>
<b>Indirect Instruction</b>					
Pupil Support Services	10,531,601	10,710,768	10,712,554	10,712,554	11,503,495
Instructional Staff Services	5,908,931	6,968,487	7,004,377	7,004,377	8,998,925
School Administration	14,845,099	14,917,950	15,857,859	15,857,859	16,886,104
<b>Subtotal-Indirect Instruction</b>	<b>31,285,631</b>	<b>32,597,205</b>	<b>33,574,790</b>	<b>33,574,790</b>	<b>37,388,524</b>
<b>Total Instruction</b>	<b>138,628,161</b>	<b>146,049,496</b>	<b>148,984,856</b>	<b>148,984,856</b>	<b>161,592,305</b>
<b>Other Expenditures</b>					
General Administration	1,787,263	2,165,334	2,287,541	2,287,541	1,977,431
Fiscal Services	2,336,323	2,641,095	2,886,095	2,886,095	2,634,862
Operations/Maintenance/Custodial	17,832,641	19,550,848	19,980,846	19,980,846	21,388,707
Pupil Transportation	6,282,884	5,873,165	5,873,165	5,873,165	6,106,546
Central Services	9,418,589	10,260,391	9,379,025	9,379,025	11,935,543
Community Services	456,528	208,644	241,644	241,644	124,000
Charter Schools	19,029,260	20,483,835	22,233,922	22,233,922	24,617,911
<b>Total Other Expenditures</b>	<b>57,143,488</b>	<b>61,183,312</b>	<b>62,882,238</b>	<b>62,882,238</b>	<b>68,785,000</b>
<b>Total Expenditures</b>	<b>195,771,649</b>	<b>207,232,808</b>	<b>211,867,094</b>	<b>211,867,094</b>	<b>230,377,305</b>
Transfers to Other Funds	-	-	3,571,000	3,477,887	-
<b>Total Expenditures and Transfers</b>	<b>195,771,649</b>	<b>207,232,808</b>	<b>215,438,094</b>	<b>215,344,981</b>	<b>230,377,305</b>
Prior Year Obligations	832,972	2,023,000	-	-	-
<b>Total Expenditures, Transfers and Prior Year Obligations</b>	<b>196,604,621</b>	<b>209,255,808</b>	<b>215,438,094</b>	<b>215,344,981</b>	<b>230,377,305</b>
<b>Net Change in Fund Balance</b>	<b>5,223,414</b>	<b>(5,756,593)</b>	<b>5,529,950</b>	<b>5,474,453</b>	<b>(5,325,585)</b>
Beginning Fund Balance	39,319,762	43,161,150	44,543,176	44,543,176	50,017,629
Less Appropriated Fund Balance	-	(2,023,000)	-	-	-
<b>Ending Fund Balance</b>	<b>44,543,176</b>	<b>35,381,557</b>	<b>50,073,126</b>	<b>50,017,629</b>	<b>44,692,044</b>
Nonspendable - Deposits, Inventories, & Prepaids	436,926	-	-	-	-
Restricted for TABOR	6,603,322	5,971,000	6,252,000	6,356,013	6,583,000
Restricted for Dental Trust	92,193	-	-	-	-
Committed for Contingencies	4,402,215	3,934,000	4,092,000	4,237,342	4,340,000
Committed for BOE allocations	3,047,000	-	-	-	-
Assigned for Subsequent Year Expenditures	7,962,476	-	-	-	-
Assigned for Multi-Year Contracts	-	-	-	-	-
Assigned for Budget Rollover	-	-	-	-	-
Assigned for Mill Levy Override	16,589,415	17,725,000	17,725,000	27,670,707	27,370,707
<b>Unassigned Fund Balance</b>	<b>\$ 5,409,629</b>	<b>\$ 7,751,557</b>	<b>\$ 22,004,126</b>	<b>\$ 11,753,567</b>	<b>\$ 6,398,337</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**GENERAL FUND**  
**SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY OBJECT**  
**FISCAL YEARS ENDED 2012 - 2014**

	Actual 6/30/12	Adopted Budget 6/30/13	Amended Budget 6/30/13	Projected Actual 6/30/13	Adopted Budget 6/30/14
<b>Revenues</b>					
Local Sources					
Property taxes	\$ 58,778,979	\$ 59,688,058	\$ 60,902,523	\$ 60,902,523	\$ 63,137,541
Specific ownership taxes	5,920,333	6,132,310	6,132,310	5,392,499	6,362,000
Mill levy override	17,108,522	17,118,000	32,635,663	32,635,663	32,962,000
Investment income	206,387	218,560	218,560	249,827	291,552
Charges for services	4,925,520	4,779,771	5,702,771	5,570,696	6,459,779
Miscellaneous	5,329,638	4,412,000	2,073,000	2,742,456	2,074,066
<b>Total local revenues</b>	<b>92,269,379</b>	<b>92,348,699</b>	<b>107,664,827</b>	<b>107,493,664</b>	<b>111,286,938</b>
State Sources					
Equalization	103,622,720	104,637,457	107,939,979	107,939,979	112,565,976
Special education	3,743,482	3,431,000	3,942,370	4,115,277	4,115,277
Vocational education	949,650	949,650	949,650	949,650	949,650
Transportation	1,569,389	1,540,000	1,549,589	1,549,589	1,549,589
Gifted and talented	249,736	249,000	259,310	259,310	259,310
English Language Proficiency Act	467,231	482,000	346,000	328,857	328,857
BEST Grant	880,796	-	800,000	800,000	800,000
<b>Total state revenues</b>	<b>111,483,004</b>	<b>111,289,107</b>	<b>115,786,898</b>	<b>115,942,662</b>	<b>120,568,659</b>
Federal Sources					
Adult education	170,710	167,000	153,514	153,514	-
Build America Bond Rebates	1,522,409	1,522,409	1,522,409	1,389,198	1,367,123
Migrant grant pass through BOCES	74,159	102,000	86,396	86,396	88,000
Ed Jobs and SFSF Grants	162,386	-	-	-	-
<b>Total federal revenues</b>	<b>1,929,664</b>	<b>1,791,409</b>	<b>1,762,319</b>	<b>1,629,108</b>	<b>1,455,123</b>
Revenue Allocation:					
Capital Reserve Fund	(2,655,000)	(2,742,000)	(2,742,000)	(2,742,000)	(4,873,000)
Risk Management Fund	(305,000)	(305,000)	(539,000)	(539,000)	(2,393,000)
Colorado Preschool Program Fund	(894,012)	(906,000)	(965,000)	(965,000)	(993,000)
Fiscal Emergency Reserve	-	-	-	-	-
<b>Total Revenues</b>	<b>201,828,035</b>	<b>201,476,215</b>	<b>220,968,044</b>	<b>220,819,434</b>	<b>225,051,720</b>
Designated and Reserved Fund Balance		2,023,000			-
<b>Total Funds Available</b>	<b>201,828,035</b>	<b>203,499,215</b>	<b>220,968,044</b>	<b>220,819,434</b>	<b>225,051,720</b>
<b>Expenditures</b>					
Salaries	120,129,641	123,551,918	124,366,834	124,366,834	134,791,423
Benefits	32,246,679	34,632,356	34,613,647	34,613,647	38,609,980
Purchased services	10,137,105	12,655,400	12,066,098	12,066,098	11,330,697
Supplies and materials	10,903,536	13,844,163	15,951,403	15,951,403	19,963,324
Other	726,722	899,310	962,805	962,805	780,961
Charter schools	19,029,260	20,483,835	22,233,922	22,233,922	24,617,911
Capital outlay	2,598,706	1,165,826	1,672,385	1,672,385	283,009
<b>Total Expenditures</b>	<b>195,771,649</b>	<b>207,232,808</b>	<b>211,867,094</b>	<b>211,867,094</b>	<b>230,377,305</b>
Transfers to (from) Other Funds	-	-	3,571,000	3,477,887	-
<b>Total Expenditures and Transfers</b>	<b>195,771,649</b>	<b>207,232,808</b>	<b>215,438,094</b>	<b>215,344,981</b>	<b>230,377,305</b>
Prior Year Obligations	832,972	2,023,000	-	-	-
<b>Total Expenditures, Transfers and Prior</b>	<b>196,604,621</b>	<b>209,255,808</b>	<b>215,438,094</b>	<b>215,344,981</b>	<b>230,377,305</b>
<b>Net Change in Fund Balance</b>	<b>5,223,414</b>	<b>(5,756,593)</b>	<b>5,529,950</b>	<b>5,474,453</b>	<b>(5,325,585)</b>
Beginning Fund Balance	39,319,762	43,161,150	44,543,176	44,543,176	50,017,629
Less Appropriated Fund Balance		(2,023,000)			-
<b>Ending Fund Balance</b>	<b>44,543,176</b>	<b>35,381,557</b>	<b>50,073,126</b>	<b>50,017,629</b>	<b>44,692,044</b>
Nonspendable - Deposits, Inventories, & Prepays					
Restricted for TABOR	6,603,322	5,971,000	6,252,000	6,356,013	6,583,000
Restricted for Dental Trust	92,193	-	-	-	-
Committed for Contingencies	4,402,215	3,934,000	4,092,000	4,237,342	4,340,000
Committed for BOE allocations	3,047,000	-	-	-	-
Assigned for Subsequent Year Expenditures	7,962,476	-	-	-	-
Assigned for Multi-Year Contracts	-	-	-	-	-
Assigned for Budget Rollover	-	-	-	-	-
Assigned for Mill Levy Override	16,589,415	17,725,000	17,725,000	27,670,707	27,370,707
<b>Unassigned Fund Balance</b>	<b>\$ 5,409,629</b>	<b>\$ 7,751,557</b>	<b>\$ 22,004,126</b>	<b>\$ 11,753,567</b>	<b>\$ 6,398,337</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**SCHEDULE OF GENERAL FUND REVENUES**  
**FROM LOCAL, STATE, AND FEDERAL SOURCES**  
**FISCAL YEARS ENDED 2012 - 2014**

	Actual 6/30/12	Adopted Budget 6/30/13	Amended Budget 6/30/13	Projected Actual 6/30/13	Adopted Budget 6/30/14
<b>Local Sources</b>					
Property Taxes	\$ 58,778,979	\$ 59,688,058	\$ 60,902,523	\$ 60,902,523	\$ 63,137,541
Specific Ownership Taxes	5,920,333	6,132,310	6,132,310	5,392,499	6,362,000
Mill Levy Override	17,108,522	17,118,000	32,635,663	32,635,663	32,962,000
<b>Subtotal Taxes</b>	<b>81,807,834</b>	<b>82,938,368</b>	<b>99,670,496</b>	<b>98,930,685</b>	<b>102,461,541</b>
<b>Other Local</b>					
Investment Income	206,387	218,560	218,560	249,827	291,552
Charges for Service	4,925,520	3,704,000	4,627,000	4,494,925	5,254,338
Rental of Facilities	453,917	187,000	187,000	198,525	453,917
Indirect Cost Revenue	572,400	525,000	636,000	636,000	636,000
Services to Charter Schools	1,130,486	1,075,771	1,075,771	1,075,771	1,205,441
Other Local	3,172,835	3,700,000	1,250,000	1,907,931	984,149
<b>Subtotal Other Local</b>	<b>10,461,545</b>	<b>9,410,331</b>	<b>7,994,331</b>	<b>8,562,979</b>	<b>8,825,397</b>
<b>Total Local Sources</b>	<b>92,269,379</b>	<b>92,348,699</b>	<b>107,664,827</b>	<b>107,493,664</b>	<b>111,286,938</b>
<b>Percent Change</b>		<b>0.09%</b>	<b>16.69%</b>	<b>16.50%</b>	<b>3.53%</b>
<b>State Sources</b>					
State Equalization Aid	103,622,720	104,637,457	107,939,979	107,939,979	112,565,976
Special Education	3,743,482	3,431,000	3,942,370	4,115,277	4,115,277
Vocational Education	949,650	949,650	949,650	949,650	949,650
Transportation	1,569,389	1,540,000	1,549,589	1,549,589	1,549,589
Gifted and Talented	249,736	249,000	259,310	259,310	259,310
English Language Proficiency Act	467,231	482,000	346,000	328,857	328,857
BEST Grant	880,796	-	800,000	800,000	800,000
Other State	-	-	-	-	-
<b>Total State Sources</b>	<b>111,483,004</b>	<b>111,289,107</b>	<b>115,786,898</b>	<b>115,942,662</b>	<b>120,568,659</b>
<b>Percent Change</b>		<b>-0.17%</b>	<b>3.86%</b>	<b>4.00%</b>	<b>3.99%</b>
<b>Federal Sources</b>					
Adult Education	170,710	167,000	153,514	153,514	-
Build America Bond Rebates	1,522,409	1,522,409	1,522,409	1,389,198	1,367,123
Migrant Grant Pass Through BOCES	74,159	102,000	86,396	86,396	88,000
Ed Jobs and SFSF Grants	162,386	-	-	-	-
<b>Total Federal Sources</b>	<b>1,929,664</b>	<b>1,791,409</b>	<b>1,762,319</b>	<b>1,629,108</b>	<b>1,455,123</b>
<b>Percent Change</b>		<b>-7.16%</b>	<b>-8.67%</b>	<b>-15.58%</b>	<b>-10.68%</b>
<b>Total Revenue Before Allocation for Capital Reserve, Risk Management and Colorado Preschool Program</b>	<b>\$ 205,682,047</b>	<b>\$ 205,429,215</b>	<b>\$ 225,214,044</b>	<b>\$ 225,065,434</b>	<b>\$ 233,310,720</b>
<b>Percent Change</b>		<b>-0.12%</b>	<b>9.50%</b>	<b>9.42%</b>	<b>3.66%</b>

\* Adopted, Amended, and Projected Actual percentages are in comparison to prior year actuals.  
Proposed percentages are in comparison to current year Projected Actual.

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**GENERAL FUND ADOPTED BUDGET**  
**EXPENDITURES BY ACTIVITY AND OBJECT**  
**FISCAL YEAR ENDING JUNE 30, 2014**

Item	Salaries	Employee Benefits	Purchased Services
<b>Regular Instruction</b>			
Preschool	\$ 394,531	\$ 102,016	\$ 10,000
Elementary School	32,702,796	9,872,720	-
Middle School	16,410,864	4,899,801	-
High School	19,789,465	5,906,223	835,195
Gifted and Talented	42,000	6,525	500
Integrated Education	3,480,390	437,664	510,350
General Instructional Media	1,894,845	565,992	-
Activities and Athletics	2,057,098	475,534	139,000
Other Regular Instruction	762,450	215,577	39,000
<b>Regular Instruction Total</b>	<b>77,534,439</b>	<b>22,482,052</b>	<b>1,534,045</b>
<b>Special Education</b>			
General	9,392,331	2,785,019	918,475
Hearing and Vision	-	-	-
Speech Language	1,724,410	515,081	-
Emotional Disabilities	-	-	-
Physical Disabilities	81,001	-	-
<b>Special Programs Total</b>	<b>11,197,742</b>	<b>3,300,100</b>	<b>918,475</b>
<b>Grand Total Direct Instruction</b>	<b>88,732,181</b>	<b>25,782,152</b>	<b>2,452,520</b>
<b>Support Services</b>			
<b>Pupils</b>			
Attendance and Social Work Services	2,801,995	836,836	207,000
Guidance	3,688,424	1,100,484	21,350
Health	1,619,213	484,434	-
Psychological Services	120,403	35,965	-
Audiology	103,762	30,994	-
Other	351,005	-	500
<b>Pupils Total</b>	<b>8,684,802</b>	<b>2,488,713</b>	<b>228,850</b>
<b>Instructional Staff</b>			
Curriculum Development	2,199,873	649,584	607,630
Instructional Staff Training	2,460,014	117,087	264,340
Other Instructional Staff Services	952,356	279,950	39,608
Educational Media	399,708	116,679	5,000
<b>Instructional Staff Total</b>	<b>6,011,951</b>	<b>1,163,300</b>	<b>916,578</b>
<b>School Administration</b>			
Office of the Principal	12,538,296	3,658,192	30,251
<b>Grand Total Classroom Support</b>	<b>\$ 27,235,049</b>	<b>\$ 7,310,205</b>	<b>\$ 1,175,679</b>

Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
\$ 1,226,771	\$ -	\$ -	\$ -	\$ 1,733,318
1,355,379	9,615	-	-	43,940,510
91,365	10,500	-	-	21,412,530
2,149,148	322,500	-	24,000	29,026,531
19,000	5,000	-	-	73,025
1,410,782	37,450	-	1,672	5,878,308
169,369	5,060	-	-	2,635,266
23,400	6,190	-	-	2,701,222
297,000	20,000	-	-	1,334,027
<b>6,742,214</b>	<b>416,315</b>	<b>-</b>	<b>25,672</b>	<b>108,734,737</b>
47,727	5,000	-	-	13,148,552
-	-	-	-	-
-	-	-	-	2,239,491
-	-	-	-	-
-	-	-	-	81,001
<b>47,727</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>15,469,044</b>
<b>6,789,941</b>	<b>421,315</b>	<b>-</b>	<b>25,672</b>	<b>124,203,781</b>
29,031	5,000	-	-	3,879,862
14,452	25,000	-	-	4,849,710
7,405	-	-	-	2,111,052
-	-	-	-	156,368
-	-	-	-	134,756
19,773	469	-	-	371,747
<b>70,661</b>	<b>30,469</b>	<b>-</b>	<b>-</b>	<b>11,503,495</b>
253,337	13,477	-	-	3,723,901
540,769	52,100	-	-	3,434,310
10,000	10,303	-	-	1,292,217
27,110	-	-	-	548,497
<b>831,216</b>	<b>75,880</b>	<b>-</b>	<b>-</b>	<b>8,998,925</b>
<b>614,468</b>	<b>43,897</b>	<b>-</b>	<b>1,000</b>	<b>16,886,104</b>
<b>\$ 1,516,345</b>	<b>\$ 150,246</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 37,388,524</b>

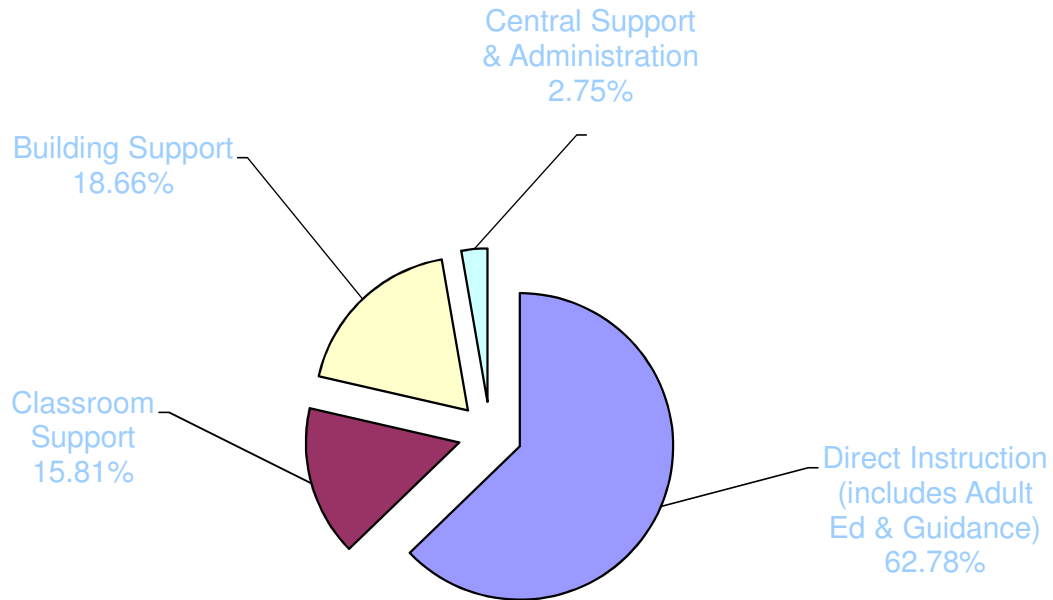
**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**GENERAL FUND ADOPTED BUDGET**  
**EXPENDITURES BY ACTIVITY AND OBJECT**  
**FISCAL YEAR ENDING JUNE 30, 2014**

Item	Salaries	Employee Benefits	Purchased Services
<b>General Administration</b>			
Board of Education and Executive Administration	\$ 797,552	\$ 246,160	\$ 750,088
<b>General Administration Total</b>	<b>797,552</b>	<b>246,160</b>	<b>750,088</b>
<b>Fiscal Services</b>			
Fiscal Services	1,014,303	310,484	214,750
Printing/Purchasing/Warehouse	650,901	194,252	62,172
<b>Fiscal Services Total</b>	<b>1,665,204</b>	<b>504,736</b>	<b>276,922</b>
<b>Operations/Maintenance/Custodial</b>			
Administration	395,024	71,931	2,200
Utilities	-	-	890,480
Care & Upkeep of Buildings	7,012,733	2,065,608	693,756
Care & Upkeep of Grounds	789,791	235,911	5,080
Other Operation and Maintenance	2,176,680	643,649	920,214
Security Services	-	-	-
<b>Operations/Maintenance/Custodial Total</b>	<b>10,374,228</b>	<b>3,017,099</b>	<b>2,511,730</b>
<b>Transportation</b>			
Administration	368,291	110,218	1,000
Vehicle Operations	2,256,066	668,432	15,000
Vehicle Service and Maintenance	636,557	185,685	88,225
Other Transportation Expenses	210,265	62,807	60,000
<b>Transportation Total</b>	<b>3,471,179</b>	<b>1,027,142</b>	<b>164,225</b>
<b>Central Services</b>			
Assessment & Evaluation	142,387	-	64,638
Unemployment Insurance	-	-	300,000
Planning Services	236,905	70,764	6,758
Communication Services	347,393	103,689	2,111,273
Human Resources	1,320,029	357,677	264,650
Technology Services	455,766	113,782	1,072,714
Other Support Services	13,550	76,574	55,500
<b>Central Services Total</b>	<b>2,516,030</b>	<b>722,486</b>	<b>3,875,533</b>
<b>Grand Total Support Services</b>	<b>46,059,242</b>	<b>12,827,828</b>	<b>8,754,177</b>
<b>Community Services - Adult Education</b>	-	-	124,000
<b>Charter Schools</b>			
Aspen Ridge Academy			
Carbon Valley Academy			
Flagstaff Academy, Inc.			
Imagine Charter School at Firestone			
St. Vrain Community Montessori School			
Twin Peaks Charter Academy			
<b>Total General Fund Expenditures</b>	<b>\$ 134,791,423</b>	<b>\$ 38,609,980</b>	<b>\$ 11,330,697</b>



Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
\$ 152,931	\$ 30,700	\$ -	\$ -	\$ 1,977,431
<b>152,931</b>	<b>30,700</b>	-	-	<b>1,977,431</b>
122,000	13,000	-	-	1,674,537
45,000	8,000	-	-	960,325
<b>167,000</b>	<b>21,000</b>	-	-	<b>2,634,862</b>
27,000	3,000	-	-	499,155
4,135,500	-	-	-	5,025,980
849,735	26,000	-	33,344	10,681,176
186,227	-	-	-	1,217,009
44,000	53,000	-	-	3,837,543
127,844	-	-	-	127,844
<b>5,370,306</b>	<b>82,000</b>	-	<b>33,344</b>	<b>21,388,707</b>
1,000	10,000	-	-	490,509
946,000	-	-	-	3,885,498
420,000	21,000	-	-	1,351,467
42,000	4,000	-	-	379,072
<b>1,409,000</b>	<b>35,000</b>	-	-	<b>6,106,546</b>
-	4,500	-	-	211,525
-	-	-	-	300,000
8,000	2,800	-	-	325,227
12,250	14,400	-	-	2,589,005
48,900	9,500	-	-	2,000,756
4,444,151	-	-	222,993	6,309,406
44,500	9,500	-	-	199,624
<b>4,557,801</b>	<b>40,700</b>	-	<b>222,993</b>	<b>11,935,543</b>
<b>13,173,383</b>	<b>359,646</b>	-	<b>257,337</b>	<b>81,431,613</b>
-	-	-	-	124,000
-	-	-	-	-
-	-	1,649,119	-	1,649,119
-	-	2,470,685	-	2,470,685
-	-	6,230,996	-	6,230,996
-	-	4,887,298	-	4,887,298
-	-	1,388,470	-	1,388,470
-	-	7,991,343	-	7,991,343
<b>\$ 19,963,324</b>	<b>\$ 780,961</b>	<b>\$ 24,617,911</b>	<b>\$ 283,009</b>	<b>\$ 230,377,305</b>

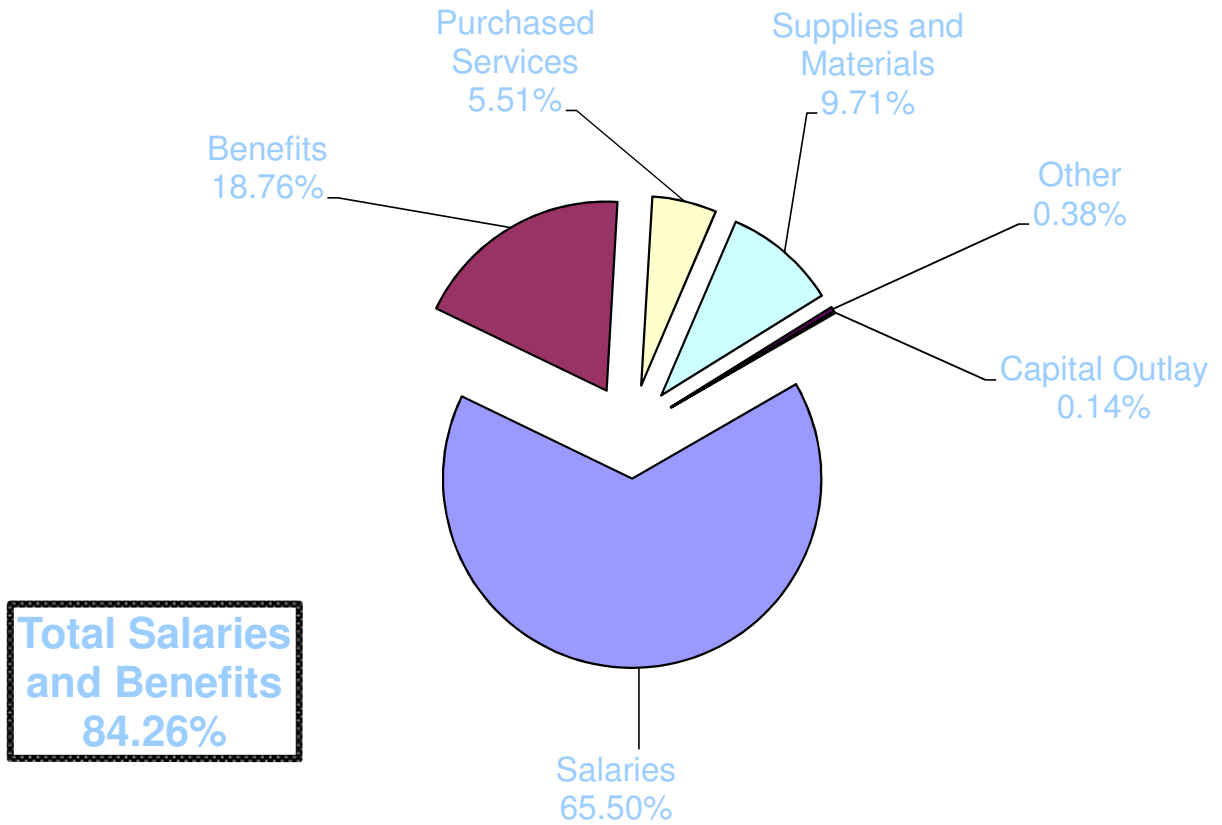
**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
GENERAL FUND ADOPTED BUDGET  
EXPENDITURE ANALYSIS BY ACTIVITY  
FISCAL YEAR ENDING JUNE 30, 2014**



**Total Instruction Service 78.59%**

Summary of General Fund Expenses by Activity	Adopted Budget 6/30/14	%
Direct Instruction (includes Adult Ed & Guidance)	\$ 129,177,491	62.78%
Classroom Support	32,538,814	15.81%
Building Support		
Transportation	6,106,546	
Operations/Maintenance/Custodial	21,388,707	
Printing/Purchasing/Warehouse	960,325	
Communication Services	2,589,005	
Technology Services	6,309,406	
Assessment/Planning/Risk Management	1,036,376	
	38,390,365	18.66%
Central Support & Administration		
Human Resources	2,000,756	
Finance/Payroll/Budgeting	1,674,537	
Superintendent's Office/General Administration	1,977,431	
	5,652,724	2.75%
Sub-Total	205,759,394	100.00%
Charter Schools	24,617,911	
Total	\$ 230,377,305	

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
GENERAL FUND ADOPTED BUDGET  
EXPENDITURE ANALYSIS BY OBJECT  
FISCAL YEAR ENDING JUNE 30, 2014**



<b>Summary of General Fund Expenses by Object</b>	<b>Adopted Budget Total</b>	<b>%</b>
Salaries	\$ 134,791,423	65.50%
Benefits	38,609,980	18.76%
Purchased Services	11,330,697	5.51%
Supplies and Materials	19,963,324	9.71%
Other	780,961	0.38%
Capital Outlay	283,009	0.14%
Sub-Total	205,759,394	100.00%
Charter Schools	24,617,911	
<b>Total</b>	<b>\$ 230,377,305</b>	

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**GENERAL FUND**  
**INSTRUCTIONAL MATERIALS AND SUPPLIES**  
**FISCAL YEARS ENDED 2012 - 2014**

Description	Actual * 6/30/12	Adopted Budget 6/30/13	Amended Budget 6/30/13	Projected Actual * 6/30/13	Adopted Budget 6/30/14
<b>Program Codes 0010 - 2099</b>					
Repairs & maintenance	\$ 91,257	\$ 148,035	\$ 119,390	\$ 99,592	\$ 128,000
Rentals	638	90,610	90,610	114,984	95,000
Other purchased services	-	-	-	-	-
Contracted field trips	-	-	-	-	-
Printing, binding & duplicating	1,466	2,700	2,700	3,519	-
Travel, registration, and entrance	51,747	79,861	65,398	60,188	48,250
Supplies	1,128,865	2,946,709	3,219,045	1,374,689	3,781,731
Books and periodicals	1,483,594	1,170,253	1,165,932	955,276	3,008,110
Equipment	676,110	153,241	162,461	297,479	25,672
Internal transportation charges	76,414	88,192	88,192	63,273	83,390
Other internal charges	-	-	-	-	-
<b>Total Budgeted Expenditures</b>	<b>\$ 3,510,091</b>	<b>\$ 4,679,601</b>	<b>\$ 4,913,728</b>	<b>\$ 2,969,000</b>	<b>\$ 7,170,153</b>
<b>Required Allocation</b>					
Student FTE	23,288.0	23,356.0	24,160.6	24,160.6	24,219.7
Rate per student	181	181	184	184	191
Current Year Allocation	\$ 4,215,121	\$ 4,227,429	\$ 4,445,558	\$ 4,445,558	\$ 4,625,962
Carryover from prior year	NONE	NONE	NONE	NONE	NONE
<b>Total Required Allocation</b>	<b>4,215,121</b>	<b>4,227,429</b>	<b>4,445,558</b>	<b>4,445,558</b>	<b>4,625,962</b>
<b>Carryover to Subsequent Year</b>	<b>NONE*</b>	<b>NONE*</b>	<b>NONE*</b>	<b>NONE*</b>	<b>NONE</b>

\* Board Policy regarding Instructional Materials and Supplies waived for FY12 and FY13.

**ST VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**2008 AND 2012 MILL LEVY OVERRIDE SUMMARY \***  
**FISCAL YEARS ENDED 2012 - 2014**

Description	As Approved by Voters 11/08	Actual 6/30/12	Adopted Budget 6/30/13	Amended Budget 6/30/13	Projected Actual 6/30/13	Adopted Budget 6/30/14
Focus Schools	\$ 1,500,000	1,427,000	\$ 1,377,200	\$ 1,377,200	\$ 1,377,200	\$ 1,156,050
STEM Program	300,000	300,000	300,000	300,000	300,000	300,000
Preschool Funding	150,000	150,000	150,000	150,000	150,000	150,000
Pre-AP at Middle School	100,000	100,000	100,000	100,000	100,000	100,000
Expand AP at high schools	10,000	-	10,000	10,000	-	10,000
Add Campus Supervisors	500,000	451,829	500,000	500,000	461,703	500,000
Maintain current SROs	250,000	108,149	250,000	250,000	108,149	250,000
Add O&M Staffing	905,000	880,126	913,420	913,420	901,681	949,612
Increase maintenance supplies	121,000	-	121,000	121,000	-	121,000
Network bandwidth	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Computer technicians	225,000	159,877	225,000	225,000	163,989	225,000
Charter School Allocation	1,222,046	1,200,482	1,200,482	1,200,482	1,262,808	-
Recruit & Retain Staff	6,000,000	6,000,234	6,000,234	6,000,234	6,000,234	6,000,234
Reduce Class Size - Restore Teachers	4,216,180	5,216,180	5,216,180	5,216,180	5,216,180	5,216,180
Revenue from Increased Valuation	-	-	618,000	1,335,826	1,335,826	1,362,000
2012 MLO Allocation				3,894,375	3,894,375	15,100,000
	<b>\$ 16,499,226</b>	<b>\$ 16,993,877</b>	<b>\$ 17,981,516</b>	<b>\$ 22,593,717</b>	<b>\$ 22,272,145</b>	<b>\$ 32,440,076</b>

\* 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.

NOTE: The FY13 Amended and FY14 Adopted budgets contains \$14.8 million in new revenue from the 2012 Mill Levy Override that voters approved in November. \$8.55 million of this is earmarked to help recruit and retain quality staff and maintain class ratios. \$3.65 million is dedicated to technology refresh; \$1.6 million will be allocated to the existing district charter schools and \$1 million will be used to expand and support early childhood education.

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# **Section B**

## **BOND REDEMPTION FUND**

# **ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**

## **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 \$424,925,000 as of June 30, 2013. The budgeted amount for this debt service in Fiscal Year 2013-14 is \$33,868,017. 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 projected 2013 assessed valuation of \$2.485 billion is \$497.1 million. This exceeds the net amount of the District's bonds payable by approximately \$72.2 million.

The District's enrollment has been increasing from 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 2008 ballot and \$189 million of additional school bonds were approved by the voters.

The property tax levy for principal and interest on bonds was Board-approved at 14.800 mills for 2012, which is approximately 27.7% of the total projected tax levy of 53.500 mills. The annual principal and interest payments on the currently outstanding bonds remain stable through 2023 when they decrease by 16% and then remain stable until 2033 when the current bonds will be fully repaid. 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**

\$92,000,000 General Obligation Building Bonds were issued in April 2003. A portion of the 2003 Bonds were refinanced in Fiscal Year 2011 due to favorable market conditions. As of June 30, 2013, \$5,130,000 of the original principal remained. Principal is due annually on December 15<sup>th</sup> through 2013. After defeasance, the remaining premium that was received upon the issuance of the 2003 Bonds (\$613,404) will be amortized over the term of the bonds.

\$50,100,000 General Obligation Building Bonds were issued in May 2004. Interest accrues at a rate of 5.0% and is payable each June 15th and December 15th. In Fiscal Year 2012, a portion of the 2004 Bonds were refinanced due to favorable market conditions. As of June 30, 2013, \$5,940,000 of the original principal remained. Principal is due annually on December 15 through 2015. After defeasance, the remaining premium that was received upon the issuance of the 2004 Bonds (\$206,998) will be amortized over the term of the bonds.



In April 2005, \$42,815,000 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 2017. The premium of \$3,546,660 is being amortized over the term of the bonds. As of June 30, 2013, the outstanding balance is \$30,310,000.

\$14,000,000 General Obligation Building Bonds were also issued in April 2005. Interest accrues at rates ranging from 4.0% to 5.0% and is payable each June 15th and December 15th. Principal is due annually on December 15 through 2022. The premium of \$511,241 that was received upon the issuance of the bonds is being amortized based upon maturity of the bonds. As of June 30, 2013, the outstanding balance is \$7,955,000.

In April 2006, \$43,455,000 General Obligation Refunding Bonds were issued. Interest accrues at 3.7% to 5.25% and is payable each June 15th and December 15th. Principal is due annually on December 15 through 2022. The premium of \$2,520,719 is being amortized over the life of the bonds. As of June 30, 2013, the outstanding balance is \$38,900,000.

\$56,800,000 General Obligation Building Bonds were issued in November 2006. Interest accrues at rates ranging from 3.8% to 5.0% and is payable each June 15th and December 15th. Principal is due annually on December 15 through 2026. The premium of \$3,622,791 that was received upon the issuance of the bonds is being amortized based upon maturity of the bonds. As of June 30, 2013, the outstanding balance is \$48,300,000.

\$104,000,000 General Obligation Building Bonds were issued in February 2009. Interest accrues at rates ranging from 2.25% to 5.0% and is payable each June 15th and December 15th. Principal is due annually on December 15 through 2033. 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, 2013, the outstanding balance is \$103,600,000.

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 5.74%, 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 2.0% to 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, 2013, the outstanding balance is \$34,305,000.

In June 2011, \$31,150,000 General Obligation Refunding Bonds were issued. Interest accrues at 2.0% 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, 2013, the outstanding balance is \$30,790,000.

In February 2012, \$34,695,000 General Obligation Refunding Bonds were issued. Interest accrues at 1.0% to 4.0% and is payable each June 15th and December 15th. Principal is due annually on December 15, 2016 through 2024. The premium of \$4,245,413 is being amortized over the life of the bonds.

Additional information relative to the principal and interest of the general obligation bonds through Fiscal Year 2034 is presented on the following pages.

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
BOND REDEMPTION FUND**

	Actual 6/30/12	Adopted Budget 6/30/13	Amended Budget 6/30/13	Projected Actual 6/30/13	Adopted Budget 6/30/14
<b>Revenues</b>					
Property taxes	\$ 35,305,104	\$ 35,405,245	\$ 36,061,506	\$ 36,061,506	\$ 36,061,506
Investment income	1,880	1,800	4,700	4,700	4,700
Miscellaneous	19,700	-	-	-	-
<b>Total revenues</b>	<b>35,326,684</b>	<b>35,407,045</b>	<b>36,066,206</b>	<b>36,066,206</b>	<b>36,066,206</b>
<b>Expenditures</b>					
Debt principal	13,060,000	13,870,000	13,870,000	13,870,000	13,360,000
Interest	21,889,668	21,591,637	21,991,367	21,991,367	20,508,017
Bond Issuance Costs	313,613	-	-	-	-
Fiscal charges	5,900	7,050	7,050	5,900	7,050
<b>Total expenditures</b>	<b>35,269,181</b>	<b>35,468,687</b>	<b>35,868,417</b>	<b>35,867,267</b>	<b>33,875,067</b>
<b>Excess of revenues over (under) expenditures</b>	<b>57,503</b>	<b>(61,642)</b>	<b>197,789</b>	<b>198,939</b>	<b>2,191,139</b>
<b>Other financing sources (uses)</b>					
Proceeds of refunding bonds	35,395,000	-	-	-	-
Premium received on issuance of bonds	4,224,186	-	-	-	-
Payment to refunded bond escrow agent	(39,594,781)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>24,405</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of revenues and other sources over (under) expenditures and other uses</b>	<b>81,908</b>	<b>(61,642)</b>	<b>197,789</b>	<b>198,939</b>	<b>2,191,139</b>
Fund balance, beginning	30,081,745	30,242,464	30,163,653	30,163,653	30,362,592
<b>Fund balance, ending</b>	<b>\$ 30,163,653</b>	<b>\$ 30,180,822</b>	<b>\$ 30,361,442</b>	<b>\$ 30,362,592</b>	<b>\$ 32,553,731</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**BOND REDEMPTION FUND**  
**GENERAL OBLIGATION BONDS**  
**AS OF JUNE 30, 2013**

Description	Principal	Interest	Total
<b>General Obligation Bonds</b>			
Building 2003	\$ 5,130,000	\$ 134,663	\$ 5,264,663
Building 2004	5,940,000	459,500	6,399,500
Building 2005	7,955,000	2,130,350	10,085,350
Refunding 1997 in 2005	30,310,000	3,939,750	34,249,750
Refunding 1997 in 2006	38,900,000	14,152,750	53,052,750
Building 2006	48,300,000	29,269,280	77,569,280
Building 2009	103,600,000	89,776,813	193,376,813
Building 2010A	8,590,000	5,201,175	13,791,175
Building 2010B	76,410,000	76,504,986	152,914,986
Refunding 2003 in 2011	34,305,000	7,283,225	41,588,225
Refunding 2003 in 2011B	30,790,000	10,519,425	41,309,425
Refunding 2004 in 2012	34,695,000	11,115,600	45,810,600
<b>Total G.O. Bonds</b>	<b>\$ 424,925,000</b>	<b>\$ 250,487,517</b>	<b>\$ 675,412,517</b>

**DETAIL OF ANNUAL PAYMENTS - ALL BONDS**

Fiscal Year	Principal	Interest	Total Principal/Interest
2013-14	13,360,000	20,508,017	33,868,017
2014-15	14,140,000	19,880,767	34,020,767
2015-16	15,545,000	19,265,985	34,810,985
2016-17	16,125,000	18,902,367	35,027,367
2017-18	17,105,000	17,848,709	34,953,709
2018-19	18,400,000	17,018,589	35,418,589
2019-20	19,245,000	16,128,989	35,373,989
2020-21	20,320,000	15,188,564	35,508,564
2021-22	21,225,000	14,246,395	35,471,395
2022-23	22,190,000	13,269,989	35,459,989
2023-24	17,405,000	12,363,220	29,768,220
2024-25	18,220,000	11,536,133	29,756,133
2025-26	19,055,000	10,634,045	29,689,045
2026-27	20,020,000	9,651,210	29,671,210
2027-28	21,025,000	8,599,698	29,624,698
2028-29	22,120,000	7,471,987	29,591,987
2029-30	23,275,000	6,275,751	29,550,751
2030-31	24,510,000	5,008,806	29,518,806
2031-32	25,810,000	3,669,010	29,479,010
2032-33	27,190,000	2,254,740	29,444,740
2033-34	28,640,000	764,546	29,404,546
<b>Total</b>	<b>\$ 424,925,000</b>	<b>\$ 250,487,517</b>	<b>\$ 675,412,517</b>

# **Section C**

## **BUILDING FUND**

## **ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**

### **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 initial, additional and replacement of equipment.

In February 2009 the District received \$103.9 million in proceeds from the sale of bonds authorized by the voters in November 2008. Many projects covered by the bonds, including Red Hawk Elementary School in Erie, and a new Frederick High School have been completed.

Proceeds from the \$85 million bond issuance in May 2010 provide the balance of the funds necessary for all of the planned projects as described in the November 2008 ballot information.

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

	<b>Actual 6/30/12</b>	<b>Adopted Budget 6/30/13</b>	<b>Amended Budget 6/30/13</b>	<b>Projected Actual 6/30/13</b>	<b>Adopted Budget 6/30/14</b>
<b>Revenues</b>					
Investment income	\$ 650,871	\$ 600,000	\$ 600,000	\$ 430,800	\$ 400,000
Miscellaneous	12,000	-	-	-	-
<b>Total revenues</b>	<b>662,871</b>	<b>600,000</b>	<b>600,000</b>	<b>430,800</b>	<b>400,000</b>
<b>Expenditures</b>					
Salaries	646,423	714,000	714,000	656,400	686,595
Benefits	162,699	172,000	174,000	166,800	180,652
Purchased services	3,565,180	5,000,000	5,000,000	4,080,000	3,000,000
Supplies and materials	459,686	3,000,000	3,000,000	500,000	500,000
Capital outlay	22,089,734	44,774,910	61,528,279	27,458,000	33,282,632
Other	179,780	12,000	20,000	126,000	30,000
<b>Total expenditures</b>	<b>27,103,502</b>	<b>53,672,910</b>	<b>70,436,279</b>	<b>32,987,200</b>	<b>37,679,879</b>
<b>Net change in fund balance, budgetary basis</b>	<b>(26,440,631)</b>	<b>(53,072,910)</b>	<b>(69,836,279)</b>	<b>(32,556,400)</b>	<b>(37,279,879)</b>
Fund balance, beginning	96,276,910	53,072,910	69,836,279	69,836,279	37,279,879
<b>Fund balance, ending</b>	<b>\$ 69,836,279</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,279,879</b>	<b>\$ -</b>

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# **Section D**

**CAPITAL  
RESERVE  
CAPITAL  
PROJECTS  
FUND**

## **ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**

### **CAPITAL RESERVE CAPITAL PROJECTS 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 equipment purchases where the estimated unit cost is in excess of \$1,000.

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**

	Actual 6/30/12	Adopted Budget 6/30/13	Amended Budget 6/30/13	Projected Actual 6/30/13	Adopted Budget 6/30/14
<b>Revenues</b>					
Equalization	\$ 2,655,000	\$ 2,742,000	\$ 2,742,000	\$ 2,742,000	\$ 4,873,000
Investment income	11,846	10,000	10,000	10,922	10,000
Miscellaneous	16,251	-	-	15,310	-
<b>Total revenues</b>	<b>2,683,097</b>	<b>2,752,000</b>	<b>2,752,000</b>	<b>2,768,232</b>	<b>4,883,000</b>
<b>Expenditures</b>					
Capital outlay	3,282,710	4,727,509	4,727,509	3,700,428	4,883,000
<b>Total expenditures</b>	<b>3,282,710</b>	<b>4,727,509</b>	<b>4,727,509</b>	<b>3,700,428</b>	<b>4,883,000</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(599,613)</b>	<b>(1,975,509)</b>	<b>(1,975,509)</b>	<b>(932,196)</b>	<b>-</b>
Fund balance, beginning	6,115,163	5,773,899	5,515,550	5,515,550	4,583,354
Nonspendable - deposits, prepaids	14,537	14,500	14,500	14,500	14,500
Designated for contingencies	-	-	-	-	-
Committed	5,501,013	2,953,983	3,525,541	4,568,854	4,568,854
Assigned	-	655,000	-	-	-
<b>Fund balance, ending</b>	<b>\$ 5,515,550</b>	<b>\$ 3,798,390</b>	<b>\$ 3,540,041</b>	<b>\$ 4,583,354</b>	<b>\$ 4,583,354</b>

Funds Use	Funds Bucket Manager	Location	APPROVED CAPITAL RESERVE FUNDING
<b>Arts &amp; Athletics</b>			
Band Instruments	Rob Berry	District Wide	35,000
Football Helmets - HS	Rob Berry	District Wide	16,000
Wrestling Mats	Rob Berry	District Wide	18,000
High Jump Pits	Rob Berry	District Wide	21,000
MS Track Hurdles	Rob Berry	District Wide	10,000
Track Starting Blocks	Rob Berry	District Wide	3,000
MS Track Cinder Replacement	Rob Berry	District Wide	16,464
Kiln Replacements	Rob Berry	District Wide	8,000
<b>TOTAL - ARTS &amp; ATHLETICS</b>			<b>127,464</b>
<b>Custodial</b>			
Program replacement cycle	John Goddard	HER	13,730
Program replacement cycle	John Goddard	SCH	13,000
Program replacement cycle	John Goddard	FR8	11,000
Program replacement cycle	John Goddard	MEM	1,500
Program replacement cycle	John Goddard	CNT	1,500
Program replacement cycle	John Goddard	IPE	1,500
Program replacement cycle	John Goddard	MVE	4,900
Program replacement cycle	John Goddard	NIH	1,020
Program replacement cycle	John Goddard	SKY	2,835
<b>TOTAL - CUSTODIAL EQUIPMENT</b>			<b>50,985</b>
<b>DTS</b>			
Projectors for Bond Project	Joe McBreen	District Wide	150,000
Voice Over IP	Joe McBreen	District Wide	289,781
<b>TOTAL - DIST TECHNOLOGY SVCS</b>			<b>439,781</b>
<b>Elect/HVAC/Plumb</b>			
Emergency generator	Rich Walston/Rudy Adolf	District Wide	89,043
Emergency HVAC replacements	Rich Walston/Paul Schuler	District Wide	89,043
Domestic Boiler & Stor Tank Replace	Rich Walston/Patrick Myhaver	District Wide	89,043
Major System Repairs	Thomas/Walston/Leads	District Wide	146,889
<b>TOTAL - ELEC/HVAC/PLUMB</b>			<b>414,019</b>
<b>Environmental</b>			
Environmental Needs	Rick Ring/Greg Hronich	District Wide	28,779
<b>TOTAL - ENVIRONMENTAL</b>			<b>28,779</b>
<b>FF&amp;E</b>			
Furniture	John Goddard	SUN	2,100
Furniture	John Goddard	NIH	8,700
Furniture	John Goddard	MEM	20,300
Furniture	John Goddard	SCH	8,700

Funds Use	Funds Bucket Manager	Location	APPROVED CAPITAL RESERVE FUNDING
Furniture	John Goddard	LMS	8,700
Furniture	John Goddard	ERH	8,700
Furniture	John Goddard	CDC	7,250
Furniture	John Goddard	CRM	2,750
Furniture	John Goddard	SKY	8,700
Furniture	John Goddard	ERE	5,300
Furniture	John Goddard	FRV	1,400
Furniture	John Goddard	RME	3,900
Furniture	John Goddard	MVE	5,850
Furniture	John Goddard	COL	7,250
Furniture	John Goddard	NOR	10,880
Furniture	John Goddard	LPM	8,700
Furniture	John Goddard	CEN	2,800
Furniture	John Goddard	NIE	15,600
Furniture	John Goddard	LHS	12,405
Furniture	John Goddard	TRM	9,900
Furniture	John Goddard	HYG	7,800
Furniture	John Goddard	DW	36,257
<b>TOTAL - FF &amp; E</b>			<b>203,942</b>
<b>Grounds Department</b>			
Asphalt District Wide	Mark Thomas	District Wide	210,826
Concrete District Wide	Mark Thomas	District Wide	67,220
Fence District Wide	Mark Thomas	District Wide	21,388
Irrigation Improvements District Wide	Mark Thomas	District Wide	30,555
Landscape Improvements district wide	Mark Thomas	District Wide	30,555
Playground Improvements district wide	Mark Thomas	District Wide	64,164
Sports field Improvements district wide	Mark Thomas	District Wide	26,888
Grounds Equipment	Rick Ring	District Wide	28,721
<b>TOTAL - GROUNDS</b>			<b>480,317</b>
<b>GROWTH</b>			
Materials for new employees	Rick Ring	District Wide	118,587
<b>TOTAL - GROWTH</b>			<b>118,587</b>
<b>Operations District Wide</b>			
District wide ADA	Brian Lamer	District Wide	23,745
Facility Audits	Brian Lamer	District Wide	74,084
Emergency Repairs	Brian Lamer	District Wide	47,490
Painting Allowance	Mark Thomas	District Wide	28,494
Consulting Services	Brian Lamer	District Wide	37,992
Major System Replacements	Brian Lamer	District Wide	156,900
Bleachers - K8	Mark Thomas	District Wide	78,970
Bleachers District Wide	Mark Thomas	District Wide	28,494
Flooring repairs	Mark Thomas	District Wide	18,996
Equipment	Mark Thomas	District Wide	3,799
<b>TOTAL - O&amp;M DISTRICT WIDE</b>			<b>498,963</b>

Funds Use	Funds Bucket Manager	Location	APPROVED CAPITAL RESERVE FUNDING
<b>Portables - budget spimnt</b>			
Portable classrooms purchase/moves	Brian Lamer	District Wide	443,227
<b>TOTAL - PORTABLES</b>			<b>443,227</b>
<b>Rentals</b>			
IFAS and BOCES support	Rick Ring	District Wide	132,049
<b>TOTAL - RENTALS</b>			<b>132,049</b>
<b>Security</b>			
Safety & Security initiatives	Rick Ring/Lynn Wolfe	District Wide	954,926
<b>TOTAL - SECURITY</b>			<b>954,926</b>
<b>Site and Bldg Compliance</b>			
Regulatory Compliance	Brian Lamer	District Wide	265,832
<b>TOTAL - COMPLIANCE</b>			<b>265,832</b>
<b>Transportation</b>			
(5) Bus 77 Passenger; radios & camera surv sys	Randy McKie	District Wide	535,000
Truck with Snow Plow	Randy McKie	District Wide	40,000
Ground Master 360	Randy McKie	District Wide	55,000
Kubota Tractor	Randy McKie	District Wide	38,000
Flatbed Trailer	Randy McKie	District Wide	16,000
V305 Utility Box	Randy McKie	District Wide	7,000
(7) Western Snow Plows	Randy McKie	District Wide	7,000
(5) Bus Surveillance System	Randy McKie	District Wide	5,000
DW	Randy McKie	District Wide	11,793
<b>TOTAL - TRANSPORTATION</b>			<b>714,793</b>
<b>CAPITAL RESERVE TOTAL EXPENDITURES:</b>			<b>4,873,664</b>

# **Section E**

## **COLORADO PRESCHOOL PROGRAM FUND**

## **ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**

### **COLORADO PRESCHOOL PROGRAM FUND**

The Colorado Preschool Program 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 Colorado Preschool Program have a variety of risk factors in their family, including low income and substance abuse. Funding for the program is the per pupil operating revenue (PPOR) times the number of student FTE approved by the Department of Education. A total of 320 students have been approved for FY14, resulting in a FPC of 160 and \$993,000 in revenue.



**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
COLORADO PRESCHOOL PROGRAM FUND**

	<b>Actual 6/30/12</b>	<b>Adopted Budget 6/30/13</b>	<b>Amended Budget 6/30/13</b>	<b>Projected Actual 6/30/13</b>	<b>Adopted Budget 6/30/14</b>
<b>Revenues</b>					
Equalization	\$ 894,012	\$ 906,000	\$ 965,000	\$ 965,000	\$ 993,000
Investment income	712	500	500	500	-
<b>Total revenues</b>	<b>894,724</b>	<b>906,500</b>	<b>965,500</b>	<b>965,500</b>	<b>993,000</b>
<b>Expenditures</b>					
Salaries	122,313	126,867	126,867	126,867	127,841
Benefits	34,152	36,008	36,008	36,008	39,975
Purchased services	828,759	724,400	773,900	773,900	751,000
Supplies and materials	5,948	5,500	5,500	5,500	5,000
Capital outlay	798	151,000	151,000	-	150,000
Other	25,006	19,500	19,200	26,910	19,500
<b>Total expenditures</b>	<b>1,016,976</b>	<b>1,063,275</b>	<b>1,112,475</b>	<b>969,185</b>	<b>1,093,316</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(122,252)</b>	<b>(156,775)</b>	<b>(146,975)</b>	<b>(3,685)</b>	<b>(100,316)</b>
Fund balance, beginning	485,273	328,235	363,021	363,021	359,336
<b>Fund balance, ending</b>					
Restricted	363,021	171,460	216,046	359,336	259,020
<b>Fund balance, ending</b>	<b>\$ 363,021</b>	<b>\$ 171,460</b>	<b>\$ 216,046</b>	<b>\$ 359,336</b>	<b>\$ 259,020</b>

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# **Section F**

## **COMMUNITY EDUCATION FUND**

## ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

### 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, adult general programs, and student alternative make-up programs.

**Community Schools** - Funds are generated through tuition and fees. Expenditures are for salaries, supplies/materials, and furniture/equipment. Community Schools serves preschool age children through adults. This category includes Before/After School Care (Extended Day) Program which serves elementary school age students.

**Driver Education** - 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.

**Adult Outsource** - Funds are generated through tuition/registration for over 21 year old students. Expenses are for extra duty for staff, instructional supplies and books. This program serves adults 17 years of age and older.

**Summer School** - 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**

	<b>Actual 6/30/12</b>	<b>Adopted Budget 6/30/13</b>	<b>Amended Budget 6/30/13</b>	<b>Projected Actual 6/30/13</b>	<b>Adopted Budget 6/30/14</b>
<b>Revenues</b>					
Investment income	\$ 2,440	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Charges for services	3,893,752	3,550,000	5,100,000	4,947,046	4,750,000
<b>Total revenues</b>	<b>3,896,192</b>	<b>3,555,000</b>	<b>5,105,000</b>	<b>4,952,046</b>	<b>4,755,000</b>
<b>Expenditures</b>					
Instruction	3,456,585	3,964,000	5,264,000	4,536,955	5,012,000
Support	206,205	171,000	300,000	414,612	250,000
<b>Total expenditures</b>	<b>3,662,790</b>	<b>4,135,000</b>	<b>5,564,000</b>	<b>4,951,567</b>	<b>5,262,000</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>233,402</b>	<b>(580,000)</b>	<b>(459,000)</b>	<b>479</b>	<b>(507,000)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	207,194	-	-	5,045	-
Transfers out	(10,398)	-	-	-	-
<b>Net change in fund balance</b>	<b>430,198</b>	<b>(580,000)</b>	<b>(459,000)</b>	<b>5,524</b>	<b>(507,000)</b>
Fund balance, beginning	1,803,296	2,174,325	2,233,494	2,233,494	2,239,018
<b>Fund balance, ending</b>					
Restricted	1,803,296	1,594,325		2,239,018	1,732,018
<b>Fund balance, ending</b>	<b>\$ 2,233,494</b>	<b>\$ 1,594,325</b>	<b>\$ 1,774,494</b>	<b>\$ 2,239,018</b>	<b>\$ 1,732,018</b>

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# **Section G**

## **FAIR CONTRIBUTIONS FOR PUBLIC SCHOOL SITES FUND**

## **ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**

### **FAIR CONTRIBUTIONS FOR PUBLIC SCHOOL SITES 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, Lyons and Dacono. 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, multi-family 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**

	Actual 6/30/12	Adopted Budget 6/30/13	Amended Budget 6/30/13	Projected Actual 6/30/13	Adopted Budget 6/30/14
<b>Revenues</b>					
Investment income	\$ 54,755	\$ 10,000	\$ 60,000	\$ 54,606	\$ 10,000
Miscellaneous	514,826	500,000	700,000	711,145	750,000
<b>Total revenues</b>	<b>569,581</b>	<b>510,000</b>	<b>760,000</b>	<b>765,751</b>	<b>760,000</b>
<b>Expenditures</b>					
Purchased services	56,707	100,000	100,000	-	100,000
Capital outlay	291,397	3,833,411	4,301,807	-	5,067,558
<b>Total expenditures</b>	<b>348,104</b>	<b>3,933,411</b>	<b>4,401,807</b>	<b>-</b>	<b>5,167,558</b>
<b>Excess of revenues over (under) expenditures</b>	<b>221,477</b>	<b>(3,423,411)</b>	<b>(3,641,807)</b>	<b>765,751</b>	<b>(4,407,558)</b>
Fund balance, beginning	3,420,330	3,423,411	3,641,807	3,641,807	4,407,558
<b>Fund balance, ending</b>					
Committed	3,641,807	-	-	4,407,558	-
<b>Fund balance, ending</b>	<b>\$ 3,641,807</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,407,558</b>	<b>\$ -</b>

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# **Section H**

## **GOVERNMENTAL DESIGNATED PURPOSE GRANT FUND**

# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

## GOVERNMENTAL DESIGNATED PURPOSE GRANT FUND

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

### **GOVERNMENT GRANT PROGRAM DESCRIPTIONS**

The NCLB Act of 2001 incorporates the principles and strategies proposed by the Bush Administration. These include increased accountability for school districts and schools; greater choice for parents and students, particularly those attending low-performing schools; more flexibility for local education agencies in the use of Federal education dollars; and a stronger emphasis on reading, especially for our youngest children.

#### **Consolidated Grants**

##### Title I: Part A: Improving Academic Achievement of the Disadvantaged

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 federal program and allocates its resources based on the poverty rates of students.

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

This funding is a key principle of No Child Left Behind – 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 skill 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.

### Carl Perkins – Career and Technical Education

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.

### 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.

### Investing in Innovation (i3) ARRA Grant

This grant expands the implementation of, and investment in, innovative practices that are demonstrated to have an impact on improving student achievement or student growth, closing achievement gaps, decreasing dropout rates, and increasing high school graduation rates.

### Race to the Top District (RTT-D) Grant

The purpose of this grant is improving student achievement, closing achievement gaps, decreasing dropout rates, and increasing high school graduation rates in the Skyline feeder group by focusing on STEM education, summer intervention, and individual academic plans. This is a four year grant beginning in January 2013.

## **State Grants**

### Expelled and At Risk Student Services

These funds are used to support the development, implementation, and continuation of programs to provide services to students who have been expelled or are at risk of expulsion. The program recognized the importance of keeping these children in school by improving attendance, promoting academic gains, and reducing the need for disciplinary action.

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND**

	Actual 6/30/12	Adopted Budget 6/30/13	Amended Budget 6/30/13	Projected Actual 6/30/13	Adopted Budget 6/30/14
<b>Revenues</b>					
Local grants	\$ 147,779	\$ -	\$ -	\$ -	\$ -
State grants	148,894	850,000	850,000	100,000	200,000
Federal grants	8,672,956	9,000,000	9,000,000	9,059,578	10,060,000
ARRA - Federal Education Stimulus Funds	965,235	5,400,000	5,400,000	1,000,000	4,200,000
<b>Total revenues</b>	<b>9,934,864</b>	<b>15,250,000</b>	<b>15,250,000</b>	<b>10,159,578</b>	<b>14,460,000</b>
<b>Expenditures</b>					
Salaries	6,144,148	8,337,000	8,337,000	6,750,667	9,285,432
Benefits	1,505,842	2,169,000	2,169,000	1,797,333	2,397,333
Purchased services	1,138,103	2,740,000	2,740,000	558,000	833,000
Supplies and materials	450,000	1,004,000	1,004,000	309,000	1,024,000
Capital outlay	263,765	500,000	500,000	244,578	244,578
Other	433,006	500,000	500,000	500,000	675,657
<b>Total expenditures</b>	<b>9,934,864</b>	<b>15,250,000</b>	<b>15,250,000</b>	<b>10,159,578</b>	<b>14,460,000</b>
<b>Excess of revenues over (under) expenditures</b>	-	-	-	-	-
Fund balance, beginning	-	-	-	-	-
<b>Fund balance, ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# **Section I**

## **NUTRITION SERVICES FUND**

## **ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**

### **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 Service 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**

	<b>Actual 6/30/12</b>	<b>Adopted Budget 6/30/13</b>	<b>Amended Budget 6/30/13</b>	<b>2nd Amended Budget 6/30/13</b>	<b>Projected Actual 6/30/13</b>	<b>Adopted Budget 6/30/14</b>
<b>Revenues</b>						
Investment income	\$ 1,150	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,099	\$ 1,500
Charges for services	3,707,926	3,900,000	3,900,000	\$ 3,900,000	3,683,571	3,900,000
Miscellaneous	96,849	60,000	60,000	\$ 60,000	-	60,000
State match	116,926	108,000	108,000	\$ 108,000	136,392	108,000
National school lunch program	4,232,136	4,167,000	4,167,000	\$ 4,224,000	4,455,483	4,200,000
<b>Total revenues</b>	<b>8,154,987</b>	<b>8,236,000</b>	<b>8,236,000</b>	<b>8,293,000</b>	<b>8,277,546</b>	<b>8,269,500</b>
<b>Expenses</b>						
Salaries	2,986,166	3,188,000	3,188,000	3,188,000	3,188,000	3,283,486
Benefits	920,007	1,029,000	1,029,000	1,029,000	1,040,628	1,069,423
Purchased services	47,764	175,000	175,000	175,000	175,000	175,000
Supplies and materials	3,933,035	3,990,000	3,990,000	4,047,000	3,990,000	4,000,000
Small Equipment	82,661	30,000	30,000	30,000	56,156	30,000
Other	193,806	100,000	100,000	100,000	125,918	100,000
<b>Total expenses</b>	<b>8,163,439</b>	<b>8,512,000</b>	<b>8,512,000</b>	<b>8,569,000</b>	<b>8,575,702</b>	<b>8,657,909</b>
<b>Net income (loss), cash basis</b>	<b>(8,452)</b>	<b>(276,000)</b>	<b>(276,000)</b>	<b>(276,000)</b>	<b>(298,156)</b>	<b>(388,409)</b>
<b>Non-cash Revenue (Expenses)</b>						
Depreciation	(175,502)	(181,000)	(181,000)	(181,000)	(181,000)	(181,000)
Capital Contributions	364,451	-	-	-	-	-
Commodities Entitlement	535,289	488,000	488,000	488,000	488,000	602,804
<b>Change in net assets</b>	<b>715,786</b>	<b>31,000</b>	<b>31,000</b>	<b>31,000</b>	<b>8,844</b>	<b>33,395</b>
Net Assets, beginning	2,443,151	2,539,922	3,158,937	3,158,937	3,158,937	3,167,781
<b>Net Assets, ending</b>						
Invested in Capital Assets	1,201,873	908,812	1,201,873	1,201,873	1,201,873	1,201,873
Unrestricted	1,957,064	1,662,110	1,988,064	1,988,064	1,965,908	1,999,303
<b>Net Assets, ending</b>	<b>\$ 3,158,937</b>	<b>\$ 2,570,922</b>	<b>\$ 3,189,937</b>	<b>\$ 3,189,937</b>	<b>\$ 3,167,781</b>	<b>\$ 3,201,176</b>

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# **Section J**

## **RISK MANAGEMENT FUND**

## **ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**

### **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, 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), \$150,000 (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 was \$50,000 per claim for the year ended June 30, 2013.

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
RISK MANAGEMENT FUND**

	<b>Actual 6/30/12</b>	<b>Adopted Budget 6/30/13</b>	<b>Amended Budget 6/30/13</b>	<b>Projected Actual 6/30/13</b>	<b>Adopted Budget 6/30/14</b>
<b>Revenues</b>					
Investment income	\$ 18,993	\$ 20,000	\$ 20,000	\$ 14,372	\$ 20,000
State equalization	305,000	305,000	539,000	539,000	2,393,000
Miscellaneous	75,006	13,860	1,116,026	1,116,026	15,000
<b>Total revenues</b>	<b>398,999</b>	<b>338,860</b>	<b>1,675,026</b>	<b>1,669,398</b>	<b>2,428,000</b>
<b>Expenditures</b>					
Salaries	252,037	258,700	270,300	246,251	264,600
Benefits	59,281	65,140	67,790	63,224	68,975
Purchased services	812,481	907,320	896,320	897,812	993,770
Claims paid	1,041,746	990,000	2,390,000	2,090,000	1,000,000
Supplies and materials	31,919	56,000	56,000	33,568	57,200
Capital outlay	2,523	3,000	23,500	31,968	-
Other	10,592	58,700	58,700	10,000	43,700
<b>Total expenditures</b>	<b>2,210,579</b>	<b>2,338,860</b>	<b>3,762,610</b>	<b>3,372,823</b>	<b>2,428,245</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(1,811,580)</b>	<b>(2,000,000)</b>	<b>(2,087,584)</b>	<b>(1,703,425)</b>	<b>(245)</b>
Fund balance, beginning	6,797,608	5,148,014	4,986,028	4,986,028	3,282,603
<b>Fund balance, ending</b>					
Committed for contingencies	-	47,000	76,000	68,000	49,000
Committed	4,986,028	3,101,014	2,822,444	3,214,603	3,233,358
<b>Fund balance, ending</b>	<b>\$ 4,986,028</b>	<b>\$ 3,148,014</b>	<b>\$ 2,898,444</b>	<b>\$ 3,282,603</b>	<b>\$ 3,282,358</b>

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# **Section K**

## **SPECIAL ACTIVITIES FUND**

## **ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**

### **SPECIAL ACTIVITIES FUND**

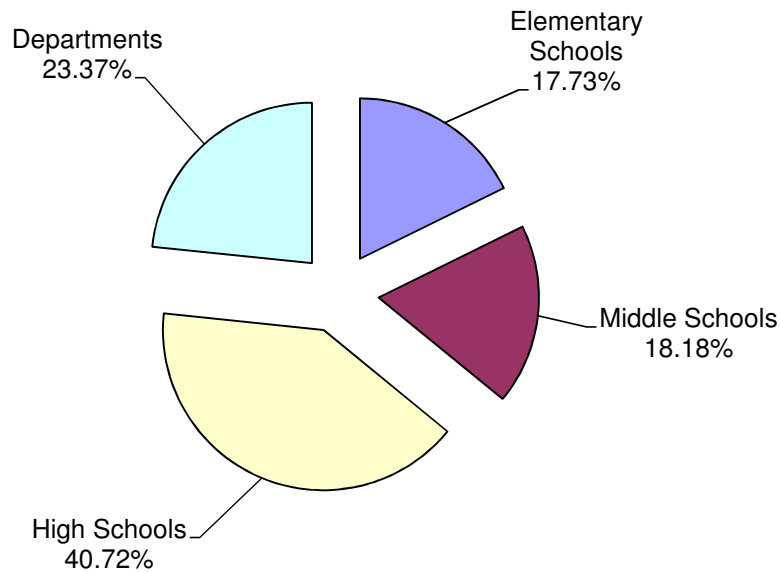
The Special Activities Fund records financial transactions related to school sponsored pupil intrascholastic and interscholastic athletic and other related activities. Although these activities are generally supported by revenues from pupils and gate receipts, they may be supplemented by fund raisers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



**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
SPECIAL ACTIVITIES FUND**

	Actual 6/30/12	Adopted Budget 6/30/13	Amended Budget 6/30/13	Projected Actual 6/30/13	Adopted Budget 6/30/14
<b>Revenues</b>					
Investment Income	\$ 4,636	\$ 5,000	\$ 5,000	\$ 7,054	\$ 7,000
Athletic activities	1,922,576	2,000,000	2,000,000	2,159,927	2,200,000
Pupil activities	3,004,166	3,000,000	3,000,000	3,111,407	3,200,000
PTO/Gift activities	459,339	500,000	900,000	916,080	900,000
Resources from agency fund	129	-	-	-	-
<b>Total revenues</b>	<b>5,390,846</b>	<b>5,505,000</b>	<b>5,905,000</b>	<b>6,194,468</b>	<b>6,307,000</b>
<b>Expenditures</b>					
Athletic activities	1,824,765	2,842,183	2,800,000	1,931,647	3,500,000
Pupil activities	2,868,992	3,785,264	3,495,629	2,725,729	4,000,000
PTO/Gift activities	475,863	2,500,000	2,500,000	505,372	2,738,515
<b>Total expenditures</b>	<b>5,169,620</b>	<b>9,127,447</b>	<b>8,795,629</b>	<b>5,162,748</b>	<b>10,238,515</b>
<b>Excess of revenues over expenditures</b>	<b>221,226</b>	<b>(3,622,447)</b>	<b>(2,890,629)</b>	<b>1,031,720</b>	<b>(3,931,515)</b>
<b>Other financing sources (uses)</b>					
Transfer from General Fund	-	-	-	-	-
Transfer from other Special Revenue Fund	4,889	-	-	9,166	-
<b>Total financing other sources (uses)</b>	<b>4,889</b>	<b>-</b>	<b>-</b>	<b>9,166</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>226,115</b>	<b>(3,622,447)</b>	<b>(2,890,629)</b>	<b>1,040,886</b>	<b>(3,931,515)</b>
Fund balance, beginning	2,664,514	3,622,447	2,890,629	2,890,629	3,931,515
<b>Fund balance, ending</b>	<b>\$ 2,890,629</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,931,515</b>	<b>\$ -</b>

**Fund Balance June 30, 2012**



**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**Special Activities Fund Balance**

Location	6/30/09	6/30/10	6/30/11	6/30/12
<b>Elementary Schools</b>				
Alpine	\$ 2,351	\$ 9,149	\$ 10,841	\$ 12,981
Black Rock	14,290	19,700	21,423	30,301
Blue Mountain	15,458	6,936	9,474	9,993
Burlington	4,257	20,124	17,610	23,957
Centennial	2,131	8,577	10,790	16,015
Central	(1,812)	11,527	19,823	23,062
Columbine	8,687	17,166	18,571	17,910
Eagle Crest	25,899	25,674	14,924	19,006
Erie	10,725	12,426	11,020	12,013
Fall River	47,032	38,846	41,350	50,222
Frederick	183	5,972	2,107	3,757
Hygiene	(669)	(228)	(396)	(195)
Indian Peaks	3,309	18,464	9,427	5,341
Legacy	4,382	6,164	9,795	11,968
Loma Linda	(147)	9,096	9,376	9,301
Longmont Estates	(10)	45,007	51,903	51,530
Lyons	4,021	16,880	19,608	15,042
Mead	10,556	31,427	25,428	27,949
Mountain View	581	7,682	12,698	15,555
Niwot	(11,027)	12,191	13,726	28,991
Northridge	5,719	10,135	8,465	8,096
Prairie Ridge	4,277	39,197	33,459	35,488
Red Hawk	-	-	-	12,981
Rocky Mountain	6,740	18,505	16,468	16,303
Sanborn	6,645	26,537	29,973	35,571
Spangler	17,780	22,163	11,315	19,353
<b>Elementary School Total</b>	<b>181,358</b>	<b>439,317</b>	<b>429,178</b>	<b>512,491</b>
<b>Middle Schools</b>				
Altona	32,708	42,465	47,049	39,267
Coal Ridge	77,523	61,142	65,286	60,653
Erie	17,408	55,979	71,672	78,965
Heritage	5,885	22,912	27,598	22,721
Longs Peak	14,733	40,680	34,471	33,139
Mead	15,938	48,373	57,348	27,949
Sunset	44,999	149,265	162,377	169,413
Trail Ridge	23,494	43,381	47,482	44,151
Westview	21,117	47,038	39,850	49,321
<b>Middle School Total</b>	<b>253,805</b>	<b>511,235</b>	<b>553,133</b>	<b>525,579</b>
<b>High Schools</b>				
CDC	33,930	87,941	120,095	144,239
Erie	20,010	85,304	103,321	108,455
Frederick	50,936	63,143	85,567	99,305
Longmont	220,334	270,695	199,508	233,407
Lyons	26,882	53,698	58,722	63,665
Mead	-	5,194	83,518	77,364
Niwot	81,671	167,341	228,956	213,284
Olde Columbine	4,430	16,273	14,853	12,391
Silver Creek	(15,446)	16,861	117,735	107,824
Skyline	25,450	72,162	81,792	117,114
<b>High School Total</b>	<b>448,197</b>	<b>838,612</b>	<b>1,094,067</b>	<b>1,177,048</b>
<b>Departments</b>				
Athletics	406,732	282,051	286,865	307,568
Extracurricular	40,430	30,620	23,910	26,896
Other	454,771	297,918	277,361	341,047
<b>Department Total</b>	<b>901,933</b>	<b>610,589</b>	<b>588,136</b>	<b>675,511</b>
<b>District Total</b>	<b>\$ 1,785,293</b>	<b>\$ 2,399,753</b>	<b>\$ 2,664,514</b>	<b>\$ 2,890,629</b>

# **Section L**

## **STUDENT ACTIVITY FUND**

## **ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**

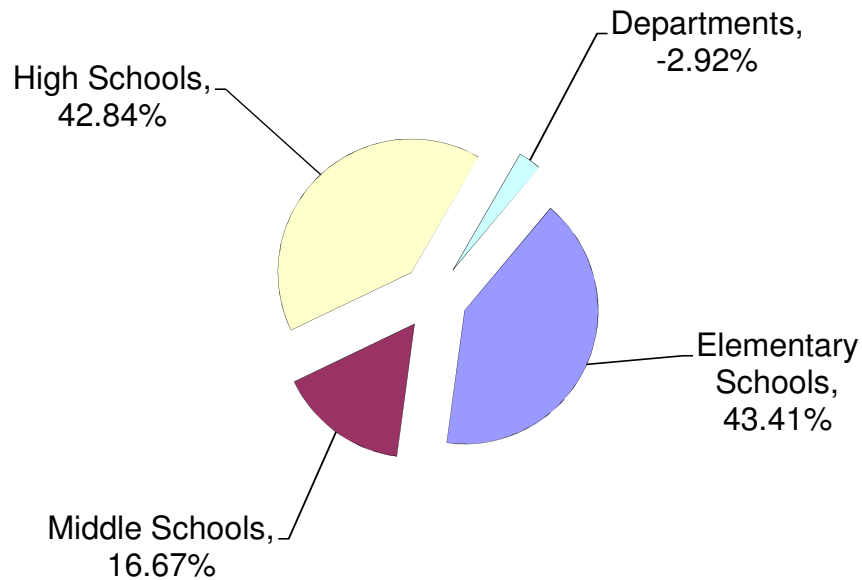
### **STUDENT ACTIVITY FUND**

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

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
STUDENT ACTIVITY FUND**

	Actual 6/30/12	Adopted Budget 6/30/13	Amended Budget 6/30/13	Projected Actual 6/30/13	Adopted Budget 6/30/14
<b>Revenues</b>					
Elementary Schools	\$ 162,248	\$ 150,000	\$ 160,000	\$ 100,000	\$ 100,000
Middle Schools	22,099	22,000	22,000	22,000	22,000
High Schools	45,546	40,000	45,000	45,000	45,000
Other Revenue	2,591	8,000	8,000	8,000	8,000
<b>Total revenues</b>	<b>232,484</b>	<b>220,000</b>	<b>235,000</b>	<b>175,000</b>	<b>175,000</b>
<b>Expenditures</b>					
Elementary Schools	169,708	274,331	219,611	95,000	159,611
Middle Schools	16,846	39,075	44,890	17,000	44,890
High Schools	32,215	94,115	103,830	35,000	103,830
Other Expenditures	5,499	10,048	3,985	4,000	12,985
<b>Total expenditures</b>	<b>224,268</b>	<b>417,569</b>	<b>372,316</b>	<b>151,000</b>	<b>321,316</b>
<b>Change in undistributed monies</b>	<b>8,216</b>	<b>(197,569)</b>	<b>(137,316)</b>	<b>24,000</b>	<b>(146,316)</b>
<b>Transfers out</b>					
Transfer to/from Other Funds	1,531	-	-	(15,000)	-
Undistributed monies, beginning	127,569	197,569	137,316	137,316	146,316
<b>Undistributed monies, ending</b>	<b>\$ 137,316</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 146,316</b>	<b>\$ -</b>

**Fund Balance June 30, 2012**



**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**Student Activity Fund Balance**

Location	6/30/09	6/30/10	6/30/11	6/30/12
<b>Elementary Schools</b>				
Alpine	\$ 4,596	\$ -	\$ -	\$ 122
Black Rock	2,939	-	405	533
Blue Mountain	1,336	20,260	26,925	(318)
Burlington	24,262	-	-	281
Centennial	10,800	275	761	995
Central	11,092	-	-	199
Columbine	3,878	-	-	190
Eagle Crest	3	-	-	231
Erie	9,280	-	110	129
Fall River	18,698	-	927	1,064
Frederick	13,725	-	1,700	2,192
Hygiene	13,683	-	208	294
Indian Peaks	13,283	372	505	15,811
Legacy	3,977	-	-	-
Loma Linda	21,998	9,517	5,570	6,369
Longmont Estates	46,491	-	-	186
Lyons	12,203	-	-	86
Mead	24,254	-	308	878
Mountain View	6,016	-	191	333
Niwot	37,921	-	-	173
Northridge	12,335	15,475	16,578	18,090
Prairie Ridge	45,264	-	236	514
Red Hawk	-	-	-	165
Rocky Mountain	12,563	-	-	140
Sanborn	11,384	243	65	125
Spangler	3,705	(1,145)	11,896	10,829
<b>Elementary School Total</b>	<b>365,686</b>	<b>44,997</b>	<b>66,385</b>	<b>59,611</b>
<b>Middle Schools</b>				
Altona	6,862	5,803	4,304	2,919
Coal Ridge	8,471	1,790	1,726	2,256
Erie	30,710	-	1,359	1,811
Heritage	33,787	841	3,587	4,892
Longs Peak	38,891	2,440	2,557	3,964
Mead	23,810	-	-	-
Sunset	90,494	282	1,128	3,552
Trail Ridge	18,921	-	1,377	2,132
Westview	25,132	-	588	1,364
<b>Middle School Total</b>	<b>277,078</b>	<b>11,156</b>	<b>16,626</b>	<b>22,890</b>
<b>High Schools</b>				
CDC	49,837	354	2,243	3,102
Erie	66,146	-	4,567	6,940
Frederick	36,977	-	1,787	238
Longmont	73,429	-	20,868	26,844
Lyons	4,812	-	-	(1,235)
Mead	-	1,973	8,157	4,247
Niwot	92,594	675	1,590	4,038
Olde Columbine	10,372	-	-	-
Silver Creek	(26,230)	-	1,564	5,580
Skyline	50,260	-	4,892	9,076
<b>High School Total</b>	<b>358,197</b>	<b>3,002</b>	<b>45,668</b>	<b>58,830</b>
<b>Departments</b>				
Athletics	186	-	-	-
Extracurricular	12,279	7,955	3,429	-
Other	51,934	2,283	(4,539)	(4,015)
<b>Department Total</b>	<b>64,399</b>	<b>10,238</b>	<b>(1,110)</b>	<b>(4,015)</b>
<b>District Total</b>	<b>\$ 1,065,360</b>	<b>\$ 69,393</b>	<b>\$ 127,569</b>	<b>\$ 137,316</b>

# **Section M**

## **STUDENT SCHOLARSHIP FUND**

## **ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**

### **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**

	<b>Actual 6/30/12</b>	<b>Adopted Budget 6/30/13</b>	<b>Amended Budget 6/30/13</b>	<b>Projected Actual 6/30/13</b>	<b>Adopted Budget 6/30/14</b>
<b>Additions</b>					
Investment income	\$ 190	\$ -	\$ -	\$ 283	\$ 200
Contributions	56,191	50,000	50,000	50,000	50,000
<b>Total additions</b>	<b>56,381</b>	<b>50,000</b>	<b>50,000</b>	<b>50,283</b>	<b>50,200</b>
<b>Deductions</b>					
Scholarships	40,129	90,000	90,000	45,000	75,000
<b>Total deductions</b>	<b>40,129</b>	<b>90,000</b>	<b>90,000</b>	<b>45,000</b>	<b>75,000</b>
<b>Change in undistributed monies</b>	<b>16,252</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>5,283</b>	<b>(24,800)</b>
Net Assets, beginning	199,568	200,720	215,820	215,820	221,103
<b>Net assets, ending</b>	<b>\$ 215,820</b>	<b>\$ 160,720</b>	<b>\$ 175,820</b>	<b>\$ 221,103</b>	<b>\$ 196,303</b>

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# **Section N**

## **SELF INSURANCE FUND**

## **ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**

### **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, HIPPA requirements and the portable Health Insurance Act.

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**

	<b>Actual 6/30/12</b>	<b>Adopted Budget 6/30/13</b>	<b>Amended Budget 6/30/13</b>	<b>Projected Actual 6/30/13</b>	<b>Adopted Budget 6/30/14</b>
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ -	\$ 2,500	\$ 5,000
Charges for services	-	-	7,919,000	8,280,000	13,200,000
<b>Total revenues</b>	-	-	<b>7,919,000</b>	<b>8,282,500</b>	<b>13,205,000</b>
<b>Expenditures</b>					
Salaries	-	-	76,667	55,505	153,759
Benefits	-	-	15,333	15,967	43,318
Purchased Services	-	-	34,000	-	68,000
Supplies and materials	-	-	3,000	-	6,000
Equipment	-	-	6,000	-	12,000
Claims paid	-	-	7,784,000	5,550,000	12,000,000
<b>Total expenditures</b>	-	-	<b>7,919,000</b>	<b>5,621,472</b>	<b>12,283,077</b>
<b>Excess of revenues over (under) expenditures</b>	-	-	-	<b>2,661,028</b>	<b>921,923</b>
<b>Other Financing Sources</b>					
Transfer from General Fund	-	-	3,571,000	3,571,000	-
<b>Net Assets, beginning</b>	-	-	-	-	<b>6,232,028</b>
<b>Net Assets, ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,571,000</b>	<b>\$ 6,232,028</b>	<b>\$ 7,153,951</b>

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# **Section O**

## **SUMMARY BUDGET REPORTS**

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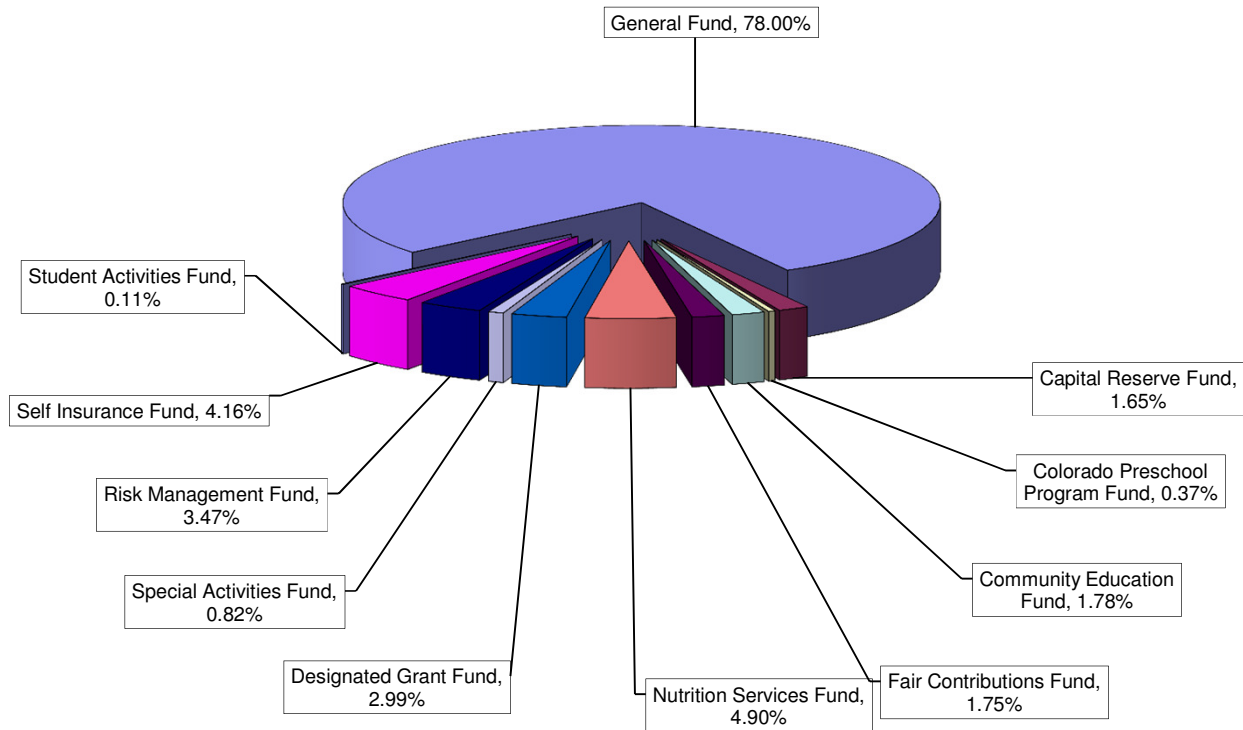


**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**CONSOLIDATED ADOPTED BUDGET SUMMARY**  
**FISCAL YEAR ENDING JUNE 30, 2014**

	Net Operating Funds Total	Net Other Funds Total	District Total
Beginning Fund Balance	\$ 78,367,139	\$ 67,863,574	\$ 146,230,713
Revenue	281,890,024	36,516,406	318,406,430
Designated and Reserved Fund Balance	-	-	-
<b>Total Funds Available</b>	<b>\$ 360,257,163</b>	<b>\$ 104,379,980</b>	<b>\$ 464,637,143</b>

Expenditures	\$ 295,353,240	\$ 71,629,946	\$ 366,983,186
Prior Year Obligations	-	-	-
TABOR Reserves	6,583,000	-	6,583,000
Other Appropriated Reserves	4,389,000	-	4,389,000
<b>Total Appropriations</b>	<b>306,325,240</b>	<b>71,629,946</b>	<b>377,955,186</b>
Non-appropriated Fund Balance	53,931,923	32,750,034	86,681,957
<b>Total Appropriations and Non-appropriated Fund Balance</b>	<b>\$ 360,257,163</b>	<b>\$ 104,379,980</b>	<b>\$ 464,637,143</b>

**Consolidated Operating Funds  
Revenues & Expenditures**



**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**CONSOLIDATED ADOPTED BUDGET SUMMARY**  
**FISCAL YEAR ENDING JUNE 30, 2014**

	General Fund	Capital Reserve Fund	Colorado Preschool Program Fund	Community Education Fund	Fair Contributions Fund
<b>Revenues</b>					
<b>State Formula</b>					
Local Property Tax	\$ 63,137,541	\$ -	\$ -	\$ -	\$ -
State Equalization	104,306,976	4,873,000	993,000		
Specific Ownership Tax	3,221,482				
<b>Local Sources</b>					
Other Specific Ownership Tax	3,140,518				
Mill Levy Override	32,962,000				
Investment Income	291,552	10,000	-	5,000	10,000
Charges for Services	6,459,779			4,750,000	
Other	2,074,066	-			750,000
<b>State Sources</b>					
Special Education	4,115,277				
Vocational Education	949,650				
Transportation	1,549,589				
Other	1,388,167				
<b>Federal Sources</b>					
Special Education					
Other	1,455,123				
<b>Total Revenues</b>	<b>225,051,720</b>	<b>4,883,000</b>	<b>993,000</b>	<b>4,755,000</b>	<b>760,000</b>
Designated and Reserved Fund Balance	-	-	-	-	-
<b>Total Funds Available</b>	<b>225,051,720</b>	<b>4,883,000</b>	<b>993,000</b>	<b>4,755,000</b>	<b>760,000</b>
Direct Instruction	124,203,781		751,000	5,012,000	
Instructional Support Services	20,502,420		342,316	250,000	
School Management	16,886,104				
<b>Instruction Services Subtotal</b>	<b>161,592,305</b>	<b>-</b>	<b>1,093,316</b>	<b>5,262,000</b>	<b>-</b>
<b>District Wide Support Services</b>					
General Administration	1,977,431				
Fiscal Services	2,634,862				
Operations/Maintenance/Custodial	21,388,707				
Pupil Transportation	6,106,546				
Central Services	11,935,543				
Nutrition Services					
Capital Outlay		4,883,000			5,067,558
Other Support Services					100,000
<b>District Wide Support Services Subtotal</b>	<b>44,043,089</b>	<b>4,883,000</b>	<b>-</b>	<b>-</b>	<b>5,167,558</b>
Community Services	124,000				
Other Operating Expenditures					
Charter Schools	24,617,911				
<b>District Wide Subtotal</b>	<b>24,741,911</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Budgeted Expenditures</b>	<b>230,377,305</b>	<b>4,883,000</b>	<b>1,093,316</b>	<b>5,262,000</b>	<b>5,167,558</b>
Transfers To (From) Other Funds	-	-	-	-	-
<b>Total Expenditures and Transfers</b>	<b>230,377,305</b>	<b>4,883,000</b>	<b>1,093,316</b>	<b>5,262,000</b>	<b>5,167,558</b>
Prior Year Obligations	-	-	-	-	-
<b>Total Expenditures, Transfers and Prior Year Obligations</b>	<b>230,377,305</b>	<b>4,883,000</b>	<b>1,093,316</b>	<b>5,262,000</b>	<b>5,167,558</b>
<b>Net Change in Fund Balance</b>	<b>(5,325,585)</b>	<b>-</b>	<b>(100,316)</b>	<b>(507,000)</b>	<b>(4,407,558)</b>
Beginning Fund Balance	50,017,629	4,583,354	359,336	2,239,018	4,407,558
<b>Ending Fund Balance (Deficit)</b>	<b>44,692,044</b>	<b>4,583,354</b>	<b>259,020</b>	<b>1,732,018</b>	<b>-</b>
Committed - for Subsequent Year Expenditures		4,568,854			
Nonspendable - Capital Assets		14,500			
Restricted for TABOR	6,583,000				
Restricted			259,020	1,732,018	
Committed for Contingencies	4,340,000	-	-	-	-
<b>Assigned / Unassigned Fund Balance</b>	<b>\$ 33,769,044</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Estimated Funded Pupil Count	27,115.0	27,275.0	160.0		27,275.0
Budgeted Expenditures per Funded Pupil	\$ 8,496	\$ 179	\$ 6,833		\$ 189

Designated Grant Fund	Nutrition Services Fund	Risk Management Fund	Self Insurance Fund	Special Activities Fund	Student Activity Fund	Net Operating Funds Total
\$ -	\$ -	\$ - 2,393,000	\$ -	\$ -	\$ -	\$ 63,137,541 112,565,976 3,221,482
	1,500 3,900,000 60,000	20,000 15,000	5,000 13,200,000	7,000 6,300,000	175,000	3,140,518 32,962,000 350,052 28,309,779 9,374,066
200,000	108,000					4,115,277 949,650 1,549,589 1,696,167
3,300,000 10,960,000	4,802,804					3,300,000 17,217,927
<b>14,460,000</b>	<b>8,872,304</b>	<b>2,428,000</b>	<b>13,205,000</b>	<b>6,307,000</b>	<b>175,000</b>	<b>281,890,024</b>
-	-	-	-	-	-	-
<b>14,460,000</b>	<b>8,872,304</b>	<b>2,428,000</b>	<b>13,205,000</b>	<b>6,307,000</b>	<b>175,000</b>	<b>281,890,024</b>
6,073,000 8,387,000						136,039,781 29,481,736 16,886,104
<b>14,460,000</b>	-	-	-	-	-	<b>182,407,621</b>
						1,977,431 2,634,862 21,388,707 6,106,546 26,646,865
	8,838,909	2,428,245	12,283,077			8,838,909 9,950,558 421,316
-	<b>8,838,909</b>	<b>2,428,245</b>	<b>12,283,077</b>	-	<b>321,316</b>	<b>77,965,194</b>
				10,238,515		124,000 10,238,515 24,617,911
-	-	-	-	<b>10,238,515</b>	-	<b>34,980,426</b>
<b>14,460,000</b>	<b>8,838,909</b>	<b>2,428,245</b>	<b>12,283,077</b>	<b>10,238,515</b>	<b>321,316</b>	<b>295,353,240</b>
						-
<b>14,460,000</b>	<b>8,838,909</b>	<b>2,428,245</b>	<b>12,283,077</b>	<b>10,238,515</b>	<b>321,316</b>	<b>295,353,240</b>
						-
<b>14,460,000</b>	<b>8,838,909</b>	<b>2,428,245</b>	<b>12,283,077</b>	<b>10,238,515</b>	<b>321,316</b>	<b>295,353,240</b>
-	<b>33,395</b>	<b>(245)</b>	<b>921,923</b>	<b>(3,931,515)</b>	<b>(146,316)</b>	<b>(13,463,216)</b>
-	3,167,781	3,282,603	6,232,028	3,931,515	146,316	78,367,139
-	<b>3,201,176</b>	<b>3,282,358</b>	<b>7,153,951</b>	-	-	<b>64,903,923</b>
	1,201,873	3,233,358	7,153,951			14,956,164 1,216,373 6,583,000 1,991,038 4,389,000
\$ -	\$ <b>1,999,303</b>	\$ -	\$ -	\$ -	\$ -	\$ <b>35,768,348</b>

27,275.0	27,275.0	27,275.0		27,275.0	27,275.0	
\$ <b>530</b>	\$ <b>324</b>	\$ <b>89</b>		\$ <b>375</b>	\$ <b>12</b>	

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**CONSOLIDATED ADOPTED BUDGET SUMMARY**  
**FISCAL YEAR ENDING JUNE 30, 2014**

Description	Bond Redemption Fund	Building Fund	Student Scholarship Fund	Net Total Other Funds
<b>Revenues</b>				
Local Sources				
Property Tax	\$ 36,061,506	\$ -	\$ -	\$ 36,061,506
Investment Income	4,700	400,000	200	404,900
Fund Raising and Contributions			50,000	50,000
Proceeds From Borrowing		-		-
<b>Total Revenues</b>	<b>36,066,206</b>	<b>400,000</b>	<b>50,200</b>	<b>36,516,406</b>
<b>Expenditures</b>				
Debt Services	33,875,067			33,875,067
Capital Construction		37,679,879		37,679,879
Student Scholarships			75,000	75,000
<b>Total Budgeted Expenditures</b>	<b>33,875,067</b>	<b>37,679,879</b>	<b>75,000</b>	<b>71,629,946</b>
<b>Net Change in Fund Balances</b>	<b>2,191,139</b>	<b>(37,279,879)</b>	<b>(24,800)</b>	<b>(35,113,540)</b>
Beginning Fund Balances	30,362,592	37,279,879	221,103	67,863,574
<b>Ending Fund Balances</b>	<b>\$ 32,553,731</b>	<b>\$ -</b>	<b>\$ 196,303</b>	<b>\$ 32,750,034</b>

Estimated Funded Pupil Count	27,275.0	27,275.0		
Budgeted Expenditures per Funded Pupil	\$ 1,242	\$ 1,381		

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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, 2014**

Description	Fund #	10	18	19	22	23
	Fund Name	General Fund	Risk Management	Colorado Preschool Program	Designated Grants	Pupil Activity
BEGINNING FUND BALANCE (Includes ALL Reserves)	Object/ Source	50,017,629	3,282,603	359,336	-	3,931,515
<b>REVENUES</b>						
Local Sources	1000 - 1999	111,286,938	35,000	-	-	6,307,000
Intermediate Sources	2000 - 2999	-				
State Sources	3000 - 3999	120,568,659			200,000	
Federal Sources	4000 - 4999	1,455,123			14,260,000	
<b>TOTAL REVENUES</b>		<b>233,310,720</b>	<b>35,000</b>	<b>-</b>	<b>14,460,000</b>	<b>6,307,000</b>
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUES</b>		<b>283,328,349</b>	<b>3,317,603</b>	<b>359,336</b>	<b>14,460,000</b>	<b>10,238,515</b>
TOTAL ALLOCATIONS (TO)/FROM OTHER FUNDS	5600,5700, 5800	(8,259,000)	2,393,000	993,000		
TRANSFERS (TO)/FROM OTHER FUNDS	5200 - 5300	-				-
TRANSFERS TO CHARTER SCHOOLS	5200, 5700	(24,617,911)				
<b>AVAILABLE BEGINNING FUND BALANCE &amp; REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)</b>		<b>250,451,438</b>	<b>5,710,603</b>	<b>1,352,336</b>	<b>14,460,000</b>	<b>10,238,515</b>
<b>EXPENDITURES</b>						
Instruction - Program 0010 to 2099						
Salaries	0100	88,975,309			6,001,203	
Employee Benefits	0200	25,782,152			1,695,503	
Purchased Services	0300,0400, 0500	2,452,520		751,000	174,929	
Supplies and Materials	0600	7,848,737			789,618	10,238,515
Property	0700	25,672			211,415	
Other	0800, 0900	421,315			31,208	
<b>Total Instruction</b>		<b>125,505,705</b>	<b>-</b>	<b>751,000</b>	<b>8,903,876</b>	<b>10,238,515</b>
Supporting Services						
Students - Program 2100						
Salaries	0100	7,082,213			1,192,388	
Employee Benefits	0200	2,010,020			358,205	
Purchased Services	0300,0400, 0500	228,350			187,371	
Supplies and Materials	0600	50,888			45,511	
Property	0700	0			-	
Other	0800, 0900	30,000			-	
<b>Total Students</b>		<b>9,401,471</b>	<b>-</b>	<b>-</b>	<b>1,783,475</b>	<b>-</b>
Instructional Staff - Program 2200						
Salaries	0100	6,011,951		127,841	1,754,578	
Employee Benefits	0200	1,163,300		39,975	437,806	
Purchased Services	0300,0400, 0500	916,578			372,547	
Supplies and Materials	0600	831,216		5,000	188,871	
Property	0700	0		150,000	33,381	
Other	0800, 0900	75,880		19,500	4,681	
<b>Total Instructional Staff</b>		<b>8,998,925</b>	<b>-</b>	<b>342,316</b>	<b>2,791,865</b>	<b>-</b>
General Administration - Program 2300						
Salaries	0100	797,552				
Employee Benefits	0200	246,160				
Purchased Services	0300,0400, 0500	750,088				
Supplies and Materials	0600	152,931				
Property	0700	0				
Other	0800, 0900	30,700				
<b>Total General Administration</b>		<b>1,977,431</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
School Administration - Program 2400						
Salaries	0100	12,538,296			181,352	
Employee Benefits	0200	3,658,192			47,761	
Purchased Services	0300,0400, 0500	30,251			21,226	
Supplies and Materials	0600	614,468			-	
Property	0700	1,000			-	
Other	0800, 0900	43,897			-	
<b>Total School Administration</b>		<b>16,886,104</b>	<b>-</b>	<b>-</b>	<b>250,338</b>	<b>-</b>

27	29	31	41	43	51	65	72	74	
Community Education	Fair Contributions	Bond Redemption	Building Fund	Capital Reserve	Nutrition Services	Self Insurance	Student Scholarship	Pupil Activity	TOTAL
2,239,018	4,407,558	30,362,592	37,279,879	4,583,354	3,167,781	6,232,028	221,103	146,316	146,230,712
4,755,000	760,000	36,066,206	400,000	10,000	3,961,500	13,205,000	50,200	175,000	177,011,844
					108,000				120,876,659
					4,802,804				20,517,927
<b>4,755,000</b>	<b>760,000</b>	<b>36,066,206</b>	<b>400,000</b>	<b>10,000</b>	<b>8,872,304</b>	<b>13,205,000</b>	<b>50,200</b>	<b>175,000</b>	<b>318,406,430</b>
<b>6,994,018</b>	<b>5,167,558</b>	<b>66,428,798</b>	<b>37,679,879</b>	<b>4,593,354</b>	<b>12,040,085</b>	<b>19,437,028</b>	<b>271,303</b>	<b>321,316</b>	<b>464,637,142</b>
				4,873,000					-
									-
									(24,617,911)
<b>6,994,018</b>	<b>5,167,558</b>	<b>66,428,798</b>	<b>37,679,879</b>	<b>9,466,354</b>	<b>12,040,085</b>	<b>19,437,028</b>	<b>271,303</b>	<b>321,316</b>	<b>440,019,231</b>
2,091,092									97,067,604
523,275							75,000		28,000,931
262,618								321,316	3,716,067
337,108									19,535,293
693,726									930,813
1,354,181									1,806,704
<b>5,262,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>321,316</b>	<b>151,057,412</b>
									8,274,601
									2,368,225
									415,721
									96,399
									-
									30,000
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,184,946</b>
									7,894,370
									1,641,081
									1,289,125
									1,025,087
									183,381
									100,061
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,133,105</b>
									797,552
									246,160
									750,088
									152,931
									-
									30,700
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,977,431</b>
									12,719,648
									3,705,953
									51,477
									614,468
									1,000
									43,897
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,136,442</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**CONSOLIDATED ADOPTED BUDGET SUMMARY**  
**EXPENDITURES BY PROGRAM AND OBJECT**  
**FISCAL YEAR ENDING JUNE 30, 2014**

Description	Fund #	10	18	19	22	23
	Fund Name	General Fund	Risk Management	Colorado Preschool Program	Designated Grants	Pupil Activity
<b>Business Services - Program 2500</b>						
Salaries	0100	1,665,204				
Employee Benefits	0200	504,736				
Purchased Services	0300,0400, 0500	276,922				
Supplies and Materials	0600	167,000				
Property	0700	0				
Other	0800, 0900	21,000				
<b>Total Business Services</b>		<b>2,634,862</b>	-	-	-	-
<b>Operations and Maintenance - Program 2600</b>						
Salaries	0100	10,374,228				
Employee Benefits	0200	3,017,099				
Purchased Services	0300,0400, 0500	2,511,730				
Supplies and Materials	0600	5,370,306				
Property	0700	33,344				
Other	0800, 0900	82,000				
<b>Total Operations and Maintenance</b>		<b>21,388,707</b>	-	-	-	-
<b>Student Transportation - Program 2700</b>						
Salaries	0100	3,471,179				
Employee Benefits	0200	1,027,142				
Purchased Services	0300,0400, 0500	164,225			2,196	
Supplies and Materials	0600	1,409,000				
Property	0700	0				
Other	0800, 0900	35,000			7,802	
<b>Total Student Transportation</b>		<b>6,106,546</b>	-	-	<b>9,998</b>	-
<b>Central Support - Program 2800</b>						
Salaries	0100	2,516,130	264,600		72,541	
Employee Benefits	0200	722,486	68,975		17,512	
Purchased Services	0300,0400 ,0500	3,875,533	1,993,770			
Supplies and Materials	0600	4,557,801	57,200			
Property	0700	222,993				
Other	0800, 0900	40,700	43,700		630,396	
<b>Total Central Support</b>		<b>11,935,643</b>	<b>2,428,245</b>	-	<b>720,449</b>	-
<b>Enterprise Operatings - Program 3200</b>						
Salaries	0100					
Employee Benefits	0200					
Purchased Services	0300,0400 ,0500					
Supplies and Materials	0600					
Property	0700					
Other	0800, 0900					
<b>Total Enterprise Operations</b>		-	-	-	-	-
<b>Education for Adults - Program 3400</b>						
Salaries	0100	0				
Employee Benefits	0200	0				
Purchased Services	0300,0400 ,0500	124,000				
Supplies and Materials	0600	0				
Property	0700	0				
Other	0800, 0900	0				
<b>Total Education for Adults Services</b>		<b>124,000</b>	-	-	-	-
<b>Total Supporting Services</b>		<b>79,453,689</b>	<b>2,428,245</b>	<b>342,316</b>	<b>5,556,125</b>	-



27	29	31	41	43	51	65	72	74	
Community Education	Fair Contributions	Bond Redemption	Building Fund	Capital Reserve	Nutrition Services	Self Insurance	Student Scholarship	Pupil Activity	TOTAL
									1,665,204
									504,736
									276,922
									167,000
									-
									21,000
-	-	-	-	-	-	-	-	-	<b>2,634,862</b>
									10,374,228
									3,017,099
									2,511,730
									5,370,306
									33,344
									82,000
-	-	-	-	-	-	-	-	-	<b>21,388,707</b>
									3,471,179
									1,027,142
									166,421
									1,409,000
									-
									42,802
-	-	-	-	-	-	-	-	-	<b>6,116,544</b>
						153,759			3,007,030
						43,318			852,291
						12,068,000			17,937,303
						6,000			4,621,001
						12,000			234,993
									714,796
-	-	-	-	-	-	<b>12,283,077</b>	-	-	<b>27,367,414</b>
					3,283,486				3,283,486
					1,069,423				1,069,423
					175,000				175,000
					4,000,000				4,000,000
					30,000				30,000
					100,000				100,000
-	-	-	-	-	<b>8,657,909</b>	-	-	-	<b>8,657,909</b>
									-
									-
									124,000
									-
									-
-	-	-	-	-	-	-	-	-	<b>124,000</b>
-	-	-	-	-	<b>8,657,909</b>	<b>12,283,077</b>	-	-	<b>108,721,360</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**CONSOLIDATED ADOPTED BUDGET SUMMARY**  
**EXPENDITURES BY PROGRAM AND OBJECT**  
**FISCAL YEAR ENDING JUNE 30, 2014**

Description	Fund #	10	18	19	22	23
	Fund Name	General Fund	Risk Management	Colorado Preschool Program	Designated Grants	Pupil Activity
Property - Program 4000						
Salaries	0100					
Employee Benefits	0200					
Purchased Services	0300,0400 ,0500	800,000				
Supplies and Materials	0600					
Property	0700					
Other	0800, 0900					
<b>Total Property</b>		<b>800,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure						
Salaries	0100					
Employee Benefits	0200					
Purchased Services	0300,0400 ,0500					
Supplies and Materials	0600					
Property	0700					
Other	0800, 0900					
<b>Total Other Uses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>205,759,394</b>	<b>2,428,245</b>	<b>1,093,316</b>	<b>14,460,000</b>	<b>10,238,515</b>
RESERVES						
District Emergency Reserve - Program 9315	0840	4,340,000	49,000	-		
Reserve for TABOR 3% - Program 9310	0840	6,583,000	-			
Res. for TABOR - Multi-Year Obligations Program 9320	0840					
<b>TOTAL RESERVES</b>		<b>10,923,000</b>	<b>49,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>		<b>216,682,394</b>	<b>2,477,245</b>	<b>1,093,316</b>	<b>14,460,000</b>	<b>10,238,515</b>
NON-APPROPRIATED RESERVE - Program 9200		-	3,233,358	259,020	-	-
<b>TOTAL AVAILABLE BEGINNING FUND BALANCE &amp; REVENUES LESS TOTAL EXPENDITURES &amp; RESERVES LESS NON-APPROPRIATED RESERVES</b>		<b>33,769,044</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

27	29	31	41	43	51	65	72	74	
Community Education	Fair Contributions	Bond Redemption	Building Fund	Capital Reserve	Nutrition Services	Self Insurance	Student Scholarship	Pupil Activity	TOTAL
			686,595						686,595
			180,652						180,652
	100,000		3,000,000						3,900,000
			500,000						500,000
	5,067,558		33,282,632	4,883,000					43,233,190
			30,000						30,000
-	5,167,558	-	37,679,879	4,883,000	-	-	-	-	48,530,437
									-
		7,050							7,050
					181,000				181,000
		33,868,017							33,868,017
-	-	33,875,067	-	-	181,000	-	-	-	34,056,067
5,262,000	5,167,558	33,875,067	37,679,879	4,883,000	8,838,909	12,283,077	75,000	321,316	342,365,276
									4,389,000
									6,583,000
									-
-	-	-	-	-	-	-	-	-	10,972,000
5,262,000	5,167,558	33,875,067	37,679,879	4,883,000	8,838,909	12,283,077	75,000	321,316	353,337,276
1,732,018	-	32,553,731	-	4,583,354	3,201,176	-	196,303	-	45,758,962
-	-	-	-	-	-	7,153,951	-	-	40,922,994

