



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

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

# **SUPERINTENDENT'S AMENDED BUDGET**

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

May 22, 2013 (Introduction)  
June 12, 2013 (Public Hearing)  
June 26, 2013 (Adoption)  
January 22, 2014 (Amended)

*“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 AMENDED BUDGET FISCAL YEAR ENDING JUNE 30, 2014

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**ST. VRAIN VALLEY SCHOOLS**  
*academic excellence by design*

DATE: January 22, 2014

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

This St. Vrain Valley School District General Fund adopted 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 adopted 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 \$248,581,074, which includes planned expenditures of \$223,758,707 plus appropriated reserves of \$24,822,367.

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 .....	223,758,707	24,822,367	248,581,074
Capital Reserve Capital Projects Fund .....	8,700,000	-	8,700,000
Fair Contributions for Public School Sites Fund .....	860,200	4,422,689	5,282,889
Nutrition Services Fund .....	8,858,909	-	8,858,909
Governmental Designated Purpose Grant Fund .....	14,867,000	-	14,867,000
Risk Management Fund .....	4,069,000	435,245	4,504,245
Special Activities Fund .....	6,307,000	3,237,036	9,544,036
Student Activity Fund .....	175,000	143,346	318,346
Self-Insurance Fund .....	13,205,000	-	13,205,000
Sub-Total - General Student Population .....	280,800,816	33,060,683	313,861,499
Colorado Preschool Program Fund .....	1,111,500	198,170	1,309,670
Community Education Fund .....	4,755,000	507,000	5,262,000
Sub-Total - Operating Funds .....	286,667,316	33,765,853	320,433,169
<b>Other Funds</b>			
Bond Redemption Fund .....	33,875,067	-	33,875,067
Building Fund .....	400,000	36,380,453	36,780,453
Student Scholarship Fund .....	50,200	24,800	75,000
<b>Total Budget</b>	<b>320,992,583</b>	<b>70,171,106</b>	<b>391,163,689</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 29,000 students.

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

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

The annual budget development is a cooperative staff and community effort. We continue to appreciate the time and support provided by those contributing to the process, especially the Finance and Audit Committee. We invite further participation of 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 above the printed name.

Don Haddad, Ed.D.  
Superintendent of Schools

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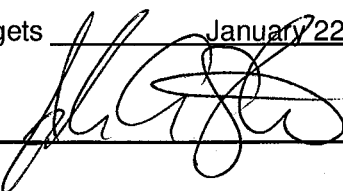


APPROPRIATION RESOLUTION

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 .....	\$ 248,581,074
Bond Redemption Fund .....	33,875,067
Building Fund .....	36,780,453
Capital Reserve Capital Projects Fund .....	8,700,000
Colorado Preschool Program Fund .....	1,309,670
Community Education Fund .....	5,262,000
Fair Contributions for Public School Sites Fund .....	5,282,889
Governmental Designated Purpose Grant Fund .....	14,867,000
Nutrition Services Fund .....	8,858,909
Risk Management Fund .....	4,504,245
Special Activities Fund .....	9,544,036
Student Activity Fund .....	318,346
Student Scholarship Fund .....	75,000
Self-Insurance Fund .....	13,205,000
 TOTAL .....	 <u>\$ 391,163,689</u>

Date of the amendment of the budgets January 22, 2014

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 Delta 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 \$223,758,707. The total budgeted expenditures in the General Fund are \$236,995,074. Therefore, \$13,236,367 of General Fund fund balance is proposed to be spent down during Fiscal Year 2014. In addition, reserved fund balance of \$11,586,000 is also appropriated in the General Fund. The appropriated reserves include \$4,581,000 for contingency reserve as required by Board policy, and \$7,005,000 of TABOR reserves. The total General Fund budget appropriation for the year ending June 30, 2014 is \$248,581,074.

# 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 amended budget is based upon an actual student headcount of 29,452 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 28,011.8, an increase of 804.0 (2.96%) 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 \$4,705,442. This is based on 24,897 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 at least \$300 per student for FY14. A total of \$12,118,560 is included in FY14. This includes \$3,243,000 to the Risk Management Fund and \$8,875,560 to the Capital Reserve Fund. Allocated amounts to these funds have been increased in FY14 due to flood-related costs and other proposed projects.
6. State Equalization Program  
Based on current appropriation from the State of Colorado, the District is forecasting \$6,466.58 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 five of the charter schools in proportion to the October 1, 2008 student FPC. The District also shares the 2012 Mill Levy Override revenue with the six current charter schools in proportion to the October 1, 2012 student FPC. The projected student FPC for the charter schools for FY14 is 3,115.30, an increase of 68.14 over FY13, resulting in a total projected budget of \$23,207,191 as follows:

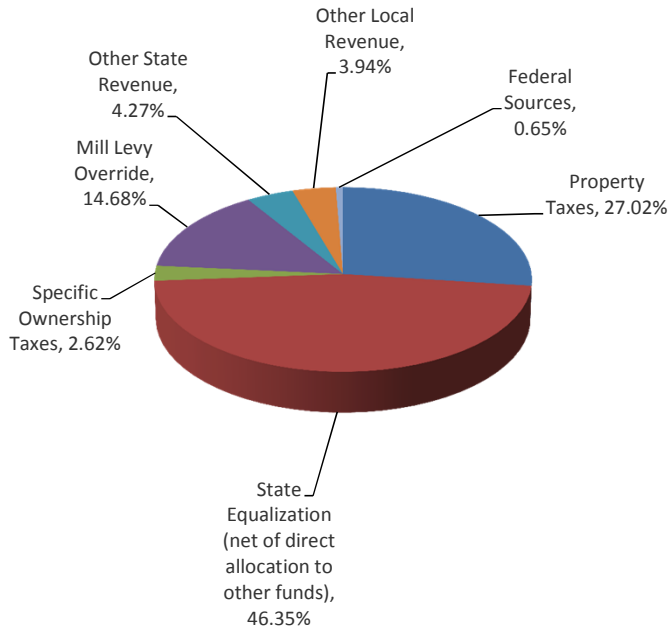
	<u>FPC</u>	<u>PPR</u>	<u>MLO</u>
Aspen Ridge	236.80	\$ 1,531,286	\$ 106,113
Carbon Valley	272.26	1,760,591	446,118
Flagstaff Academy	845.94	5,470,339	783,009
Imagine @ Firestone	594.20	3,842,442	640,688
St. Vrain Montessori	158.04	1,021,978	129,033
Twin Peaks	<u>1,008.06</u>	<u>6,518,701</u>	<u>956,893</u>
	<u>3,115.30</u>	<u>\$20,145,337</u>	<u>\$3,061,854</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
- The FY14 salaries expense included an average increase of 4.6%, 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	Amended Budget 6/30/13	Actual 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14
Local Sources	\$ 92,269,379	\$ 107,664,827	\$ 108,850,791	\$ 111,286,938	\$ 107,964,574
State Sources	111,483,004	115,786,898	115,745,102	120,568,659	127,568,570
Federal Sources	1,929,664	1,762,319	1,691,633	1,455,123	1,455,123
<b>Revenues Before Allocation</b>	<b>205,682,047</b>	<b>225,214,044</b>	<b>226,287,526</b>	<b>233,310,720</b>	<b>236,988,267</b>
Allocation to:					
Capital Reserve Fund	(2,655,000)	(2,742,000)	(2,742,000)	(4,873,000)	(8,875,560)
Risk Management Fund	(305,000)	(539,000)	(539,000)	(2,393,000)	(3,243,000)
Colorado Preschool Program	(894,012)	(965,000)	(979,027)	(993,000)	(1,111,000)
Fiscal Emergency Reserve	-	-	-	-	-
<b>Total General Fund Revenues</b>	<b>201,828,035</b>	<b>220,968,044</b>	<b>222,027,499</b>	<b>225,051,720</b>	<b>223,758,707</b>
Expenditures	196,604,621	211,867,094	201,848,092	230,377,305	236,995,074
Transfers	-	3,571,000	3,477,887	-	-
<b>Total Expenditures &amp; Transfers</b>	<b>196,604,621</b>	<b>215,438,094</b>	<b>205,325,979</b>	<b>230,377,305</b>	<b>236,995,074</b>
<b>Excess of Revenues Over Expenditures &amp; Transfers</b>	<b>\$ 5,223,414</b>	<b>\$ 5,529,950</b>	<b>\$ 16,701,520</b>	<b>\$ (5,325,585)</b>	<b>\$ (13,236,367)</b>

**GENERAL FUND REVENUE  
SOURCES**



Summary of General Fund Revenue	Amended Budget FY14	%
Property Taxes	\$ 60,430,557	27.02%
State Equalization (net of direct allocation to other funds)	104,769,179	46.82%
Specific Ownership Taxes	5,851,998	2.62%
Mill Levy Override	32,856,622	14.68%
Other State Revenue	9,569,831	4.27%
Other Local Revenue	8,825,397	3.94%
<u>Federal Sources</u>	<u>1,455,123</u>	<u>0.65%</u>
<b>Total</b>	<b>\$ 223,758,707</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	Amended Budget 6/30/13	Actual 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14
<b>Revenues</b>					
Local Sources	\$ 92,269,379	\$ 107,664,827	\$ 108,850,791	\$ 111,286,938	\$ 107,964,574
State Sources	111,483,004	115,786,898	115,745,102	120,568,659	127,568,570
Federal Sources	1,929,664	1,762,319	1,691,633	1,455,123	1,455,123
Revenue Allocation:					
Capital Reserve Fund	(2,655,000)	(2,742,000)	(2,742,000)	(4,873,000)	(8,875,560)
Risk Management Fund	(305,000)	(539,000)	(539,000)	(2,393,000)	(3,243,000)
Colorado Preschool Program Fund	(894,012)	(965,000)	(979,027)	(993,000)	(1,111,000)
Fiscal Emergency Reserve	-	-	-	-	-
<b>Total Revenues</b>	<b>201,828,035</b>	<b>220,968,044</b>	<b>222,027,499</b>	<b>225,051,720</b>	<b>223,758,707</b>
Designated and Reserved Fund Balance	-	-	-	-	-
<b>Total Funds Available</b>	<b>201,828,035</b>	<b>220,968,044</b>	<b>222,027,499</b>	<b>225,051,720</b>	<b>223,758,707</b>
<b>Expenditures</b>					
<b>Instruction</b>					
<b>Direct Instruction</b>					
Preschool Education	2,698,998	3,877,648	2,691,490	1,733,318	4,422,523
Elementary Education	37,754,566	39,084,189	37,582,361	43,940,510	43,447,701
Middle School Education	16,104,986	16,919,018	16,375,702	21,412,530	17,923,832
High School Education	25,187,629	26,636,807	24,919,414	29,026,531	27,701,571
Other Regular Education	11,845,670	13,872,429	13,412,950	12,621,848	16,917,601
Special Programs	13,750,681	15,019,975	14,316,868	15,469,044	17,874,951
<b>Subtotal-Direct Instruction</b>	<b>107,342,530</b>	<b>115,410,066</b>	<b>109,298,785</b>	<b>124,203,781</b>	<b>128,288,179</b>
<b>Indirect Instruction</b>					
Pupil Support Services	10,531,601	10,712,554	9,913,164	11,503,495	8,878,889
Instructional Staff Services	5,908,931	7,004,377	6,430,082	8,998,925	10,753,121
School Administration	14,845,099	15,857,859	15,539,746	16,886,104	17,279,203
<b>Subtotal-Indirect Instruction</b>	<b>31,285,631</b>	<b>33,574,790</b>	<b>31,882,992</b>	<b>37,388,524</b>	<b>36,911,213</b>
<b>Total Instruction</b>	<b>138,628,161</b>	<b>148,984,856</b>	<b>141,181,777</b>	<b>161,592,305</b>	<b>165,199,392</b>
<b>Other Expenditures</b>					
General Administration	1,787,263	2,287,541	2,019,362	1,977,431	2,125,092
Fiscal Services	2,336,323	2,886,095	2,831,203	2,634,862	3,175,650
Operations/Maintenance/Custodial	17,832,641	19,980,846	20,301,570	21,388,707	21,740,822
Pupil Transportation	6,341,908	5,873,165	6,435,253	6,106,546	6,487,905
Central Services	9,359,565	9,379,025	6,259,202	11,935,543	14,935,022
Community Services	456,528	241,644	592,561	124,000	124,000
Charter Schools	19,029,260	22,233,922	22,227,164	24,617,911	23,207,191
<b>Total Other Expenditures</b>	<b>57,143,488</b>	<b>62,882,238</b>	<b>60,666,315</b>	<b>68,785,000</b>	<b>71,795,682</b>
<b>Total Expenditures</b>	<b>195,771,649</b>	<b>211,867,094</b>	<b>201,848,092</b>	<b>230,377,305</b>	<b>236,995,074</b>
Transfers to Other Funds	-	3,571,000	3,477,887	-	-
<b>Total Expenditures and Transfers</b>	<b>195,771,649</b>	<b>215,438,094</b>	<b>205,325,979</b>	<b>230,377,305</b>	<b>236,995,074</b>
Prior Year Obligations	832,972	-	-	-	-
<b>Total Expenditures, Transfers and Prior Year Obligations</b>	<b>196,604,621</b>	<b>215,438,094</b>	<b>205,325,979</b>	<b>230,377,305</b>	<b>236,995,074</b>
<b>Net Change in Fund Balance</b>	<b>5,223,414</b>	<b>5,529,950</b>	<b>16,701,520</b>	<b>(5,325,585)</b>	<b>(13,236,367)</b>
Beginning Fund Balance	39,319,762	44,543,176	44,543,176	50,017,629	61,244,696
Less Appropriated Fund Balance	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>44,543,176</b>	<b>50,073,126</b>	<b>61,244,696</b>	<b>44,692,044</b>	<b>48,008,329</b>
Nonspendable - Deposits, Inventories, & Prepaids	436,926	-	1,093,153	-	-
Restricted for TABOR	6,603,322	6,252,000	6,855,120	6,583,000	7,005,000
Restricted for Dental Trust	92,193	-	-	-	-
Committed for Contingencies	4,402,215	4,092,000	4,570,080	4,340,000	4,581,000
Committed for BOE allocations	3,047,000	-	7,266,000	-	-
Assigned for Subsequent Year Expenditures	7,962,476	-	8,282,563	-	-
Assigned for Multi-Year Contracts	-	-	-	-	-
Assigned for Budget Rollover	-	-	-	-	-
Assigned for Mill Levy Override	16,589,415	17,725,000	29,051,494	27,370,707	25,770,707
<b>Unassigned Fund Balance</b>	<b>\$ 5,409,629</b>	<b>\$ 22,004,126</b>	<b>\$ 4,126,286</b>	<b>\$ 6,398,337</b>	<b>\$ 10,651,622</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	Amended Budget 6/30/13	Actual 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14
<b>Revenues</b>					
Local Sources					
Property taxes	\$ 58,778,979	\$ 60,902,523	\$ 61,759,192	\$ 63,137,541	\$ 60,430,557
Specific ownership taxes	5,920,333	6,132,310	7,090,842	6,362,000	5,851,998
Mill levy override	17,108,522	32,635,663	31,646,447	32,962,000	32,856,622
Investment income	206,387	218,560	245,410	291,552	291,552
Charges for services	4,925,520	5,702,771	5,584,305	6,459,779	6,459,779
Miscellaneous	5,329,638	2,073,000	2,524,595	2,074,066	2,074,066
<b>Total local revenues</b>	<b>92,269,379</b>	<b>107,664,827</b>	<b>108,850,791</b>	<b>111,286,938</b>	<b>107,964,574</b>
State Sources					
Equalization	103,622,720	107,939,979	108,346,576	112,565,976	117,998,739
Special education	3,743,482	3,942,370	4,333,895	4,115,277	5,237,019
Vocational education	949,650	949,650	838,889	949,650	838,889
Transportation	1,569,389	1,549,589	1,602,913	1,549,589	1,562,186
Gifted and talented	249,736	259,310	259,310	259,310	267,554
English Language Proficiency Act	467,231	346,000	363,519	328,857	328,857
BEST Grant	880,796	800,000	-	800,000	800,000
Miscellaneous	-	-	-	-	535,326
<b>Total state revenues</b>	<b>111,483,004</b>	<b>115,786,898</b>	<b>115,745,102</b>	<b>120,568,659</b>	<b>127,568,570</b>
Federal Sources					
Adult education	170,710	153,514	138,072	-	-
Build America Bond Rebates	1,522,409	1,522,409	1,456,184	1,367,123	1,367,123
Migrant grant pass through BOCES	74,159	86,396	97,377	88,000	88,000
Ed Jobs and SFSF Grants	162,386	-	-	-	-
<b>Total federal revenues</b>	<b>1,929,664</b>	<b>1,762,319</b>	<b>1,691,633</b>	<b>1,455,123</b>	<b>1,455,123</b>
Revenue Allocation:					
Capital Reserve Fund	(2,655,000)	(2,742,000)	(2,742,000)	(4,873,000)	(8,875,560)
Risk Management Fund	(305,000)	(539,000)	(539,000)	(2,393,000)	(3,243,000)
Colorado Preschool Program Fund	(894,012)	(965,000)	(979,027)	(993,000)	(1,111,000)
Fiscal Emergency Reserve	-	-	-	-	-
<b>Total Revenues</b>	<b>201,828,035</b>	<b>220,968,044</b>	<b>222,027,499</b>	<b>225,051,720</b>	<b>223,758,707</b>
Designated and Reserved Fund Balance	-	-	-	-	-
<b>Total Funds Available</b>	<b>201,828,035</b>	<b>220,968,044</b>	<b>222,027,499</b>	<b>225,051,720</b>	<b>223,758,707</b>
<b>Expenditures</b>					
Salaries	120,129,641	124,366,834	120,778,458	134,791,423	138,830,998
Benefits	32,246,679	34,613,647	33,430,446	38,609,980	38,648,047
Purchased services	10,137,105	12,066,098	8,753,371	11,330,697	12,186,753
Supplies and materials	10,903,536	15,951,403	12,395,487	19,963,324	23,043,821
Other	726,722	962,805	774,600	780,961	791,817
Charter schools	19,029,260	22,233,922	22,227,164	24,617,911	23,207,191
Capital outlay	2,598,706	1,672,385	3,488,566	283,009	286,447
<b>Total Expenditures</b>	<b>195,771,649</b>	<b>211,867,094</b>	<b>201,848,092</b>	<b>230,377,305</b>	<b>236,995,074</b>
Transfers to (from) Other Funds	-	3,571,000	3,477,887	-	-
<b>Total Expenditures and Transfers</b>	<b>195,771,649</b>	<b>215,438,094</b>	<b>205,325,979</b>	<b>230,377,305</b>	<b>236,995,074</b>
Prior Year Obligations	832,972	-	-	-	-
<b>Total Expenditures, Transfers and Prior</b>	<b>196,604,621</b>	<b>215,438,094</b>	<b>205,325,979</b>	<b>230,377,305</b>	<b>236,995,074</b>
<b>Net Change in Fund Balance</b>	<b>5,223,414</b>	<b>5,529,950</b>	<b>16,701,520</b>	<b>(5,325,585)</b>	<b>(13,236,367)</b>
Beginning Fund Balance	39,319,762	44,543,176	44,543,176	50,017,629	61,244,696
Less Appropriated Fund Balance	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>44,543,176</b>	<b>50,073,126</b>	<b>61,244,696</b>	<b>44,692,044</b>	<b>48,008,329</b>
Nonspendable - Deposits, Inventories, & Prepays					
Prepays	436,926	-	1,093,153	-	-
Restricted for TABOR	6,603,322	6,252,000	6,855,120	6,583,000	7,005,000
Restricted for Dental Trust	92,193	-	-	-	-
Committed for Contingencies	4,402,215	4,092,000	4,570,080	4,340,000	4,581,000
Committed for BOE allocations	3,047,000	-	7,266,000	-	-
Assigned for Subsequent Year Expenditures	7,962,476	-	8,282,563	-	-
Assigned for Multi-Year Contracts	-	-	-	-	-
Assigned for Budget Rollover	-	-	-	-	-
Assigned for Mill Levy Override	16,589,415	17,725,000	29,051,494	27,370,707	25,770,707
<b>Unassigned Fund Balance</b>	<b>\$ 5,409,629</b>	<b>\$ 22,004,126</b>	<b>\$ 4,126,286</b>	<b>\$ 6,398,337</b>	<b>\$ 10,651,622</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	Amended Budget 6/30/13	Actual 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14
<b>Local Sources</b>					
Property Taxes	\$ 58,778,979	\$ 60,902,523	\$ 61,759,192	\$ 63,137,541	\$ 60,430,557
Specific Ownership Taxes	5,920,333	6,132,310	7,090,842	6,362,000	5,851,998
Mill Levy Override	17,108,522	32,635,663	31,646,447	32,962,000	32,856,622
<b>Subtotal Taxes</b>	<b>81,807,834</b>	<b>99,670,496</b>	<b>100,496,481</b>	<b>102,461,541</b>	<b>99,139,177</b>
<b>Other Local</b>					
Investment Income	206,387	218,560	245,410	291,552	291,552
Charges for Service	4,925,520	4,627,000	4,781,370	5,234,338	5,234,338
Rental of Facilities	453,917	187,000	212,629	453,917	453,917
Indirect Cost Revenue	572,400	636,000	562,821	636,000	636,000
Services to Charter Schools	1,130,486	1,075,771	802,935	1,225,441	1,225,441
Other Local	3,172,835	1,250,000	1,749,145	984,149	984,149
<b>Subtotal Other Local</b>	<b>10,461,545</b>	<b>7,994,331</b>	<b>8,354,310</b>	<b>8,825,397</b>	<b>8,825,397</b>
<b>Total Local Sources</b>	<b>92,269,379</b>	<b>107,664,827</b>	<b>108,850,791</b>	<b>111,286,938</b>	<b>107,964,574</b>
<b>Percent Change</b>		0.166853274	<b>17.97%</b>	<b>2.24%</b>	<b>-2.99%</b>
<b>State Sources</b>					
State Equalization Aid	103,622,720	107,939,979	108,346,576	112,565,976	117,998,739
Special Education	3,743,482	3,942,370	4,333,895	4,115,277	5,237,019
Vocational Education	949,650	949,650	838,889	949,650	838,889
Transportation	1,569,389	1,549,589	1,602,913	1,549,589	1,562,186
Gifted and Talented	249,736	259,310	259,310	259,310	267,554
English Language Proficiency Act	467,231	346,000	363,519	328,857	328,857
BEST Grant	880,796	800,000	0	800,000	800,000
Other State	-	-	-	-	535,326
<b>Total State Sources</b>	<b>111,483,004</b>	<b>115,786,898</b>	<b>115,745,102</b>	<b>120,568,659</b>	<b>127,568,570</b>
<b>Percent Change</b>		0.038605831	<b>3.82%</b>	<b>4.17%</b>	<b>5.81%</b>
<b>Federal Sources</b>					
Adult Education	170,710	153,514	138,072	-	-
Build America Bond Rebates	1,522,409	1,522,409	1,456,184	1,367,123	1,367,123
Migrant Grant Pass Through BOCES	74,159	86,396	97,377	88,000	88,000
Ed Jobs and SFSF Grants	162,386	-	-	-	-
<b>Total Federal Sources</b>	<b>1,929,664</b>	<b>1,762,319</b>	<b>1,691,633</b>	<b>1,455,123</b>	<b>1,455,123</b>
<b>Percent Change</b>		-0.086722352	<b>-12.34%</b>	<b>-13.98%</b>	<b>0.00%</b>
<b>Total Revenue Before Allocation for Capital Reserve, Risk Management and Colorado Preschool Program</b>	<b>\$ 205,682,047</b>	<b>\$ 225,214,044</b>	<b>\$ 226,287,526</b>	<b>\$ 233,310,720</b>	<b>\$ 236,988,267</b>
<b>Percent Change</b>		0.09496209	<b>10.02%</b>	<b>3.10%</b>	<b>1.58%</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**  
**GENERAL FUND AMENDMENTS**  
**EXPENDITURES BY ACTIVITY**  
**FISCAL YEAR ENDING 2014**

Item	Salaries	Employee Benefits	Purchased Services
<b>Regular Instruction</b>			
Preschool	\$ 2,385,650	\$ 722,295	\$ 10,500
Elementary School	33,149,005	9,720,820	-
Middle School	12,904,729	3,737,140	-
High School	19,389,187	5,733,748	631,875
Gifted and Talented	442,149	98,131	500
Integrated Education	2,985,522	464,241	500,820
General Instructional Media	1,880,062	613,622	-
Activities and Athletics	2,057,098	475,534	381,000
Other Regular Instruction	4,139,290	264,379	39,100
<b>Regular Instruction Total</b>	<b>79,332,692</b>	<b>21,829,910</b>	<b>1,563,795</b>
<b>Special Education</b>			
General	11,293,835	3,495,104	918,475
Hearing and Vision	150,824	41,292	-
Speech Language	1,504,124	418,570	-
Emotional Disabilities	-	-	-
Physical Disabilities	-	-	-
<b>Special Programs Total</b>	<b>12,948,783</b>	<b>3,954,966</b>	<b>918,475</b>
<b>Grand Total Direct Instruction</b>	<b>92,281,475</b>	<b>25,784,876</b>	<b>2,482,270</b>
<b>Support Services</b>			
<b>Pupils</b>			
Attendance and Social Work Services	1,131,702	401,669	207,000
Guidance	3,711,763	1,070,959	20,000
Health	1,560,234	457,645	-
Psychological Services	95,449	30,997	-
Audiology	103,473	27,491	-
Other	-	-	-
<b>Pupils Total</b>	<b>6,602,621</b>	<b>1,988,761</b>	<b>227,000</b>
<b>Instructional Staff</b>			
Curriculum Development	2,657,282	689,711	649,638
Instructional Staff Training	2,864,960	66,205	262,940
Other Instructional Staff Services	1,371,030	349,189	10,000
Educational Media	656,870	183,703	5,000
<b>Instructional Staff Total</b>	<b>7,550,142</b>	<b>1,288,808</b>	<b>927,578</b>
<b>School Administration</b>			
Office of the Principal	12,776,155	3,609,284	28,201
<b>Grand Total Classroom Support</b>	<b>\$ 26,928,918</b>	<b>\$ 6,886,853</b>	<b>\$ 1,182,779</b>

**DL DISTRICT RE-1J**  
**DED BUDGET**  
**ACTIVITY AND OBJECT**  
**JUNE 30, 2014**

<b>Supplies &amp; Materials</b>	<b>Other Expenses</b>	<b>Charter Schools</b>	<b>Capital Outlay</b>	<b>Total</b>
\$ 1,303,609	\$ 469	\$ -	\$ -	\$ 4,422,523
571,376	6,500	-	-	43,447,701
1,281,963	-	-	-	17,923,832
1,935,761	11,000	-	-	27,701,571
20,000	4,000	-	-	564,780
1,973,738	46,450	-	-	5,970,771
180,315	5,060	-	-	2,679,059
23,400	6,190	-	-	2,943,222
297,000	20,000	-	-	4,759,769
<b>7,587,162</b>	<b>99,669</b>	-	-	<b>110,413,228</b>
47,727	5,000	-	-	15,760,141
-	-	-	-	192,116
-	-	-	-	1,922,694
-	-	-	-	-
-	-	-	-	-
<b>47,727</b>	<b>5,000</b>	-	-	<b>17,874,951</b>
<b>7,634,889</b>	<b>104,669</b>	-	-	<b>128,288,179</b>
7,300	5,000	-	-	1,752,671
15,802	25,000	-	-	4,843,524
7,405	-	-	-	2,025,284
-	-	-	-	126,446
-	-	-	-	130,964
-	-	-	-	-
<b>30,507</b>	<b>30,000</b>	-	-	<b>8,878,889</b>
843,544	9,327	-	-	4,849,502
83,709	3,600	-	-	3,281,414
15,703	3,600	-	-	1,749,522
27,110	-	-	-	872,683
<b>970,066</b>	<b>16,527</b>	-	-	<b>10,753,121</b>
<b>831,780</b>	<b>33,783</b>	-	-	<b>17,279,203</b>
<b>\$ 1,832,353</b>	<b>\$ 80,310</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,911,213</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT**  
**GENERAL FUND AMENDMENTS**  
**EXPENDITURES BY ACTIVITY**  
**FISCAL YEAR ENDING 2014**

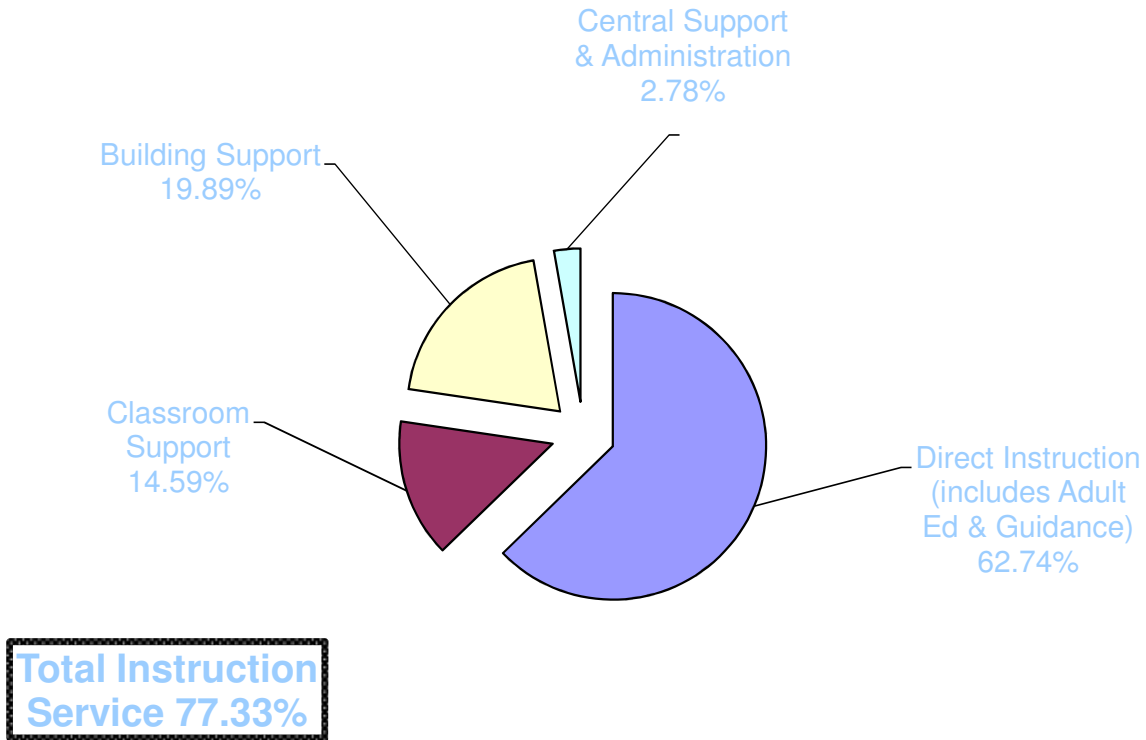
Item	Salaries	Employee Benefits	Purchased Services
<b>General Administration</b>			
Board of Education and Executive Administration	\$ 975,540	\$ 172,108	\$ 771,503
<b>General Administration Total</b>	<b>975,540</b>	<b>172,108</b>	<b>771,503</b>
<b>Fiscal Services</b>			
Fiscal Services	1,169,769	293,589	213,000
Printing/Purchasing/Warehouse	676,901	203,503	18,250
<b>Fiscal Services Total</b>	<b>1,846,670</b>	<b>497,092</b>	<b>231,250</b>
<b>Operations/Maintenance/Custodial</b>			
Administration	287,231	34,829	2,200
Utilities	-	-	3,073,005
Care & Upkeep of Buildings	6,810,600	2,377,768	2,070,791
Care & Upkeep of Grounds	942,860	291,311	5,080
Other Operation and Maintenance	55,000	9,903	122,350
Security Services	54,559	16,318	-
<b>Operations/Maintenance/Custodial Total</b>	<b>8,150,250</b>	<b>2,730,129</b>	<b>5,273,426</b>
<b>Transportation</b>			
Administration	258,349	78,991	1,000
Vehicle Operations	2,390,234	910,950	15,000
Vehicle Service and Maintenance	735,192	220,121	88,225
Other Transportation Expenses	215,620	70,223	60,000
<b>Transportation Total</b>	<b>3,599,395</b>	<b>1,280,285</b>	<b>164,225</b>
<b>Central Services</b>			
Assessment & Evaluation	62,501	16,558	120,138
Unemployment Insurance	-	-	300,000
Planning Services	229,717	58,004	6,758
Communication Services	359,508	93,077	129,000
Human Resources	994,717	268,222	281,650
Technology Services	2,309,699	628,057	1,072,714
Other Support Services	1,092,608	232,786	47,040
<b>Central Services Total</b>	<b>5,048,750</b>	<b>1,296,704</b>	<b>1,957,300</b>
<b>Grand Total Support Services</b>	<b>46,549,523</b>	<b>12,863,171</b>	<b>9,580,483</b>
<b>Community Services</b>	-	-	124,000
<b>Charter Schools</b>			
Aspen Ridge Academy			
Carbon Valley Academy			
Flagstaff Academy			
Imagine Charter School at Firestone			
St. Vrain Community Montessori School			
Twin Peaks Charter Academy			
<b>Total General Fund Expenditures</b>	<b>\$ 138,830,998</b>	<b>\$ 38,648,047</b>	<b>\$ 12,186,753</b>



**DL DISTRICT RE-1J**  
**DED BUDGET**  
**ITY AND OBJECT**  
**JUNE 30, 2014**

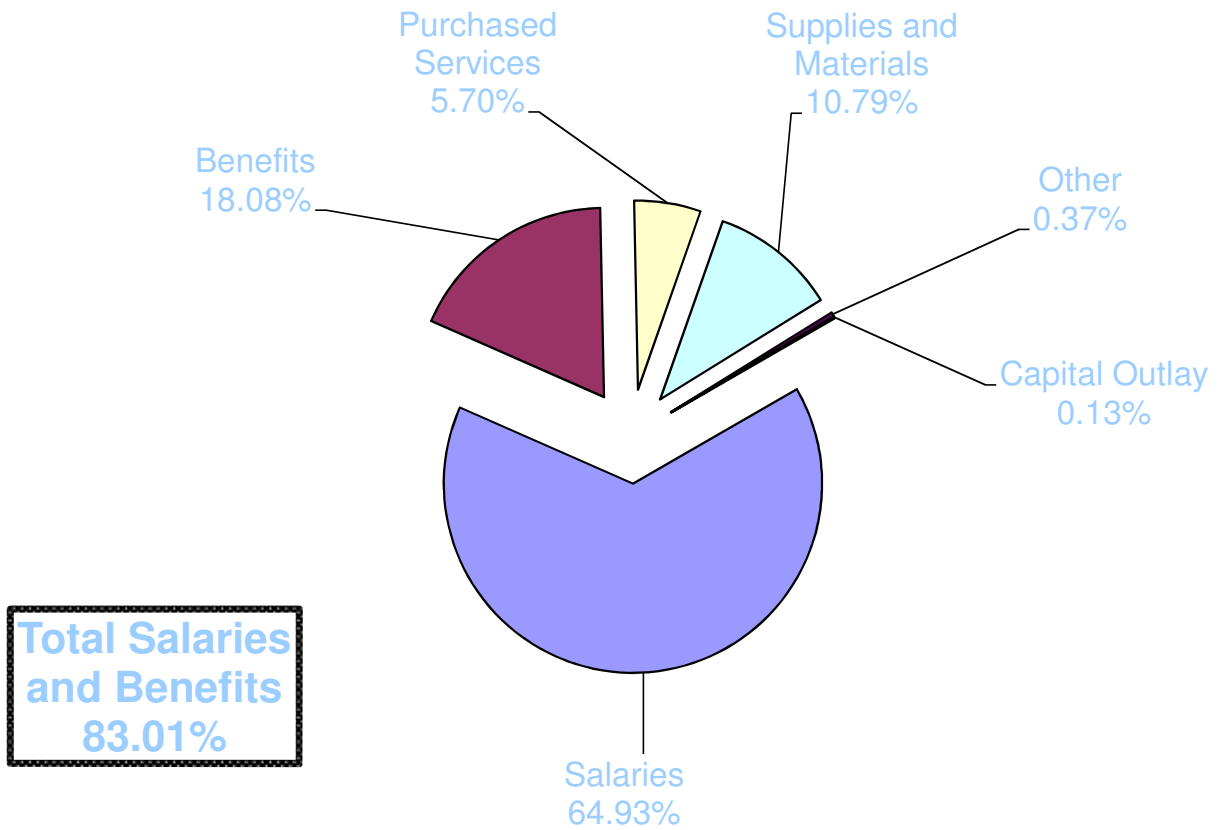
<b>Supplies &amp; Materials</b>	<b>Other Expenses</b>	<b>Charter Schools</b>	<b>Capital Outlay</b>	<b>Total</b>
\$ 155,381	\$ 29,250	\$ -	\$ 21,310	\$ 2,125,092
<b>155,381</b>	<b>29,250</b>	<b>-</b>	<b>21,310</b>	<b>2,125,092</b>
124,750	417,588	-	-	2,218,696
49,700	8,600	-	-	956,954
<b>174,450</b>	<b>426,188</b>	<b>-</b>	<b>-</b>	<b>3,175,650</b>
27,000	3,000	-	-	354,260
-	-	-	-	3,073,005
4,707,633	26,000	-	42,144	16,034,936
560,396	-	-	-	1,799,647
44,000	49,000	-	-	280,253
127,844	-	-	-	198,721
<b>5,466,873</b>	<b>78,000</b>	<b>-</b>	<b>42,144</b>	<b>21,740,822</b>
1,000	10,000	-	-	349,340
946,000	20,000	-	-	4,282,184
420,000	1,000	-	-	1,464,538
42,000	4,000	-	-	391,843
<b>1,409,000</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>6,487,905</b>
45,000	13,500	-	-	257,697
-	-	-	-	300,000
8,300	2,500	-	-	305,279
13,750	12,900	-	-	608,235
48,900	9,500	-	-	1,602,989
6,254,925	-	-	222,993	10,488,388
-	-	-	-	1,372,434
<b>6,370,875</b>	<b>38,400</b>	<b>-</b>	<b>222,993</b>	<b>14,935,022</b>
<b>15,408,932</b>	<b>687,148</b>	<b>-</b>	<b>286,447</b>	<b>85,375,704</b>
-	-	-	-	124,000
-	-	-	-	-
-	-	1,637,399	-	1,637,399
-	-	2,206,709	-	2,206,709
-	-	6,253,348	-	6,253,348
-	-	4,483,130	-	4,483,130
-	-	1,151,011	-	1,151,011
-	-	7,475,594	-	7,475,594
<b>\$ 23,043,821</b>	<b>\$ 791,817</b>	<b>\$ 23,207,191</b>	<b>\$ 286,447</b>	<b>\$ 236,995,074</b>

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



Summary of General Fund Expenses by Activity	Amended Budget 6/30/14	%
Direct Instruction (includes Adult Ed & Guidance)	\$ 134,128,386	62.74%
Classroom Support	31,195,006	14.59%
Building Support		
Transportation	6,487,905	
Operations/Maintenance/Custodial	21,740,822	
Printing/Purchasing/Warehouse	956,954	
Communication Services	608,235	
Technology Services	10,488,388	
Assessment/Planning/Risk Management	2,235,410	
	42,517,714	19.89%
Central Support & Administration		
Human Resources	1,602,989	
Finance/Payroll/Budgeting	2,218,696	
Superintendent's Office/General Administration	2,125,092	
	5,946,777	2.78%
Sub-Total	213,787,883	100.00%
Charter Schools	23,207,191	
Total	\$ 236,995,074	

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



Summary of General Fund Expenses by Object	Amended Budget Total	%
Salaries	\$ 138,830,998	64.93%
Benefits	38,648,047	18.08%
Purchased Services	12,186,753	5.70%
Supplies and Materials	23,043,821	10.79%
Other	791,817	0.37%
Capital Outlay	286,447	0.13%
Sub-Total	213,787,883	100.00%
Charter Schools	23,207,191	
Total	\$ 236,995,074	

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

Description	Actual * 6/30/12	Amended Budget 6/30/13	Actual 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14
<b>Program Codes 0010 - 2099</b>					
Repairs & maintenance	\$ 91,257	\$ 119,390	\$ 95,989	\$ 128,000	\$ 115,000
Rentals	638	610	3,310	-	-
Other purchased services	-	-	-	-	-
Contracted field trips	-	-	-	-	-
Printing, binding & duplicating	1,466	2,700	3,247	-	-
Travel, registration, and entrance	51,747	65,398	69,730	48,250	41,500
Supplies	1,375,687	3,462,853	1,598,687	3,781,731	4,345,729
Books and periodicals	1,236,771	922,124	1,011,841	3,008,110	3,248,361
Equipment	676,110	162,461	1,106,512	25,672	-
Internal transportation charges	76,414	88,192	72,179	83,390	82,890
Other internal charges	-	-	-	-	-
<b>Total Budgeted Expenditures</b>	<b>\$ 3,510,090</b>	<b>\$ 4,823,728</b>	<b>\$ 3,961,495</b>	<b>\$ 7,075,153</b>	<b>\$ 7,833,480</b>
<b>Required Allocation</b>					
Student FTE	23,288.0	24,160.6	24,160.6	24,219.7	24,896.5
Rate per student	181	184	184	191	189
Current Year Allocation	\$ 4,215,121	\$ 4,445,558	\$ 4,445,558	\$ 4,625,962	\$ 4,705,442
Carryover from prior year	NONE	NONE	NONE	NONE	NONE
<b>Total Required Allocation</b>	<b>4,215,121</b>	<b>4,445,558</b>	<b>4,445,558</b>	<b>4,625,962</b>	<b>4,705,442</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	Amended Budget 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14
Focus Schools	\$ 1,500,000	1,427,000	\$ 1,377,200	\$ 1,194,050	\$ 1,347,290
STEM Program	300,000	300,000	300,000	300,000	300,000
Preschool Funding	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
Expand AP at high schools	10,000	-	10,000	10,000	10,000
Add Campus Supervisors	500,000	451,829	500,000	500,000	500,000
Maintain current SROs	250,000	108,149	250,000	250,000	250,000
Add O&M Staffing	905,000	880,126	913,420	949,612	949,614
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
Computer technicians	225,000	159,877	225,000	225,000	225,000
Charter School Allocation	1,222,046	1,200,482	1,200,482	-	-
Recruit & Retain Staff	6,000,000	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
Revenue from Increased Valuation	-	-	1,335,826	1,362,000	1,362,000
2012 MLO Allocation			3,894,375	15,100,000	16,832,717
	<b>\$ 16,499,226</b>	<b>\$ 16,993,877</b>	<b>\$ 22,593,717</b>	<b>\$ 32,478,076</b>	<b>\$ 34,364,035</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

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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 and related fees in Fiscal Year 2013-14 is \$33,875,067. 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 2013 assessed valuation of \$2.420 billion is \$484.1 million. This exceeds the net amount of the District's bonds payable by approximately \$59.1 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 2013, which is approximately 27.6% of the total projected tax levy of 53.679 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 15<sup>th</sup> and December 15<sup>th</sup>. 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	Amended Budget 6/30/13	Actual 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14
<b>Revenues</b>					
Property taxes	\$ 35,305,104	\$ 36,061,506	\$ 35,858,094	\$ 36,061,506	\$ 35,782,046
Investment income	1,880	4,700	4,399	4,700	4,700
Miscellaneous	19,700	-	0	-	-
<b>Total revenues</b>	<b>35,326,684</b>	<b>36,066,206</b>	<b>35,862,493</b>	<b>36,066,206</b>	<b>35,786,746</b>
<b>Expenditures</b>					
Debt principal	13,060,000	13,870,000	13,870,000	13,360,000	13,360,000
Interest	21,889,668	21,991,367	21,591,367	20,508,017	20,508,017
Bond Issuance Costs	313,613	-	-	-	-
Fiscal charges	5,900	7,050	6,399	7,050	7,050
<b>Total expenditures</b>	<b>35,269,181</b>	<b>35,868,417</b>	<b>35,467,766</b>	<b>33,875,067</b>	<b>33,875,067</b>
<b>Excess of revenues over (under) expenditures</b>	<b>57,503</b>	<b>197,789</b>	<b>394,727</b>	<b>2,191,139</b>	<b>1,911,679</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>197,789</b>	<b>394,727</b>	<b>2,191,139</b>	<b>1,911,679</b>
Fund balance, beginning	30,081,745	30,163,653	30,163,653	30,362,592	30,558,380
<b>Fund balance, ending</b>	<b>\$ 30,163,653</b>	<b>\$ 30,361,442</b>	<b>\$ 30,558,380</b>	<b>\$ 32,553,731</b>	<b>\$ 32,470,060</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**

	Actual 6/30/12	Amended Budget 6/30/13	Actual 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14
<b>Revenues</b>					
Investment income	\$ 650,871	\$ 600,000	\$ 427,479	\$ 400,000	\$ 400,000
Miscellaneous	12,000	-	-	-	-
<b>Total revenues</b>	<b>662,871</b>	<b>600,000</b>	<b>427,479</b>	<b>400,000</b>	<b>400,000</b>
<b>Expenditures</b>					
Salaries	646,423	714,000	634,964	686,595	664,000
Benefits	162,699	174,000	161,027	180,652	180,000
Purchased services	3,565,180	5,000,000	1,122,040	3,000,000	3,000,000
Supplies and materials	459,686	3,000,000	74,564	500,000	500,000
Capital outlay	22,089,734	61,528,279	31,776,298	33,282,632	32,336,453
Other	179,780	20,000	114,412	30,000	100,000
<b>Total expenditures</b>	<b>27,103,502</b>	<b>70,436,279</b>	<b>33,883,305</b>	<b>37,679,879</b>	<b>36,780,453</b>
<b>Net change in fund balance, budgetary basis</b>	<b>(26,440,631)</b>	<b>(69,836,279)</b>	<b>(33,455,826)</b>	<b>(37,279,879)</b>	<b>(36,380,453)</b>
Fund balance, beginning	96,276,910	69,836,279	69,836,279	37,279,879	36,380,453
<b>Fund balance, ending</b>	<b>\$ 69,836,279</b>	<b>\$ -</b>	<b>\$ 36,380,453</b>	<b>\$ -</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**

	<b>Actual 6/30/12</b>	<b>Amended Budget 6/30/13</b>	<b>Actual 6/30/13</b>	<b>Adopted Budget 6/30/14</b>	<b>Amended Budget 6/30/14</b>
<b>Revenues</b>					
Equalization	\$ 2,655,000	\$ 2,742,000	\$ 2,742,000	\$ 4,873,000	\$ 8,875,560
Investment income	11,846	10,000	12,890	10,000	10,000
Miscellaneous	16,251	-	493,216	-	1,500,000
<b>Total revenues</b>	<b>2,683,097</b>	<b>2,752,000</b>	<b>3,248,106</b>	<b>4,883,000</b>	<b>10,385,560</b>
<b>Expenditures</b>					
Capital outlay	3,282,710	4,727,509	3,006,390	4,883,000	8,700,000
<b>Total expenditures</b>	<b>3,282,710</b>	<b>4,727,509</b>	<b>3,006,390</b>	<b>4,883,000</b>	<b>8,700,000</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(599,613)</b>	<b>(1,975,509)</b>	<b>241,716</b>	<b>-</b>	<b>1,685,560</b>
Fund balance, beginning	6,115,163	5,515,550	5,515,550	4,583,354	5,757,266
Nonspendable - deposits, prepaids	14,537	14,500	14,537	14,500	14,500
Designated for contingencies	-	-	-	-	-
Committed	5,501,013	3,525,541	5,742,729	4,568,854	7,428,326
Assigned	-	-	-	-	-
<b>Fund balance, ending</b>	<b>\$ 5,515,550</b>	<b>\$ 3,540,041</b>	<b>\$ 5,757,266</b>	<b>\$ 4,583,354</b>	<b>\$ 7,442,826</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 358 students have been approved for FY14, resulting in a FPC of 179 and \$1,111,000 in revenue.



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

	<b>Actual 6/30/12</b>	<b>Amended Budget 6/30/13</b>	<b>Actual 6/30/13</b>	<b>Adopted Budget 6/30/14</b>	<b>Amended Budget 6/30/14</b>
<b>Revenues</b>					
Equalization	\$ 894,012	\$ 965,000	\$ 979,027	\$ 993,000	\$ 1,111,000
Investment income	712	500	407	-	500
<b>Total revenues</b>	<b>894,724</b>	<b>965,500</b>	<b>979,434</b>	<b>993,000</b>	<b>1,111,500</b>
<b>Expenditures</b>					
Salaries	122,313	126,867	120,702	127,841	82,841
Benefits	34,152	36,008	35,204	39,975	30,975
Purchased services	828,759	773,900	760,986	751,000	944,550
Supplies and materials	5,948	5,500	2,118	5,000	5,000
Capital outlay	798	151,000	-	150,000	223,034
Other	25,006	19,200	24,649	19,500	23,270
<b>Total expenditures</b>	<b>1,016,976</b>	<b>1,112,475</b>	<b>943,659</b>	<b>1,093,316</b>	<b>1,309,670</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(122,252)</b>	<b>(146,975)</b>	<b>35,775</b>	<b>(100,316)</b>	<b>(198,170)</b>
Fund balance, beginning	485,273	363,021	363,021	359,336	398,796
<b>Fund balance, ending</b>					
Restricted	363,021	216,046	398,796	259,020	200,626
<b>Fund balance, ending</b>	<b>\$ 363,021</b>	<b>\$ 216,046</b>	<b>\$ 398,796</b>	<b>\$ 259,020</b>	<b>\$ 200,626</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>Amended Budget 6/30/13</b>	<b>Actual 6/30/13</b>	<b>Adopted Budget 6/30/14</b>	<b>Amended Budget 6/30/14</b>
<b>Revenues</b>					
Investment income	\$ 2,440	\$ 5,000	\$ 4,663	\$ 5,000	\$ 5,000
Charges for services	3,893,752	5,100,000	4,872,850	4,750,000	4,750,000
<b>Total revenues</b>	<b>3,896,192</b>	<b>5,105,000</b>	<b>4,877,513</b>	<b>4,755,000</b>	<b>4,755,000</b>
<b>Expenditures</b>					
Instruction	3,456,585	5,264,000	4,286,303	5,012,000	5,012,000
Support	206,205	300,000	363,101	250,000	250,000
<b>Total expenditures</b>	<b>3,662,790</b>	<b>5,564,000</b>	<b>4,649,404</b>	<b>5,262,000</b>	<b>5,262,000</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>233,402</b>	<b>(459,000)</b>	<b>228,109</b>	<b>(507,000)</b>	<b>(507,000)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	207,194	-	3,099	-	-
Transfers out	(10,398)	-	(873)	-	-
<b>Net change in fund balance</b>	<b>430,198</b>	<b>(459,000)</b>	<b>230,335</b>	<b>(507,000)</b>	<b>(507,000)</b>
Fund balance, beginning	1,803,296	2,233,494	2,233,494	2,239,018	2,463,829
<b>Fund balance, ending</b>					
Restricted	1,803,296	1,774,494	2,463,829	1,732,018	1,956,829
<b>Fund balance, ending</b>	<b>\$ 2,233,494</b>	<b>\$ 1,774,494</b>	<b>\$ 2,463,829</b>	<b>\$ 1,732,018</b>	<b>\$ 1,956,829</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	Amended Budget 6/30/13	Actual 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14
<b>Revenues</b>					
Investment income	\$ 54,755	\$ 60,000	\$ 54,289	\$ 10,000	\$ 60,200
Miscellaneous	514,826	700,000	742,088	750,000	800,000
<b>Total revenues</b>	<b>569,581</b>	<b>760,000</b>	<b>796,377</b>	<b>760,000</b>	<b>860,200</b>
<b>Expenditures</b>					
Purchased services	56,707	100,000	9,675	100,000	100,000
Capital outlay	291,397	4,301,807	5,820	5,067,558	5,182,889
<b>Total expenditures</b>	<b>348,104</b>	<b>4,401,807</b>	<b>15,495</b>	<b>5,167,558</b>	<b>5,282,889</b>
<b>Excess of revenues over (under) expenditures</b>	<b>221,477</b>	<b>(3,641,807)</b>	<b>780,882</b>	<b>(4,407,558)</b>	<b>(4,422,689)</b>
Fund balance, beginning	3,420,330	3,641,807	3,641,807	4,407,558	4,422,689
<b>Fund balance, ending</b>					
Committed	3,641,807	-	-	-	-
<b>Fund balance, ending</b>	<b>\$ 3,641,807</b>	<b>\$ -</b>	<b>\$ 4,422,689</b>	<b>\$ -</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**

	<b>Actual 6/30/12</b>	<b>Amended Budget 6/30/13</b>	<b>Actual 6/30/13</b>	<b>Adopted Budget 6/30/14</b>	<b>Amended Budget 6/30/14</b>
<b>Revenues</b>					
Local grants	\$ 147,779	\$ -	\$ 149,260	\$ -	\$ -
State grants	148,894	850,000	-	200,000	200,000
Federal grants	8,672,956	9,000,000	8,900,266	10,060,000	10,467,000
ARRA - Federal Education Stimulus Funds	965,235	5,400,000	1,294,829	4,200,000	4,200,000
<b>Total revenues</b>	<b>9,934,864</b>	<b>15,250,000</b>	<b>10,344,355</b>	<b>14,460,000</b>	<b>14,867,000</b>
<b>Expenditures</b>					
Salaries	6,144,148	8,337,000	6,937,059	9,285,432	9,285,000
Benefits	1,505,842	2,169,000	1,775,210	2,397,333	2,397,000
Purchased services	1,138,103	2,740,000	559,141	833,000	833,000
Supplies and materials	450,000	1,004,000	370,634	1,024,000	1,432,000
Capital outlay	263,765	500,000	289,995	244,578	245,000
Other	433,006	500,000	412,316	675,657	675,000
<b>Total expenditures</b>	<b>9,934,864</b>	<b>15,250,000</b>	<b>10,344,355</b>	<b>14,460,000</b>	<b>14,867,000</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**

	Actual 6/30/12	2nd Amended Budget 6/30/13	Actual 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14
<b>Revenues</b>					
Investment income	\$ 1,150	\$ 1,000	\$ 1,942	\$ 1,500	\$ 1,500
Charges for services	3,707,926	\$ 3,900,000	3,373,586	3,900,000	3,900,000.00
Miscellaneous	96,849	\$ 60,000	74,844	60,000	60,000.00
State match	116,926	\$ 108,000	115,579	108,000	108,000.00
National school lunch program	4,232,136	\$ 4,224,000	4,403,556	4,200,000	4,200,000.00
<b>Total revenues</b>	<b>8,154,987</b>	<b>8,293,000</b>	<b>7,969,507</b>	<b>8,269,500</b>	<b>8,269,500.00</b>
<b>Expenses</b>					
Salaries	2,986,166	3,188,000	2,970,617	3,283,486	3,283,486.00
Benefits	920,007	1,029,000	957,621	1,069,423	1,069,423.00
Purchased services	47,764	175,000	58,819	175,000	175,000.00
Supplies and materials	3,933,035	4,047,000	4,125,000	4,000,000	4,000,000.00
Small Equipment	82,661	30,000	59,867	30,000	50,000.00
Other	193,806	100,000	191,085	100,000	100,000.00
<b>Total expenses</b>	<b>8,163,439</b>	<b>8,569,000</b>	<b>8,363,009</b>	<b>8,657,909</b>	<b>8,677,909</b>
<b>Net income (loss), cash basis</b>	<b>(8,452)</b>	<b>(276,000)</b>	<b>(393,502)</b>	<b>(388,409)</b>	<b>(408,409)</b>
<b>Non-cash Revenue (Expenses)</b>					
Depreciation	(175,502)	(181,000)	(187,593)	(181,000)	(181,000)
Capital Contributions	364,451	-	109,033	-	-
Commodities Entitlement	535,289	488,000	515,971	602,804	602,804
<b>Change in net assets</b>	<b>715,786</b>	<b>31,000</b>	<b>43,909</b>	<b>33,395</b>	<b>13,395</b>
Net Assets, beginning	2,443,151	3,158,937	3,158,937	3,167,781	3,202,846
<b>Net Assets, ending</b>					
Invested in Capital Assets	1,201,873	1,201,873	1,137,800	1,201,873	1,137,800
Unrestricted	1,957,064	1,988,064	2,065,046	1,999,303	2,078,441
<b>Net Assets, ending</b>	<b>\$ 3,158,937</b>	<b>\$ 3,189,937</b>	<b>\$ 3,202,846</b>	<b>\$ 3,201,176</b>	<b>\$ 3,216,241</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), \$25,000 (general liability), and \$1,000 (vehicle liability) per claim.

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

Since July 1, 1985, the District has been a member of the Northern Colorado School Districts Workers' Compensation Self Insurance Pool. The other current pool members are Park School District (Estes Park) and Windsor School District. The workers' compensation pool discontinued insurance operations effective July 1, 1998, and resumed insurance operations on July 1, 2003. During the intervening years, insurance coverage was obtained outside the pool. The District's deductible was \$50,000 per claim for the year ended June 30, 2014.

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

	<b>Actual 6/30/12</b>	<b>Amended Budget 6/30/13</b>	<b>Actual 6/30/13</b>	<b>Adopted Budget 6/30/14</b>	<b>Amended Budget 6/30/14</b>
<b>Revenues</b>					
Investment income	\$ 18,993	\$ 20,000	\$ 12,315	\$ 20,000	\$ 20,000
State equalization	305,000	539,000	539,000	2,393,000	3,243,000
Miscellaneous	75,006	1,116,026	1,316,473	15,000	806,000
<b>Total revenues</b>	<b>398,999</b>	<b>1,675,026</b>	<b>1,867,788</b>	<b>2,428,000</b>	<b>4,069,000</b>
<b>Expenditures</b>					
Salaries	252,037	270,300	273,135	264,600	264,600
Benefits	59,281	67,790	65,509	68,975	68,975
Purchased services	812,481	896,320	842,513	993,770	2,753,770
Claims paid	1,041,746	2,390,000	2,720,404	1,000,000	1,227,000
Supplies and materials	31,919	56,000	39,013	57,200	57,200
Capital outlay	2,523	23,500	31,568	-	-
Other	10,592	58,700	3,058	43,700	43,700
<b>Total expenditures</b>	<b>2,210,579</b>	<b>3,762,610</b>	<b>3,975,200</b>	<b>2,428,245</b>	<b>4,415,245</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(1,811,580)</b>	<b>(2,087,584)</b>	<b>(2,107,412)</b>	<b>(245)</b>	<b>(346,245)</b>
Fund balance, beginning	6,797,608	4,986,028	4,986,028	3,282,603	2,878,616
<b>Fund balance, ending</b>					
Committed for contingencies	-	76,000	80,000	49,000	89,000
Committed	4,986,028	2,822,444	2,798,616	3,233,358	2,443,371
<b>Fund balance, ending</b>	<b>\$ 4,986,028</b>	<b>\$ 2,898,444</b>	<b>\$ 2,878,616</b>	<b>\$ 3,282,358</b>	<b>\$ 2,532,371</b>

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# **Section K**

## **STUDENT ACTIVITY SPECIAL REVENUE FUND**

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

### **STUDENT ACTIVITY SPECIAL REVENUE FUND**

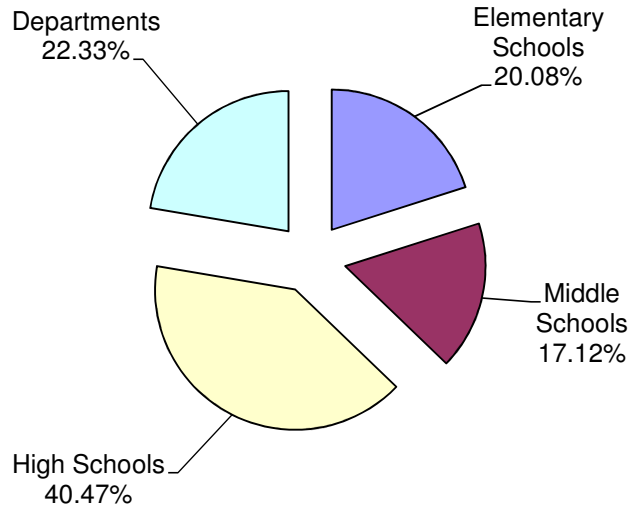
The Student Activity Special Revenue Fund records financial transactions related to school sponsored pupil intrascholastic and interscholastic athletic and other related activities. Although these activities are generally supported by revenues from pupils and gate receipts, they may be supplemented by 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 SPECIAL REVENUES FUND**

	Actual 6/30/12	Amended Budget 6/30/13	Actual 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14
<b>Revenues</b>					
Investment Income	\$ 4,636	\$ 5,000	\$ 6,517	\$ 7,000	\$ 7,000
Athletic activities	1,922,576	2,000,000	2,043,266	2,200,000	2,200,000
Pupil activities	3,004,166	3,000,000	3,347,356	3,200,000	3,200,000
PTO/Gift activities	459,339	900,000	683,787	900,000	900,000
Resources from agency fund	129	-	10,586	-	-
<b>Total revenues</b>	<b>5,390,846</b>	<b>5,905,000</b>	<b>6,091,512</b>	<b>6,307,000</b>	<b>6,307,000</b>
<b>Expenditures</b>					
Athletic activities	1,824,765	2,800,000	1,940,839	3,500,000	3,500,000
Pupil activities	2,868,992	3,495,629	3,155,393	4,000,000	4,000,000
PTO/Gift activities	475,863	2,500,000	622,017	2,738,515	2,044,036
<b>Total expenditures</b>	<b>5,169,620</b>	<b>8,795,629</b>	<b>5,718,249</b>	<b>10,238,515</b>	<b>9,544,036</b>
<b>Excess of revenues over expenditures</b>	<b>221,226</b>	<b>(2,890,629)</b>	<b>373,263</b>	<b>(3,931,515)</b>	<b>(3,237,036)</b>
<b>Other financing sources (uses)</b>					
Transfer from General Fund	-	-	-	-	-
Transfer from other Special Revenue Fund	4,889	-	(26,856)	-	-
<b>Total financing other sources (uses)</b>	<b>4,889</b>	<b>-</b>	<b>(26,856)</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>226,115</b>	<b>(2,890,629)</b>	<b>346,407</b>	<b>(3,931,515)</b>	<b>(3,237,036)</b>
Fund balance, beginning	2,664,514	2,890,629	2,890,629	3,931,515	3,237,036
<b>Fund balance, ending</b>	<b>\$ 2,890,629</b>	<b>\$ -</b>	<b>\$ 3,237,036</b>	<b>\$ -</b>	<b>\$ -</b>

**Fund Balance June 30, 2013**



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

Location	6/30/10	6/30/11	6/30/12	6/30/13
<b>Elementary Schools</b>				
Alpine	\$ 9,149	\$ 10,841	\$ 12,981	\$ 16,753
Black Rock	19,700	21,423	30,301	38,802
Blue Mountain	6,936	9,474	9,993	23,789
Burlington	20,124	17,610	23,957	27,236
Centennial	8,577	10,790	16,015	13,957
Central	11,527	19,823	23,062	29,630
Columbine	17,166	18,571	17,910	23,120
Eagle Crest	25,674	14,924	19,006	24,454
Erie	12,426	11,020	12,013	22,874
Fall River	38,846	41,350	50,222	61,565
Frederick	5,972	2,107	3,757	6,403
Hygiene	(228)	(396)	(195)	6,817
Indian Peaks	18,464	9,427	5,341	8,629
Legacy	6,164	9,795	11,968	7,942
Loma Linda	9,096	9,376	9,301	9,981
Longmont Estates	45,007	51,903	51,530	29,227
Lyons	16,880	19,608	15,042	32,070
Mead	31,427	25,428	27,949	26,184
Mountain View	7,682	12,698	15,555	22,308
Niwot	12,191	13,726	28,991	22,880
Northridge	10,135	8,465	8,096	5,782
Prairie Ridge	39,197	33,459	35,488	30,369
Red Hawk	-	-	12,981	91,405
Rocky Mountain	18,505	16,468	16,303	14,318
Sanborn	26,537	29,973	35,571	40,496
Spangler	22,163	11,315	19,353	13,078
<b>Elementary School Total</b>	<b>439,317</b>	<b>429,178</b>	<b>512,491</b>	<b>650,069</b>
<b>Middle Schools</b>				
Altona	42,465	47,049	39,267	59,471
Coal Ridge	61,142	65,286	60,653	66,582
Erie	55,979	71,672	78,965	86,271
Heritage	22,912	27,598	22,721	27,553
Longs Peak	40,680	34,471	33,139	28,234
Mead	48,373	57,348	27,949	26,184
Sunset	149,265	162,377	169,413	167,267
Trail Ridge	43,381	47,482	44,151	44,937
Westview	47,038	39,850	49,321	47,569
<b>Middle School Total</b>	<b>511,235</b>	<b>553,133</b>	<b>525,579</b>	<b>554,068</b>
<b>High Schools</b>				
CDC	87,941	120,095	144,239	135,337
Erie	85,304	103,321	108,455	135,115
Frederick	63,143	85,567	99,305	136,525
Longmont	270,695	199,508	233,407	274,496
Lyons	53,698	58,722	63,665	79,679
Mead	5,194	83,518	77,364	100,345
Niwot	167,341	228,956	213,284	188,579
Olde Columbine	16,273	14,853	12,391	16,055
Silver Creek	16,861	117,735	107,824	115,241
Skyline	72,162	81,792	117,114	128,560
<b>High School Total</b>	<b>838,612</b>	<b>1,094,067</b>	<b>1,177,048</b>	<b>1,309,932</b>
<b>Departments</b>				
Athletics	282,051	286,865	307,568	403,762
Extracurricular	30,620	23,910	26,896	20,010
Other	297,918	277,361	341,047	299,195
<b>Department Total</b>	<b>610,589</b>	<b>588,136</b>	<b>675,511</b>	<b>722,967</b>
<b>District Total</b>	<b>\$ 2,399,753</b>	<b>\$ 2,664,514</b>	<b>\$ 2,890,629</b>	<b>\$ 3,237,036</b>

# **Section L**

## **STUDENT ACTIVITY AGENCY FUND**

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

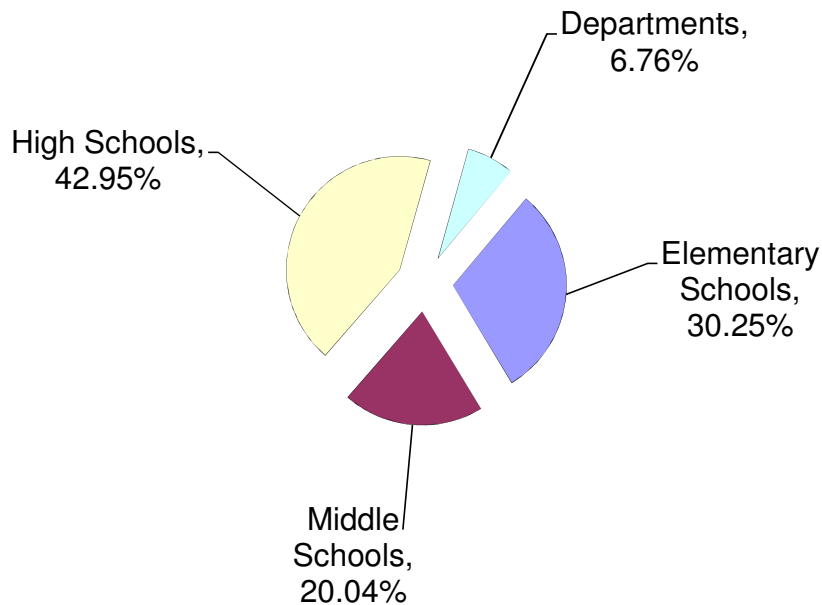
### **STUDENT ACTIVITY AGENCY FUND**

The Student Activity Agency 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 AGENCY FUND**

	Actual 6/30/12	Amended Budget 6/30/13	Actual 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14
<b>Revenues</b>					
Elementary Schools	\$ 162,248	\$ 160,000	\$ 71,248	\$ 100,000	\$ 100,000
Middle Schools	22,099	22,000	23,640	22,000	22,000
High Schools	45,546	45,000	47,407	45,000	45,000
Other Revenue	2,591	8,000	6,935	8,000	8,000
<b>Total revenues</b>	<b>232,484</b>	<b>235,000</b>	<b>149,230</b>	<b>175,000</b>	<b>175,000</b>
<b>Expenditures</b>					
Elementary Schools	169,708	219,611	85,020	159,611	143,356
Middle Schools	16,846	44,890	17,351	44,890	50,734
High Schools	32,215	103,830	43,578	103,830	106,570
Other Expenditures	5,499	3,985	6,250	12,985	17,686
<b>Total expenditures</b>	<b>224,268</b>	<b>372,316</b>	<b>152,199</b>	<b>321,316</b>	<b>318,346</b>
<b>Change in undistributed monies</b>	<b>8,216</b>	<b>(137,316)</b>	<b>(2,969)</b>	<b>(146,316)</b>	<b>(143,346)</b>
<b>Transfers out</b>					
Transfer to/from Other Funds	1,531	-	8,999	-	-
Undistributed monies, beginning	127,569	137,316	137,316	146,316	143,346
<b>Undistributed monies, ending</b>	<b>\$ 137,316</b>	<b>\$ -</b>	<b>\$ 143,346</b>	<b>\$ -</b>	<b>\$ -</b>

**Fund Balance June 30, 2013**



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

Location	6/30/10	6/30/11	6/30/12	6/30/13
<b>Elementary Schools</b>				
Alpine	\$ -	\$ -	\$ 122	\$ 381
Black Rock	-	405	533	500
Blue Mountain	20,260	26,925	(318)	366
Burlington	-	-	281	497
Centennial	275	761	995	688
Central	-	-	199	320
Columbine	-	-	190	59
Eagle Crest	-	-	231	446
Erie	-	110	129	81
Fall River	-	927	1,064	1,275
Frederick	-	1,700	2,192	2,355
Hygiene	-	208	294	440
Indian Peaks	372	505	15,811	11,236
Legacy	-	-	-	-
Loma Linda	9,517	5,570	6,369	6,678
Longmont Estates	-	-	186	121
Lyons	-	-	86	229
Mead	-	308	878	1,158
Mountain View	-	191	333	267
Niwot	-	-	173	333
Northridge	15,475	16,578	18,090	8,979
Prairie Ridge	-	236	514	419
Red Hawk	-	-	165	2,958
Rocky Mountain	-	-	140	94
Sanborn	243	65	125	420
Spangler	(1,145)	11,896	10,829	3,057
<b>Elementary School Total</b>	<b>44,997</b>	<b>66,385</b>	<b>59,611</b>	<b>43,357</b>
<b>Middle Schools</b>				
Altona	5,803	4,304	2,919	6,083
Coal Ridge	1,790	1,726	2,256	3,329
Erie	-	1,359	1,811	1,979
Heritage	841	3,587	4,892	5,149
Longs Peak	2,440	2,557	3,964	3,586
Mead	-	-	-	-
Sunset	282	1,128	3,552	5,009
Trail Ridge	-	1,377	2,132	1,416
Westview	-	588	1,364	2,183
<b>Middle School Total</b>	<b>11,156</b>	<b>16,626</b>	<b>22,890</b>	<b>28,734</b>
<b>High Schools</b>				
CDC	354	2,243	3,102	4,119
Erie	-	4,567	6,940	2,633
Frederick	-	1,787	238	2,542
Longmont	-	20,868	26,844	22,855
Lyons	-	-	(1,235)	-
Mead	1,973	8,157	4,247	5,831
Niwot	675	1,590	4,038	1,627
Olde Columbine	-	-	-	-
Silver Creek	-	1,564	5,580	13,048
Skyline	-	4,892	9,076	8,915
<b>High School Total</b>	<b>3,002</b>	<b>45,668</b>	<b>58,830</b>	<b>61,570</b>
<b>Departments</b>				
Athletics	-	-	-	-
Extracurricular	7,955	3,429	-	-
Other	2,283	(4,539)	(4,015)	9,686
<b>Department Total</b>	<b>10,238</b>	<b>(1,110)</b>	<b>(4,015)</b>	<b>9,686</b>
<b>District Total</b>	<b>\$ 69,393</b>	<b>\$ 127,569</b>	<b>\$ 137,316</b>	<b>\$ 143,347</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**

	Actual 6/30/12	Amended Budget 6/30/13	Actual 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14
<b>Additions</b>					
Investment income	\$ 190	\$ -	\$ 262	\$ 200	\$ 200
Contributions	56,191	50,000	48,733	50,000	50,000
<b>Total additions</b>	<b>56,381</b>	<b>50,000</b>	<b>48,995</b>	<b>50,200</b>	<b>50,200</b>
<b>Deductions</b>					
Scholarships	40,129	90,000	41,428	75,000	75,000
<b>Total deductions</b>	<b>40,129</b>	<b>90,000</b>	<b>41,428</b>	<b>75,000</b>	<b>75,000</b>
<b>Change in undistributed monies</b>	<b>16,252</b>	<b>(40,000)</b>	<b>7,567</b>	<b>(24,800)</b>	<b>(24,800)</b>
Net Assets, beginning	199,568	215,820	215,820	221,103	223,387
<b>Net assets, ending</b>	<b>\$ 215,820</b>	<b>\$ 175,820</b>	<b>\$ 223,387</b>	<b>\$ 196,303</b>	<b>\$ 198,587</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>Amended Budget 6/30/13</b>	<b>Actual 6/30/13</b>	<b>Adopted Budget 6/30/14</b>	<b>Amended Budget 6/30/14</b>
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ 2,559	\$ 5,000	\$ 5,000
Charges for services	-	7,919,000	8,272,537	13,200,000	13,200,000
<b>Total revenues</b>	-	<b>7,919,000</b>	<b>8,275,096</b>	<b>13,205,000</b>	<b>13,205,000</b>
<b>Expenditures</b>					
Salaries	-	76,667	55,669	153,759	153,759
Benefits	-	15,333	15,996	43,318	43,318
Purchased Services	-	34,000	-	68,000	68,000
Supplies and materials	-	3,000	-	6,000	6,000
Equipment	-	6,000	-	12,000	12,000
Claims paid	-	7,784,000	7,804,354	12,000,000	14,000,000
<b>Total expenditures</b>	-	<b>7,919,000</b>	<b>7,876,019</b>	<b>12,283,077</b>	<b>14,283,077</b>
<b>Excess of revenues over (under) expenditures</b>	-	-	<b>399,077</b>	<b>921,923</b>	<b>(1,078,077)</b>
<b>Other Financing Sources</b>					
Transfer from General Fund	-	3,571,000	3,477,887	-	\$ -
<b>Net Assets, beginning</b>	-	-	-	<b>6,232,028</b>	<b>3,876,964</b>
<b>Net Assets, ending</b>	<b>\$ -</b>	<b>\$ 3,571,000</b>	<b>\$ 3,876,964</b>	<b>\$ 7,153,951</b>	<b>\$ 2,798,887</b>

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# **Section O**

## **SUMMARY BUDGET REPORTS**

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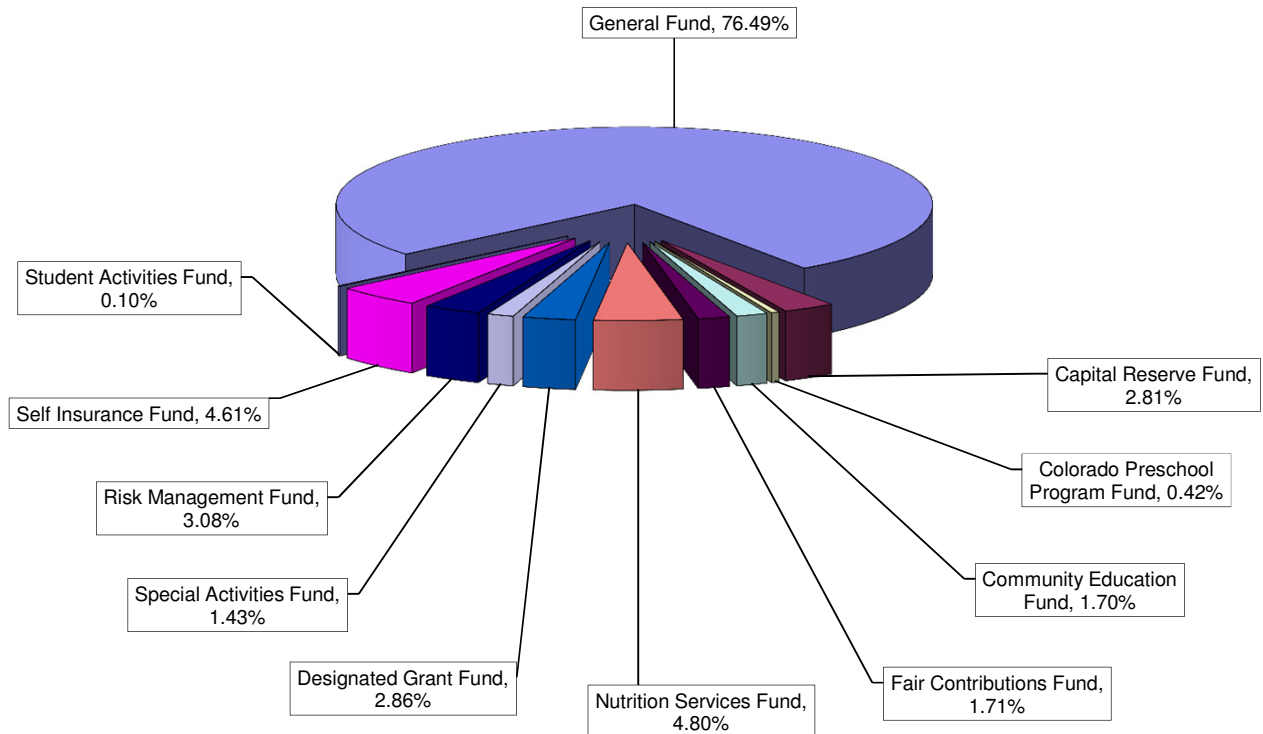


**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
CONSOLIDATED AMENDED BUDGET SUMMARY  
FISCAL YEAR ENDING JUNE 30, 2014**

	Net Operating Funds Total	Net Other Funds Total	District Total
Beginning Fund Balance	\$ 87,626,084	\$ 67,162,220	\$ 154,788,304
Revenue	288,366,271	36,236,946	324,603,217
Designated and Reserved Fund Balance	-	-	-
<b>Total Funds Available</b>	<b>\$ 375,992,355</b>	<b>\$ 103,399,167</b>	<b>\$ 479,391,521</b>

Expenditures	\$ 309,836,246	\$ 70,730,520	\$ 380,566,766
Prior Year Obligations	-	-	-
TABOR Reserves	7,005,000	-	7,005,000
Other Appropriated Reserves	4,670,000	-	4,670,000
<b>Total Appropriations</b>	<b>321,511,246</b>	<b>70,730,520</b>	<b>392,241,766</b>
Non-appropriated Fund Balance	54,481,109	32,668,647	87,149,755
<b>Total Appropriations and Non-appropriated Fund Balance</b>	<b>\$ 375,992,355</b>	<b>\$ 103,399,167</b>	<b>\$ 479,391,521</b>

**Consolidated Operating Funds  
Revenues & Expenditures**



**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**CONSOLIDATED AMENDED 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	\$ 60,430,557	\$ -	\$ -	\$ -	\$ -
State Equalization	104,769,179	8,875,560	1,111,000		
Specific Ownership Tax	2,711,480				
Stabilization Funds	-				
Fiscal Emergency Reserve	-				
<b>Local Sources</b>					
Other Specific Ownership Tax	3,140,518				
Mill Levy Override	32,856,622				
Investment Income	291,552	10,000	500	5,000	60,200
Charges for Services	6,459,779			4,750,000	
Other	2,074,066	1,500,000			800,000
<b>State Sources</b>					
Special Education	5,237,019				
Vocational Education	838,889				
Transportation	1,562,186				
Other	1,931,737				
<b>Federal Sources</b>					
Special Education					
Other	1,455,123				
<b>Total Revenues</b>	<b>223,758,707</b>	<b>10,385,560</b>	<b>1,111,500</b>	<b>4,755,000</b>	<b>860,200</b>
Designated and Reserved Fund Balance	-				
<b>Total Funds Available</b>	<b>223,758,707</b>	<b>10,385,560</b>	<b>1,111,500</b>	<b>4,755,000</b>	<b>860,200</b>
Direct Instruction	128,288,179		944,550	5,012,000	
Instructional Support Services	19,632,010		365,120	250,000	
School Management	17,279,203				
<b>Instruction Services Subtotal</b>	<b>165,199,392</b>	<b>-</b>	<b>1,309,670</b>	<b>5,262,000</b>	<b>-</b>
<b>District Wide Support Services</b>					
General Administration	2,125,092				
Fiscal Services	3,175,650				
Operations/Maintenance/Custodial	21,740,822				
Pupil Transportation	6,487,905				
Central Services	14,935,022				
Nutrition Services					
Capital Outlay		8,700,000			5,182,889
Other Support Services					100,000
<b>District Wide Support Services Subtotal</b>	<b>48,464,491</b>	<b>8,700,000</b>	<b>-</b>	<b>-</b>	<b>5,282,889</b>
Community Services	124,000				
Other Operating Expenditures					
Charter Schools	23,207,191				
<b>District Wide Subtotal</b>	<b>23,331,191</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Budgeted Expenditures</b>	<b>236,995,074</b>	<b>8,700,000</b>	<b>1,309,670</b>	<b>5,262,000</b>	<b>5,282,889</b>
Transfers To (From) Other Funds	-				
<b>Total Expenditures and Transfers</b>	<b>236,995,074</b>	<b>8,700,000</b>	<b>1,309,670</b>	<b>5,262,000</b>	<b>5,282,889</b>
Prior Year Obligations	-				
<b>Total Expenditures, Transfers and Prior Year Obligations</b>	<b>236,995,074</b>	<b>8,700,000</b>	<b>1,309,670</b>	<b>5,262,000</b>	<b>5,282,889</b>
<b>Net Change in Fund Balance</b>	<b>(13,236,367)</b>	<b>1,685,560</b>	<b>(198,170)</b>	<b>(507,000)</b>	<b>(4,422,689)</b>
Beginning Fund Balance	61,244,696	5,757,266	398,796	2,463,829	4,422,689
<b>Ending Fund Balance (Deficit)</b>	<b>48,008,329</b>	<b>7,442,826</b>	<b>200,626</b>	<b>1,956,829</b>	<b>-</b>
Committed - for Subsequent Year Expenditures		7,428,326			
Nonspendable - Capital Assets		14,500			
Restricted for TABOR	7,005,000				
Restricted			200,626	1,956,829	
Committed for Contingencies	4,581,000				
<b>Assigned / Unassigned Fund Balance</b>	<b>\$ 36,422,329</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Estimated Funded Pupil Count	27,650.5	27,829.5	179.0		27,829.5
Budgeted Expenditures per Funded Pupil	\$ 8,571	\$ 313	\$ 7,317		\$ 190

Designated Grant Fund	Nutrition Services Fund	Risk Management Fund	Self Insurance Fund	Special Activities Fund	Student Activity Fund	Net Operating Funds Total
\$ -	\$ -	\$ - 3,243,000	\$ -	\$ -	\$ -	\$ 60,430,557 117,998,739 2,711,480
	1,500 3,900,000 60,000	20,000 806,000	5,000 13,200,000	7,000 6,300,000	175,000	3,140,518 32,856,622 400,752 28,309,779 11,715,066
200,000	108,000					5,237,019 838,889 1,562,186 2,239,737
3,300,000 11,367,000	4,802,804					3,300,000 17,624,927
<b>14,867,000</b>	<b>8,872,304</b>	<b>4,069,000</b>	<b>13,205,000</b>	<b>6,307,000</b>	<b>175,000</b>	<b>288,366,271</b>
-	-	-	-	-	-	-
<b>14,867,000</b>	<b>8,872,304</b>	<b>4,069,000</b>	<b>13,205,000</b>	<b>6,307,000</b>	<b>175,000</b>	<b>288,366,271</b>
6,244,000 8,623,000						140,488,729 28,870,130 17,279,203
<b>14,867,000</b>	-	-	-	-	-	<b>186,638,062</b>
						2,125,092 3,175,650
		4,415,245	14,283,077			21,740,822 6,487,905 33,633,344
	8,858,909					8,858,909 13,882,889 418,346
-	<b>8,858,909</b>	<b>4,415,245</b>	<b>14,283,077</b>	-	<b>318,346</b>	<b>90,322,957</b>
				9,544,036		124,000 9,544,036 23,207,191
-	-	-	-	<b>9,544,036</b>	-	<b>32,875,227</b>
<b>14,867,000</b>	<b>8,858,909</b>	<b>4,415,245</b>	<b>14,283,077</b>	<b>9,544,036</b>	<b>318,346</b>	<b>309,836,246</b>
<b>14,867,000</b>	<b>8,858,909</b>	<b>4,415,245</b>	<b>14,283,077</b>	<b>9,544,036</b>	<b>318,346</b>	<b>309,836,246</b>
<b>14,867,000</b>	<b>8,858,909</b>	<b>4,415,245</b>	<b>14,283,077</b>	<b>9,544,036</b>	<b>318,346</b>	<b>309,836,246</b>
-	13,395	(346,245)	(1,078,077)	(3,237,036)	(143,346)	(21,469,975)
-	3,202,846	2,878,616	3,876,964	3,237,036	143,346	87,626,084
-	<b>3,216,241</b>	<b>2,532,371</b>	<b>2,798,887</b>	-	-	<b>66,156,109</b>
	1,137,800	2,443,371	2,798,887			12,670,584 1,152,300 7,005,000 2,157,455 4,670,000
\$ -	\$ 2,078,441	\$ -	\$ -	\$ -	\$ -	\$ 38,500,770

27,829.5	27,829.5	27,829.5		27,829.5	27,829.5	
\$ 534	\$ 318	\$ 159		\$ 343	\$ 11	

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**CONSOLIDATED AMENDED 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	\$ 35,782,046	\$ -	\$ -	\$ 35,782,046
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>35,786,746</b>	<b>400,000</b>	<b>50,200</b>	<b>36,236,946</b>
<b>Expenditures</b>				
Debt Services	33,875,067			33,875,067
Capital Construction		36,780,453		36,780,453
Student Scholarships			75,000	75,000
<b>Total Budgeted Expenditures</b>	<b>33,875,067</b>	<b>36,780,453</b>	<b>75,000</b>	<b>70,730,520</b>
<b>Net Change in Fund Balances</b>	<b>1,911,679</b>	<b>(36,380,453)</b>	<b>(24,800)</b>	<b>(34,493,574)</b>
Beginning Fund Balances	30,558,380	36,380,453	223,387	67,162,220
<b>Ending Fund Balances</b>	<b>\$ 32,470,060</b>	<b>\$ -</b>	<b>\$ 198,587</b>	<b>\$ 32,668,647</b>

Estimated Funded Pupil Count	27,829.5	27,829.5		
Budgeted Expenditures per Funded Pupil	\$ 1,217	\$ 1,322		

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**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**CONSOLIDATED AMENDED 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	61,244,696	2,878,616	398,796	-	3,237,036
<b>REVENUES</b>						
Local Sources	1000 - 1999	107,964,574	826,000	500	-	6,307,000
Intermediate Sources	2000 - 2999	-				
State Sources	3000 - 3999	127,568,570			200,000	
Federal Sources	4000 - 4999	1,455,123			14,667,000	
<b>TOTAL REVENUES</b>		<b>236,988,267</b>	<b>826,000</b>	<b>500</b>	<b>14,867,000</b>	<b>6,307,000</b>
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUES</b>		<b>298,232,963</b>	<b>3,704,616</b>	<b>399,296</b>	<b>14,867,000</b>	<b>9,544,036</b>
TOTAL ALLOCATIONS (TO)/FROM OTHER FUNDS	5600,5700, 5800	(13,229,560)	3,243,000	1,111,000		
TRANSFERS (TO)/FROM OTHER FUNDS	5200 - 5300	-				-
TRANSFERS TO CHARTER SCHOOLS	5200, 5700	(23,207,191)				
<b>AVAILABLE BEGINNING FUND BALANCE &amp; REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)</b>		<b>261,796,212</b>	<b>6,947,616</b>	<b>1,510,296</b>	<b>14,867,000</b>	<b>9,544,036</b>
<b>EXPENDITURES</b>						
Instruction - Program 0010 to 2099						
Salaries	0100	92,281,475			5,023,254	
Employee Benefits	0200	25,784,876			1,285,450	
Purchased Services	0300,0400, 0500	2,482,270		944,550	64,061	
Supplies and Materials	0600	7,634,889			861,594	9,544,036
Property	0700	0			242,469	
Other	0800, 0900	104,669			29,468	
<b>Total Instruction</b>		<b>128,288,179</b>	<b>-</b>	<b>944,550</b>	<b>7,506,296</b>	<b>9,544,036</b>
Supporting Services						
Students - Program 2100						
Salaries	0100	6,602,621			1,905,972	
Employee Benefits	0200	1,988,761			545,506	
Purchased Services	0300,0400, 0500	227,000			174,305	
Supplies and Materials	0600	30,507			332,274	
Property	0700	0			-	
Other	0800, 0900	30,000			3,274	
<b>Total Students</b>		<b>8,878,889</b>	<b>-</b>	<b>-</b>	<b>2,961,331</b>	<b>-</b>
Instructional Staff - Program 2200						
Salaries	0100	7,550,142		82,841	2,152,249	
Employee Benefits	0200	1,288,808		30,975	519,851	
Purchased Services	0300,0400, 0500	927,578			366,409	
Supplies and Materials	0600	970,066		5,000	139,091	
Property	0700	0		223,034	2,535	
Other	0800, 0900	16,527		23,270	29,468	
<b>Total Instructional Staff</b>		<b>10,753,121</b>	<b>-</b>	<b>365,120</b>	<b>3,209,604</b>	<b>-</b>
General Administration - Program 2300						
Salaries	0100	975,540				
Employee Benefits	0200	172,108				
Purchased Services	0300,0400, 0500	771,503				
Supplies and Materials	0600	155,381				
Property	0700	21,310				
Other	0800, 0900	29,250				
<b>Total General Administration</b>		<b>2,125,092</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
School Administration - Program 2400						
Salaries	0100	12,776,155			155,262	
Employee Benefits	0200	3,609,284			37,807	
Purchased Services	0300,0400, 0500	28,201			38,734	
Supplies and Materials	0600	831,780			27,046	
Property	0700	0			-	
Other	0800, 0900	33,783			1,637	
<b>Total School Administration</b>		<b>17,279,203</b>	<b>-</b>	<b>-</b>	<b>260,486</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
2,463,829	4,422,689	30,558,380	36,380,453	5,757,266	3,202,846	3,876,964	223,387	143,346	154,788,304
4,755,000	860,200	35,786,746	400,000	1,510,000	3,961,500	13,205,000	50,200	175,000	175,801,720
					108,000				127,876,570
					4,802,804				20,924,927
<b>4,755,000</b>	<b>860,200</b>	<b>35,786,746</b>	<b>400,000</b>	<b>1,510,000</b>	<b>8,872,304</b>	<b>13,205,000</b>	<b>50,200</b>	<b>175,000</b>	<b>324,603,217</b>
<b>7,218,829</b>	<b>5,282,889</b>	<b>66,345,127</b>	<b>36,780,453</b>	<b>7,267,266</b>	<b>12,075,150</b>	<b>17,081,964</b>	<b>273,587</b>	<b>318,346</b>	<b>479,391,521</b>
				8,875,560					-
									-
									(23,207,191)
<b>7,218,829</b>	<b>5,282,889</b>	<b>66,345,127</b>	<b>36,780,453</b>	<b>16,142,826</b>	<b>12,075,150</b>	<b>17,081,964</b>	<b>273,587</b>	<b>318,346</b>	<b>456,184,330</b>
2,872,880									100,177,609
652,170									27,722,496
406,546							75,000		3,972,426
418,802								318,346	18,777,667
270,791									513,260
640,811									774,948
<b>5,262,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>318,346</b>	<b>151,938,406</b>
									8,508,593
									2,534,267
									401,305
									362,781
									-
									33,274
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,840,220</b>
									9,785,232
									1,839,634
									1,293,987
									1,114,157
									225,569
									69,265
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,327,845</b>
									975,540
									172,108
									771,503
									155,381
									21,310
									29,250
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,125,092</b>
									12,931,417
									3,647,091
									66,935
									858,826
									-
									35,420
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,539,689</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**CONSOLIDATED AMENDED 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	1,846,670				
Employee Benefits	0200	497,092				
Purchased Services	0300,0400, 0500	231,250				
Supplies and Materials	0600	174,450				
Property	0700	0				
Other	0800, 0900	426,188				
<b>Total Business Services</b>		<b>3,175,650</b>	-	-	-	-
<b>Operations and Maintenance - Program 2600</b>						
Salaries	0100	8,150,250			1,338	
Employee Benefits	0200	2,730,129			-	
Purchased Services	0300,0400, 0500	4,473,426			260,713	
Supplies and Materials	0600	5,466,873			-	
Property	0700	42,144			-	
Other	0800, 0900	78,000			-	
<b>Total Operations and Maintenance</b>		<b>20,940,822</b>	-	-	<b>262,051</b>	-
<b>Student Transportation - Program 2700</b>						
Salaries	0100	3,599,395			-	
Employee Benefits	0200	1,280,285			-	
Purchased Services	0300,0400, 0500	164,225			-	
Supplies and Materials	0600	1,409,000			-	
Property	0700	0			-	
Other	0800, 0900	35,000			8,185	
<b>Total Student Transportation</b>		<b>6,487,905</b>	-	-	<b>8,185</b>	-
<b>Central Support - Program 2800</b>						
Salaries	0100	5,048,750	264,600		45,508	
Employee Benefits	0200	1,296,704	68,975		9,452	
Purchased Services	0300,0400 ,0500	1,957,300	3,980,770		-	
Supplies and Materials	0600	6,370,875	57,200		-	
Property	0700	222,993	-		-	
Other	0800, 0900	38,400	43,700		604,088	
<b>Total Central Support</b>		<b>14,935,022</b>	<b>4,415,245</b>	-	<b>659,047</b>	-
<b>Enterprise Operations - Program 3200</b>						
Salaries	0100					
Employee Benefits	0200					
Purchased Services	0300,0400 ,0500	124,000				
Supplies and Materials	0600					
Property	0700					
Other	0800, 0900					
<b>Total Enterprise Operations</b>		<b>124,000</b>	-	-	-	-
<b>Education for Adults - Program 3400</b>						
Salaries	0100	0				
Employee Benefits	0200	0				
Purchased Services	0300,0400 ,0500	0				
Supplies and Materials	0600	0				
Property	0700	0				
Other	0800, 0900	0				
<b>Total Education for Adults Services</b>		-	-	-	-	-
<b>Total Supporting Services</b>		<b>84,699,704</b>	<b>4,415,245</b>	<b>365,120</b>	<b>7,360,705</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
									1,846,670
									497,092
									231,250
									174,450
									-
									426,188
-	-	-	-	-	-	-	-	-	<b>3,175,650</b>
									8,151,588
									2,730,129
									4,734,139
									5,466,873
									42,144
									78,000
-	-	-	-	-	-	-	-	-	<b>21,202,873</b>
									3,599,395
									1,280,285
									164,225
									1,409,000
									-
									43,185
-	-	-	-	-	-	-	-	-	<b>6,496,090</b>
						153,759			5,512,617
						43,318			1,418,449
						14,068,000			20,006,070
						6,000			6,434,075
						12,000			234,993
									686,188
-	-	-	-	-	-	<b>14,283,077</b>	-	-	<b>34,292,391</b>
					3,283,486				3,283,486
					1,069,423				1,069,423
					175,000				299,000
					4,000,000				4,000,000
					50,000				50,000
					100,000				100,000
-	-	-	-	-	<b>8,677,909</b>	-	-	-	<b>8,801,909</b>
									-
									-
									-
									-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	<b>8,677,909</b>	<b>14,283,077</b>	-	-	<b>119,801,760</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**CONSOLIDATED AMENDED 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>213,787,883</b>	<b>4,415,245</b>	<b>1,309,670</b>	<b>14,867,000</b>	<b>9,544,036</b>
RESERVES						
District Emergency Reserve - Program 9315	0840	4,581,000	89,000	-		
Reserve for TABOR 3% - Program 9310	0840	7,005,000	-			
Res. for TABOR - Multi-Year Obligations Program 9320	0840					
<b>TOTAL RESERVES</b>		<b>11,586,000</b>	<b>89,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>		<b>225,373,883</b>	<b>4,504,245</b>	<b>1,309,670</b>	<b>14,867,000</b>	<b>9,544,036</b>
NON-APPROPRIATED RESERVE - Program 9200		-	2,443,371	200,626	-	-
<b>TOTAL AVAILABLE BEGINNING FUND BALANCE &amp; REVENUES LESS TOTAL EXPENDITURES &amp; RESERVES LESS NON-APPROPRIATED RESERVES</b>		<b>36,422,329</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
			664,000						664,000
			180,000						180,000
	100,000		3,000,000						3,900,000
			500,000						500,000
	5,182,889		32,336,453	8,700,000					46,219,342
			100,000						100,000
-	5,282,889	-	36,780,453	8,700,000	-	-	-	-	51,563,342
									-
		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	5,282,889	33,875,067	36,780,453	8,700,000	8,858,909	14,283,077	75,000	318,346	357,359,575
									4,670,000
									7,005,000
									-
-	-	-	-	-	-	-	-	-	11,675,000
5,262,000	5,282,889	33,875,067	36,780,453	8,700,000	8,858,909	14,283,077	75,000	318,346	369,034,575
1,956,829	-	32,470,060	-	7,442,826	3,216,241	-	198,587	-	47,928,540
-	-	-	-	-	-	2,798,887	-	-	39,221,215

