



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

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

# **SUPERINTENDENT'S ADOPTED BUDGET**

**2015 Fiscal Year**  
**July 1, 2014 – June 30, 2015**

May 28, 2014 (Introduction)  
June 11, 2014 (Public Hearing)  
June 11, 2014 (Adoption)

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

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# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

## SUPERINTENDENT'S ADOPTED BUDGET FISCAL YEAR ENDING JUNE 30, 2015

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DATE: May 28, 2014

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

This St. Vrain Valley School District General Fund proposed budget, together with the budgets for other funds, for Fiscal Year 2015, is the current expenditure plan for all funds generated through local, state and federal sources during the 2015 fiscal year, commencing July 1, 2014, and extending through June 30, 2015. This document includes financial, budgetary, and program information that we believe will provide the user with a better understanding of the District's operations. Financial negotiations with the St. Vrain Valley Education Association (SVVEA) were successfully completed. Therefore, the accompanying General Fund proposed budget has been prepared showing the adjustments to compensation as agreed to with the SVVEA.

The General Fund budget appropriation for 2014-15 is proposed to be \$254,915,558, which includes planned expenditures of \$240,978,996 plus appropriated reserves of \$13,936,562.

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 . . . . .	240,978,996	13,936,562	254,915,558
Capital Reserve Capital Projects Fund. . . . .	4,826,055	-	4,826,055
Fair Contributions for Public School Sites Fund . . . . .	900,000	5,063,689	5,963,689
Nutrition Services Fund. . . . .	9,129,703	1,129,222	10,258,925
Governmental Designated Purpose Grant Fund . . . . .	15,207,000	-	15,207,000
Risk Management Fund. . . . .	2,862,442	58,000	2,920,442
Student Activities Special Revenue Fund . . . . .	6,304,000	3,578,802	9,882,802
Student Activities Agency Fund.. . . .	128,000	177,346	305,346
Self-Insurance Fund . . . . .	15,702,130	-	15,702,130
Sub-Total - General Student Population. . . . .	296,038,326	23,943,621	319,981,947
Colorado Preschool Program Fund . . . . .	1,208,000	-	1,208,000
Community Education Fund. . . . .	5,451,184	408,816	5,860,000
Sub-Total - Operating Funds . . . . .	302,697,510	24,352,437	327,049,947
<b>Other Funds</b>			
Bond Redemption Fund . . . . .	34,030,767	-	34,030,767
Building Fund. . . . .	21,385	22,510,853	22,532,238
Student Scholarship Fund . . . . .	50,150	4,850	55,000
<b>Total Budget</b>	<b>336,799,812</b>	<b>46,868,140</b>	<b>383,667,952</b>

The 2015 fiscal year budgets of the St. Vrain Valley School District will provide instructional and support services for a student body membership of over 30,000 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 black ink, appearing to read "Don Haddad". The signature is fluid and cursive, with a large initial "D" and a long, sweeping underline.

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, 2014, and extending through June 30, 2015, and adopts the budgets related thereto.

General Fund .....	\$ 254,915,558
Bond Redemption Fund .....	34,030,767
Building Fund .....	22,532,238
Capital Reserve Capital Projects Fund .....	4,826,055
Colorado Preschool Program Fund .....	1,208,000
Community Education Fund .....	5,860,000
Fair Contributions for Public School Sites Fund .....	5,963,689
Governmental Designated Purpose Grant Fund .....	15,207,000
Nutrition Services Fund .....	10,258,925
Risk Management Fund .....	2,920,442
Student Activities Special Revenue Fund .....	9,882,802
Student Activities Agency Fund .....	305,346
Student Scholarship Fund .....	55,000
Self-Insurance Fund .....	15,702,130
 TOTAL .....	 <u>\$ 383,667,952</u>

Date of the adoption of the budgets June 11, 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.

*Nutrition Services Fund* – This fund accounts for the financial transactions related to the nutrition service operations of the District.

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

Proprietary Funds focus on the determination of the changes in net assets, financial position, and cash flows and are classified as either enterprise or internal service. The District's only internal service fund is the *Self Insurance Fund* which accounts for the financial transactions related to the 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 Activities Agency 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 \$240,978,996. The total budgeted expenditures in the General Fund are \$243,336,558. Therefore, \$2,357,562 of General Fund fund balance is proposed to be spent down during Fiscal Year 2015. In addition, reserved fund balance of \$11,579,000 is also appropriated in the General Fund. The appropriated reserves include \$4,597,000 for contingency reserve as required by Board policy, and \$6,982,000 of TABOR reserves. The total General Fund budget appropriation for the year ending June 30, 2015 is \$254,915,558.

# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

## GENERAL FUND BUDGET DEVELOPMENT ASSUMPTIONS

1. 2015 Fiscal Year Budget  
This adopted budget for the school year July 1, 2014 - June 30, 2015 (FY15) is presented based on the Colorado Public Schools Finance Act of 1994, as amended.
2. Pupil Membership  
The adopted budget is based upon an estimated student headcount of 29,452.
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 FY15 count as 1 student but 0.58 funded pupil count). The FPC for the budget is 28,218.9, an increase of 207.1 (0.74%) above FY14.
4. Instructional Capital Outlay, Supplies and Textbooks  
District policy requires the budget to include \$200 per student for instructional capital outlay, supplies, field trips, and library books. The required instructional supplies and material budget is \$4,999,052. This is based on 24,995 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 \$317 per student for FY15. A total of \$7,623,497 is included in FY15. This includes \$2,827,442 to the Risk Management Fund and \$4,796,055 to the Capital Reserve Fund.
6. State Equalization Program  
Based on current appropriation from the State of Colorado, the District is forecasting \$6,897.32 per pupil FPC as per pupil revenue (PPR) for FY15. PPR was \$6,533.45 for FY14.
7. Mill Levy Override  
The voters of the District passed a mill levy override (MLO) in November 2008 and another MLO in 2012, both of which are providing additional funds for a variety of items as defined within the ballot questions. As required, accounting for the MLO funds is incorporated within the General Fund totals. Additional details regarding planned expenditures are included 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 FY15 is 3,223.62, an increase of 108.3 over FY14, resulting in a total projected budget of \$25,326,798 as follows:

	<u>FPC</u>	<u>PPR</u>	<u>MLO</u>
Aspen Ridge	287.70	\$ 1,984,359	\$ 107,174
Carbon Valley	268.52	1,852,068	450,581
Flagstaff Academy	828.36	5,713,464	790,831
Imagine @ Firestone	595.54	4,107,630	647,095
St. Vrain Montessori	179.20	1,236,000	130,322
Twin Peaks	<u>1,064.30</u>	<u>7,340,818</u>	<u>966,456</u>
	<u>3,223.62</u>	<u>\$22,234,339</u>	<u>\$3,092,459</u>

### 9. Contingency Reserve

For FY15, 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

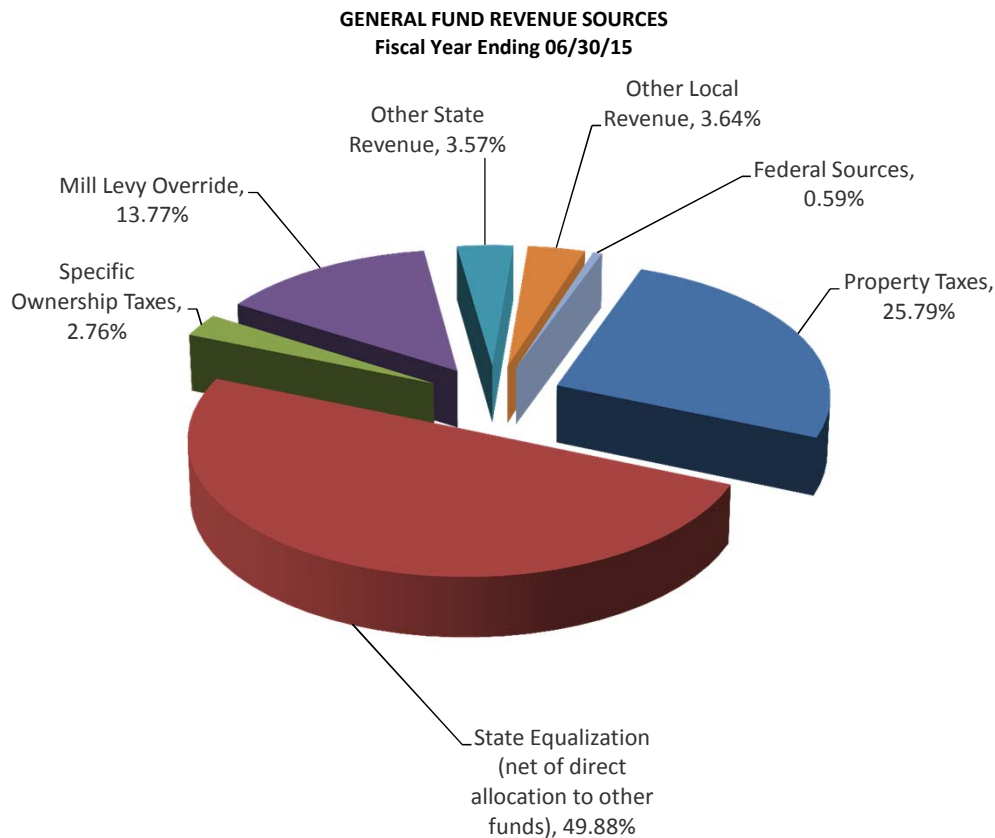
Schools are not being allowed to carry over unexpended General Fund budgets into FY15 from FY14.

### 12. Salaries and Benefits

The FY15 salaries expense included an average increase of 4.0%, 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 2013 - 2015**

Sources of Revenues	Actual 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14	Projected Actual 6/30/14	Adopted Budget 6/30/15
Local Sources	\$ 108,850,791	\$ 111,286,938	\$ 107,964,574	\$ 107,884,410	\$ 110,727,929
State Sources	115,745,102	120,568,659	127,568,570	127,573,852	137,627,441
Federal Sources	1,691,633	1,455,123	1,455,123	1,455,123	1,455,123
<b>Revenues Before Allocation</b>	<b>226,287,526</b>	<b>233,310,720</b>	<b>236,988,267</b>	<b>236,913,385</b>	<b>249,810,493</b>
Allocation to:					
Capital Reserve Fund	(2,742,000)	(4,873,000)	(8,875,560)	(8,875,560)	(4,796,055)
Risk Management Fund	(539,000)	(2,393,000)	(3,243,000)	(3,243,000)	(2,827,442)
Colorado Preschool Program	(979,027)	(993,000)	(1,111,000)	(1,111,000)	(1,208,000)
Fiscal Emergency Reserve	-	-	-	-	-
<b>Total General Fund Revenues</b>	<b>222,027,499</b>	<b>225,051,720</b>	<b>223,758,707</b>	<b>223,683,825</b>	<b>240,978,996</b>
Expenditures	201,848,092	230,377,305	236,995,074	233,712,060	243,336,558
Transfers	3,477,887	-	-	-	-
<b>Total Expenditures &amp; Transfers</b>	<b>205,325,979</b>	<b>230,377,305</b>	<b>236,995,074</b>	<b>233,712,060</b>	<b>243,336,558</b>
<b>Excess of Revenues Over Expenditures &amp; Transfers</b>	<b>\$ 16,701,520</b>	<b>\$ (5,325,585)</b>	<b>\$ (13,236,367)</b>	<b>\$ (10,028,235)</b>	<b>\$ (2,357,562)</b>



Summary of General Fund Revenue	Adopted Budget 2015	%
Property Taxes	\$ 62,139,682	25.79%
State Equalization (net of direct allocation to other funds)	120,192,208	49.88%
Specific Ownership Taxes	6,643,214	2.76%
Mill Levy Override	33,185,188	13.77%
Other State Revenue	8,603,736	3.57%
Other Local Revenue	8,759,845	3.64%
Federal Sources	1,455,123	0.59%
<b>Total</b>	<b>\$ 240,978,996</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 2013 - 2015**

	Actual 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14	Projected Actual 6/30/14	Adopted Budget 6/30/15
<b>Revenues</b>					
Local Sources	\$ 108,850,791	\$ 111,286,938	\$ 107,964,574	\$ 107,884,410	\$ 110,727,929
State Sources	115,745,102	120,568,659	127,568,570	127,573,852	137,627,441
Federal Sources	1,691,633	1,455,123	1,455,123	1,455,123	1,455,123
Revenue Allocation:					
Capital Reserve Fund	(2,742,000)	(4,873,000)	(8,875,560)	(8,875,560)	(4,796,055)
Risk Management Fund	(539,000)	(2,393,000)	(3,243,000)	(3,243,000)	(2,827,442)
Colorado Preschool Program Fund	(979,027)	(993,000)	(1,111,000)	(1,111,000)	(1,208,000)
Fiscal Emergency Reserve	-	-	-	-	-
<b>Total Revenues</b>	<b>222,027,499</b>	<b>225,051,720</b>	<b>223,758,707</b>	<b>223,683,825</b>	<b>240,978,996</b>
Designated and Reserved Fund Balance	-	-	-	-	-
<b>Total Funds Available</b>	<b>222,027,499</b>	<b>225,051,720</b>	<b>223,758,707</b>	<b>223,683,825</b>	<b>240,978,996</b>
<b>Expenditures</b>					
<b>Instruction</b>					
<b>Direct Instruction</b>					
Preschool Education	2,691,490	1,733,318	4,422,523	4,361,259	4,687,271
Elementary Education	37,582,361	43,940,510	43,447,701	42,845,834	42,881,900
Middle School Education	16,375,702	21,412,530	17,923,832	17,675,539	22,233,642
High School Education	24,919,414	29,026,531	27,701,571	27,317,830	28,241,265
Other Regular Education	13,412,950	12,621,848	16,917,601	16,683,247	13,465,451
Special Programs	14,316,868	15,469,044	17,874,951	17,627,335	19,019,910
<b>Subtotal-Direct Instruction</b>	<b>109,298,785</b>	<b>124,203,781</b>	<b>128,288,179</b>	<b>126,511,044</b>	<b>130,529,439</b>
<b>Indirect Instruction</b>					
Pupil Support Services	9,913,164	11,503,495	8,878,889	8,755,893	10,701,736
Instructional Staff Services	6,430,082	8,998,925	10,753,121	10,604,162	10,951,965
School Administration	15,539,746	16,886,104	17,279,203	17,039,840	17,740,139
<b>Subtotal-Indirect Instruction</b>	<b>31,882,992</b>	<b>37,388,524</b>	<b>36,911,213</b>	<b>36,399,895</b>	<b>39,393,840</b>
<b>Total Instruction</b>	<b>141,181,777</b>	<b>161,592,305</b>	<b>165,199,392</b>	<b>162,910,939</b>	<b>169,923,279</b>
<b>Other Expenditures</b>					
General Administration	2,019,362	1,977,431	2,125,092	2,095,654	1,730,081
Fiscal Services	2,831,203	2,634,862	3,175,650	3,131,659	3,295,428
Operations/Maintenance/Custodial	20,301,570	21,388,707	21,740,822	21,439,654	21,670,499
Pupil Transportation	6,435,253	6,106,546	6,487,905	6,398,030	6,940,339
Central Services	6,259,202	11,935,543	14,935,022	14,728,132	14,326,134
Community Services	592,561	124,000	124,000	122,282	124,000
Charter Schools	22,227,164	24,617,911	23,207,191	22,885,710	25,326,798
<b>Total Other Expenditures</b>	<b>60,666,315</b>	<b>68,785,000</b>	<b>71,795,682</b>	<b>70,801,121</b>	<b>73,413,279</b>
<b>Total Expenditures</b>	<b>201,848,092</b>	<b>230,377,305</b>	<b>236,995,074</b>	<b>233,712,060</b>	<b>243,336,558</b>
Transfers to Other Funds	3,477,887	-	-	-	-
<b>Total Expenditures and Transfers</b>	<b>205,325,979</b>	<b>230,377,305</b>	<b>236,995,074</b>	<b>233,712,060</b>	<b>243,336,558</b>
Prior Year Obligations	-	-	-	-	-
<b>Total Expenditures, Transfers and Prior Year Obligations</b>	<b>205,325,979</b>	<b>230,377,305</b>	<b>236,995,074</b>	<b>233,712,060</b>	<b>243,336,558</b>
<b>Net Change in Fund Balance</b>	<b>16,701,520</b>	<b>(5,325,585)</b>	<b>(13,236,367)</b>	<b>(10,028,235)</b>	<b>(2,357,562)</b>
Beginning Fund Balance	44,543,176	50,017,629	61,244,696	61,244,696	51,216,461
Less Appropriated Fund Balance	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>61,244,696</b>	<b>44,692,044</b>	<b>48,008,329</b>	<b>51,216,461</b>	<b>48,858,899</b>
Nonspendable - Deposits, Inventories, & Prepaids	1,093,153	-	-	-	-
Restricted for TABOR	6,855,120	6,583,000	7,005,000	6,706,000	6,982,000
Restricted for Dental Trust	-	-	-	-	-
Committed for Contingencies	4,570,080	4,340,000	4,581,000	4,674,241	4,597,000
Committed for BOE allocations	7,266,000	-	-	-	-
Assigned for Subsequent Year Expenditure	8,282,563	-	-	-	-
Assigned for Multi-Year Contracts	-	-	-	-	-
Assigned for Budget Rollover	-	-	-	-	-
Assigned for Mill Levy Override	29,051,494	27,370,707	25,770,707	25,770,707	25,770,707
<b>Unassigned Fund Balance</b>	<b>\$ 4,126,286</b>	<b>\$ 6,398,337</b>	<b>\$ 10,651,622</b>	<b>\$ 14,065,513</b>	<b>\$ 11,509,192</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**GENERAL FUND**  
**SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY OBJECT**  
**FISCAL YEARS ENDED 2013 - 2015**

	Actual 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14	Projected Actual 6/30/14	Adopted Budget 6/30/15
<b>Revenues</b>					
Local Sources					
Property taxes	\$ 61,759,192	\$ 63,137,541	\$ 60,430,557	\$ 60,430,557	\$ 62,139,682
Specific ownership taxes	7,090,842	6,362,000	5,851,998	7,328,598	6,643,214
Mill levy override	31,646,447	32,962,000	32,856,622	32,856,622	33,185,188
Investment income	245,410	291,552	291,552	224,121	226,000
Charges for services	5,584,305	6,459,779	6,459,779	5,272,838	6,459,779
Miscellaneous	2,524,595	2,074,066	2,074,066	1,771,674	2,074,066
<b>Total local revenues</b>	<b>108,850,791</b>	<b>111,286,938</b>	<b>107,964,574</b>	<b>107,884,410</b>	<b>110,727,929</b>
State Sources					
Equalization	108,346,576	112,565,976	117,998,739	117,998,739	129,023,705
Special education	4,333,895	4,115,277	5,237,019	5,351,844	5,237,019
Vocational education	838,889	949,650	838,889	677,984	677,984
Transportation	1,602,913	1,549,589	1,562,186	1,562,546	1,562,186
Gifted and talented	259,310	259,310	267,554	267,554	267,554
English Language Proficiency Act	363,519	328,857	328,857	331,013	331,013
BEST Grant	-	800,000	800,000	848,846	-
Miscellaneous	-	-	535,326	535,326	527,980
<b>Total state revenues</b>	<b>115,745,102</b>	<b>120,568,659</b>	<b>127,568,570</b>	<b>127,573,852</b>	<b>137,627,441</b>
Federal Sources					
Adult education	138,072	-	-	-	-
Build America Bond Rebates	1,456,184	1,367,123	1,367,123	1,367,123	1,367,123
Migrant grant pass through BOCES	97,377	88,000	88,000	88,000	88,000
Ed Jobs and SFSF Grants	-	-	-	-	-
<b>Total federal revenues</b>	<b>1,691,633</b>	<b>1,455,123</b>	<b>1,455,123</b>	<b>1,455,123</b>	<b>1,455,123</b>
Revenue Allocation:					
Capital Reserve Fund	(2,742,000)	(4,873,000)	(8,875,560)	(8,875,560)	(4,796,055)
Risk Management Fund	(539,000)	(2,393,000)	(3,243,000)	(3,243,000)	(2,827,442)
Colorado Preschool Program Fund	(979,027)	(993,000)	(1,111,000)	(1,111,000)	(1,208,000)
Fiscal Emergency Reserve	-	-	-	-	-
<b>Total Revenues</b>	<b>222,027,499</b>	<b>225,051,720</b>	<b>223,758,707</b>	<b>223,683,825</b>	<b>240,978,996</b>
Designated and Reserved Fund Balance	-	-	-	-	-
<b>Total Funds Available</b>	<b>222,027,499</b>	<b>225,051,720</b>	<b>223,758,707</b>	<b>223,683,825</b>	<b>240,978,996</b>
<b>Expenditures</b>					
Salaries	120,778,458	134,791,423	138,830,998	135,821,661	141,494,029
Benefits	33,430,446	38,609,980	38,648,047	37,810,302	43,259,022
Purchased services	8,753,371	11,330,697	12,186,753	11,774,300	10,576,052
Supplies and materials	12,395,487	19,963,324	23,043,821	23,734,931	21,592,002
Other	774,600	780,961	791,817	791,817	855,311
Charter schools	22,227,164	24,617,911	23,207,191	23,207,191	25,326,798
Capital outlay	3,488,566	283,009	286,447	571,858	233,344
<b>Total Expenditures</b>	<b>201,848,092</b>	<b>230,377,305</b>	<b>236,995,074</b>	<b>233,712,060</b>	<b>243,336,558</b>
Transfers to (from) Other Funds	3,477,887	-	-	-	-
<b>Total Expenditures and Transfers</b>	<b>205,325,979</b>	<b>230,377,305</b>	<b>236,995,074</b>	<b>233,712,060</b>	<b>243,336,558</b>
Prior Year Obligations	-	-	-	-	-
<b>Total Expenditures, Transfers and Prior</b>	<b>205,325,979</b>	<b>230,377,305</b>	<b>236,995,074</b>	<b>233,712,060</b>	<b>243,336,558</b>
<b>Net Change in Fund Balance</b>	<b>16,701,520</b>	<b>(5,325,585)</b>	<b>(13,236,367)</b>	<b>(10,028,235)</b>	<b>(2,357,562)</b>
Beginning Fund Balance	44,543,176	50,017,629	61,244,696	61,244,696	51,216,461
Less Appropriated Fund Balance	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>61,244,696</b>	<b>44,692,044</b>	<b>48,008,329</b>	<b>51,216,461</b>	<b>48,858,899</b>
Nonspendable - Deposits, Inventories, & Prepaids	1,093,153	-	-	-	-
Restricted for TABOR	6,855,120	6,583,000	7,005,000	6,706,000	6,982,000
Restricted for Dental Trust	-	-	-	-	-
Committed for Contingencies	4,570,080	4,340,000	4,581,000	4,674,241	4,597,000
Committed for BOE allocations	7,266,000	-	-	-	-
Assigned for Subsequent Year Expenditures	8,282,563	-	-	-	-
Assigned for Multi-Year Contracts	-	-	-	-	-
Assigned for Budget Rollover	-	-	-	-	-
Assigned for Mill Levy Override	29,051,494	27,370,707	25,770,707	25,770,707	25,770,707
<b>Unassigned Fund Balance</b>	<b>\$ 4,126,286</b>	<b>\$ 6,398,337</b>	<b>\$ 10,651,622</b>	<b>\$ 14,065,513</b>	<b>\$ 11,509,192</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**SCHEDULE OF GENERAL FUND REVENUES**  
**FROM LOCAL, STATE, AND FEDERAL SOURCES**  
**FISCAL YEARS ENDED 2013 - 2015**

<b>Local Sources</b>	<b>Actual 6/30/13</b>	<b>Adopted Budget 6/30/14</b>	<b>Amended Budget 6/30/14</b>	<b>Projected Actual 6/30/14</b>	<b>Adopted Budget 6/30/15</b>
Property Taxes	\$ 61,759,192	\$ 63,137,541	\$ 60,430,557	\$ 60,430,557	\$ 62,139,682
Specific Ownership Taxes	7,090,842	6,362,000	5,851,998	7,328,598	6,643,214
Mill Levy Override	31,646,447	32,962,000	32,856,622	32,856,622	33,185,188
<b>Subtotal Taxes</b>	<b>100,496,481</b>	<b>102,461,541</b>	<b>99,139,177</b>	<b>100,615,777</b>	<b>101,968,084</b>
<b>Other Local</b>					
Investment Income	245,410	291,552	291,552	224,121	226,000
Charges for Service	4,781,370	5,234,338	5,234,338	4,620,884	5,254,338
Rental of Facilities	212,629	453,917	453,917	214,892	453,917
Indirect Cost Revenue	562,821	636,000	636,000	562,821	636,000
Services to Charter Schools	802,935	1,225,441	1,225,441	651,954	1,205,441
Other Local	1,749,145	984,149	984,149	993,961	984,149
<b>Subtotal Other Local</b>	<b>8,354,310</b>	<b>8,825,397</b>	<b>8,825,397</b>	<b>7,268,633</b>	<b>8,759,845</b>
<b>Total Local Sources</b>	<b>108,850,791</b>	<b>111,286,938</b>	<b>107,964,574</b>	<b>107,884,410</b>	<b>110,727,929</b>
<b>Percent Change</b>		<b>2.24%</b>	<b>-0.81%</b>	<b>-0.89%</b>	<b>2.64%</b>
<b>State Sources</b>					
State Equalization Aid	108,346,576	112,565,976	117,998,739	117,998,739	129,023,705
Special Education	4,333,895	4,115,277	5,237,019	5,351,844	5,237,019
Vocational Education	838,889	949,650	838,889	677,984	677,984
Transportation	1,602,913	1,549,589	1,562,186	1,562,546	1,562,186
Gifted and Talented	259,310	259,310	267,554	267,554	267,554
English Language Proficiency Act	363,519	328,857	328,857	331,013	331,013
BEST Grant	-	800,000	800,000	848,846	-
Other State	-	-	535,326	535,326	527,980
<b>Total State Sources</b>	<b>115,745,102</b>	<b>120,568,659</b>	<b>127,568,570</b>	<b>127,573,852</b>	<b>137,627,441</b>
<b>Percent Change</b>		<b>4.17%</b>	<b>10.22%</b>	<b>10.22%</b>	<b>7.88%</b>
<b>Federal Sources</b>					
Adult Education	138,072	-	-	-	-
Build America Bond Rebates	1,456,184	1,367,123	1,367,123	1,367,123	1,367,123
Migrant Grant Pass Through BOCES	97,377	88,000	88,000	88,000	88,000
Ed Jobs and SFSF Grants	-	-	-	-	-
<b>Total Federal Sources</b>	<b>1,691,633</b>	<b>1,455,123</b>	<b>1,455,123</b>	<b>1,455,123</b>	<b>1,455,123</b>
<b>Percent Change</b>		<b>-13.98%</b>	<b>-13.98%</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>\$ 226,287,526</b>	<b>\$ 233,310,720</b>	<b>\$ 236,988,267</b>	<b>236,913,385</b>	<b>249,810,493</b>
<b>Percent Change</b>		<b>3.10%</b>	<b>4.73%</b>	<b>4.70%</b>	<b>5.44%</b>

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

Adopted percentages are in comparison to current year Projected Actual.

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**GENERAL FUND ADOPTED BUDGET**  
**EXPENDITURES BY ACTIVITY AND OBJECT**  
**FISCAL YEAR ENDING JUNE 30, 2015**

Item	Salaries	Employee Benefits	Purchased Services
<b>Regular Instruction</b>			
Preschool	\$ 2,536,573	\$ 882,516	\$ 10,000
Elementary School	32,320,385	9,843,423	-
Middle School	16,307,797	4,996,910	2,100
High School	20,529,638	6,291,867	524,150
Gifted and Talented	426,270	95,622	500
Integrated Education	3,273,656	591,063	514,100
General Instructional Media	1,890,746	616,631	-
Activities and Athletics	2,057,098	399,881	149,000
Other Regular Instruction	762,000	220,961	34,900
<b>Regular Instruction Total</b>	<b>80,104,163</b>	<b>23,938,874</b>	<b>1,234,750</b>
<b>Special Education</b>			
General	11,760,614	4,089,462	918,375
Hearing and Vision	154,241	46,300	-
Speech Language	1,556,192	452,019	-
Emotional Disabilities	-	-	-
Physical Disabilities	-	-	-
<b>Special Programs Total</b>	<b>13,471,047</b>	<b>4,587,781</b>	<b>918,375</b>
<b>Grand Total Direct Instruction</b>	<b>93,575,210</b>	<b>28,526,655</b>	<b>2,153,125</b>
<b>Support Services</b>			
<b>Pupils</b>			
Attendance and Social Work Services	1,555,423	592,905	202,500
Guidance	3,848,572	1,140,933	10,100
Health	1,591,275	504,425	-
Psychological Services	754,917	234,407	-
Audiology	107,612	28,597	-
Other	60,734	15,121	-
<b>Pupils Total</b>	<b>7,918,533</b>	<b>2,516,388</b>	<b>212,600</b>
<b>Instructional Staff</b>			
Curriculum Development	2,736,869	742,341	675,324
Instructional Staff Training	2,414,833	452,763	371,756
Other Instructional Staff Services	1,356,718	362,637	15,000
Educational Media	682,723	202,388	850
<b>Instructional Staff Total</b>	<b>7,191,143</b>	<b>1,760,129</b>	<b>1,062,930</b>
<b>School Administration</b>			
Office of the Principal	12,987,287	3,839,815	7,900
<b>Grand Total Classroom Support</b>	<b>\$ 28,096,963</b>	<b>\$ 8,116,332</b>	<b>\$ 1,283,430</b>

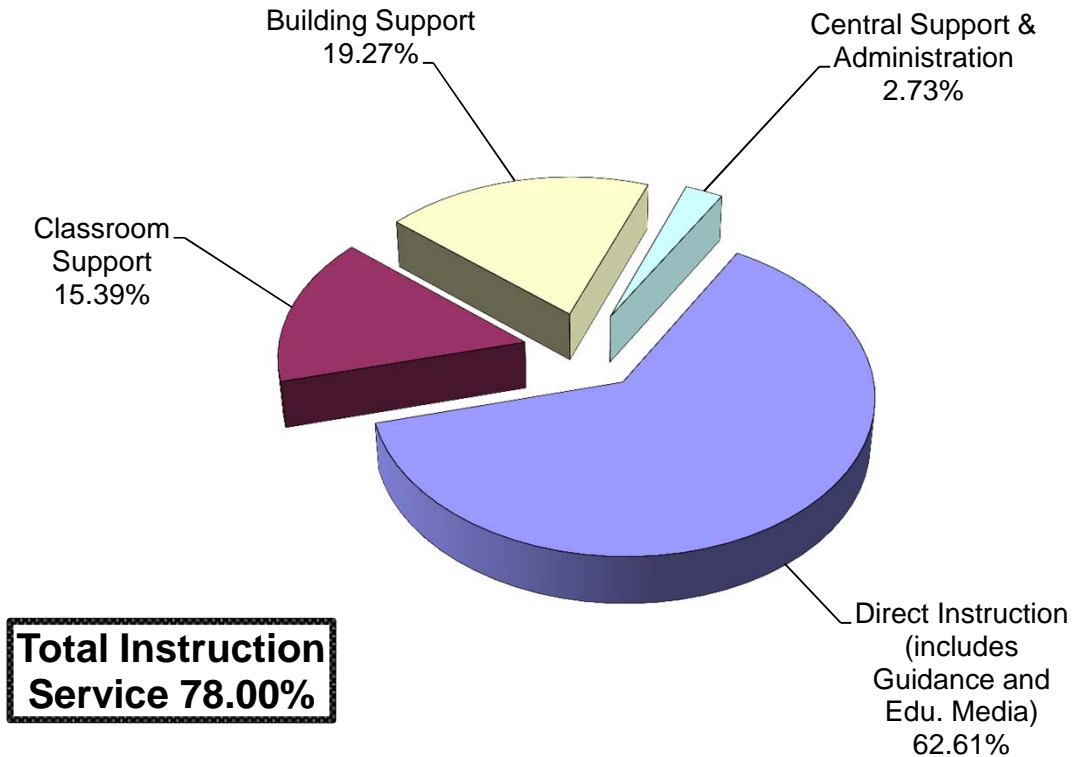
Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
\$ 1,258,182	\$ -	\$ -	\$ -	\$ 4,687,271
711,592	6,500	-	-	42,881,900
926,835	-	-	-	22,233,642
881,110	14,500	-	-	28,241,265
49,000	-	-	-	571,392
1,849,674	72,863	-	-	6,301,356
159,101	-	-	-	2,666,478
29,195	6,190	-	-	2,641,364
247,000	20,000	-	-	1,284,861
<b>6,111,689</b>	<b>120,053</b>	-	-	<b>111,509,529</b>
39,207	3,500	-	-	16,811,158
-	-	-	-	200,541
-	-	-	-	2,008,211
-	-	-	-	-
-	-	-	-	-
<b>39,207</b>	<b>3,500</b>	-	-	<b>19,019,910</b>
<b>6,150,896</b>	<b>123,553</b>	-	-	<b>130,529,439</b>
4,300	5,000	-	-	2,360,128
16,990	20,000	-	-	5,036,595
7,925	-	-	-	2,103,625
-	-	-	-	989,324
-	-	-	-	136,209
-	-	-	-	75,855
<b>29,215</b>	<b>25,000</b>	-	-	<b>10,701,736</b>
760,036	11,325	-	-	4,925,895
114,727	7,800	-	-	3,361,879
13,500	6,200	-	-	1,754,055
24,175	-	-	-	910,136
<b>912,438</b>	<b>25,325</b>	-	-	<b>10,951,965</b>
<b>880,487</b>	<b>24,650</b>	-	-	<b>17,740,139</b>
<b>\$ 1,822,140</b>	<b>\$ 74,975</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,393,840</b>

Item	Salaries	Employee Benefits	Purchased Services
<b>General Administration</b>			
Board of Education and Executive Administration	\$ 654,225	\$ 181,975	\$ 718,100
<b>General Administration Total</b>	<b>654,225</b>	<b>181,975</b>	<b>718,100</b>
<b>Fiscal Services</b>			
Fiscal Services	1,235,664	343,146	383,000
Printing/Purchasing/Warehouse	676,531	196,754	15,250
<b>Fiscal Services Total</b>	<b>1,912,195</b>	<b>539,900</b>	<b>398,250</b>
<b>Operations/Maintenance/Custodial</b>			
Administration	428,263	67,248	2,200
Utilities	-	-	2,899,403
Care & Upkeep of Buildings	7,344,185	2,632,214	884,781
Care & Upkeep of Grounds	1,004,670	318,599	5,080
Other Operation and Maintenance	100,000	19,780	80,350
Security Services	88,310	31,777	-
<b>Operations/Maintenance/Custodial Total</b>	<b>8,965,428</b>	<b>3,069,618</b>	<b>3,871,814</b>
<b>Transportation</b>			
Administration	266,813	80,791	3,000
Vehicle Operations	2,724,524	1,059,997	12,000
Vehicle Service and Maintenance	790,569	243,311	90,225
Other Transportation Expenses	252,474	83,635	27,000
<b>Transportation Total</b>	<b>4,034,380</b>	<b>1,467,734</b>	<b>132,225</b>
<b>Central Services</b>			
Assessment & Evaluation	41,022	14,815	65,000
Unemployment Insurance	-	-	300,000
Planning Services	233,046	59,333	7,058
Communication Services	365,041	101,428	135,000
Human Resources	1,190,789	315,063	276,850
Technology Services	2,320,730	653,469	1,063,500
Other Support Services	105,000	212,700	47,700
<b>Central Services Total</b>	<b>4,255,628</b>	<b>1,356,808</b>	<b>1,895,108</b>
<b>Grand Total Support Services</b>	<b>47,918,819</b>	<b>14,732,367</b>	<b>8,298,927</b>
<b>Community Services</b>	-	-	124,000
<b>Charter Schools</b>			
Aspen Ridge Academy			
Carbon Valley Academy			
Flagstaff Academy, Inc.			
Imagine Charter School at Firestone			
St. Vrain Community Montessori School			
Twin Peaks Charter Academy			
<b>Total General Fund Expenditures</b>	<b>\$ 141,494,029</b>	<b>\$ 43,259,022</b>	<b>\$ 10,576,052</b>



Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
\$ 145,181	\$ 30,600	\$ -	\$ -	\$ 1,730,081
<b>145,181</b>	<b>30,600</b>	-	-	<b>1,730,081</b>
7,000	387,283	-	-	2,356,093
40,600	10,200	-	-	939,335
<b>47,600</b>	<b>397,483</b>	-	-	<b>3,295,428</b>
27,000	3,000	-	-	527,711
-	-	-	-	2,899,403
4,868,255	35,800	-	33,344	15,798,579
560,396	-	-	-	1,888,745
71,000	37,000	-	-	308,130
127,844	-	-	-	247,931
<b>5,654,495</b>	<b>75,800</b>	-	<b>33,344</b>	<b>21,670,499</b>
1,000	-	-	-	351,604
920,000	-	-	-	4,716,521
320,000	21,000	-	-	1,465,105
42,000	2,000	-	-	407,109
<b>1,283,000</b>	<b>23,000</b>	-	-	<b>6,940,339</b>
110,624	-	-	-	231,461
-	-	-	-	300,000
8,000	2,500	-	-	309,937
11,000	8,900	-	-	621,369
50,000	31,500	-	-	1,864,202
6,309,066	2,000	-	200,000	10,548,765
-	85,000	-	-	450,400
<b>6,488,690</b>	<b>129,900</b>	-	<b>200,000</b>	<b>14,326,134</b>
<b>15,441,106</b>	<b>731,758</b>	-	<b>233,344</b>	<b>87,356,321</b>
-	-	-	-	124,000
		2,091,533		2,091,533
		2,302,649		2,302,649
		6,504,295		6,504,295
		4,754,725		4,754,725
		1,366,322		1,366,322
		8,307,274		8,307,274
<b>\$ 21,592,002</b>	<b>\$ 855,311</b>	<b>\$ 25,326,798</b>	<b>\$ 233,344</b>	<b>\$ 243,336,558</b>

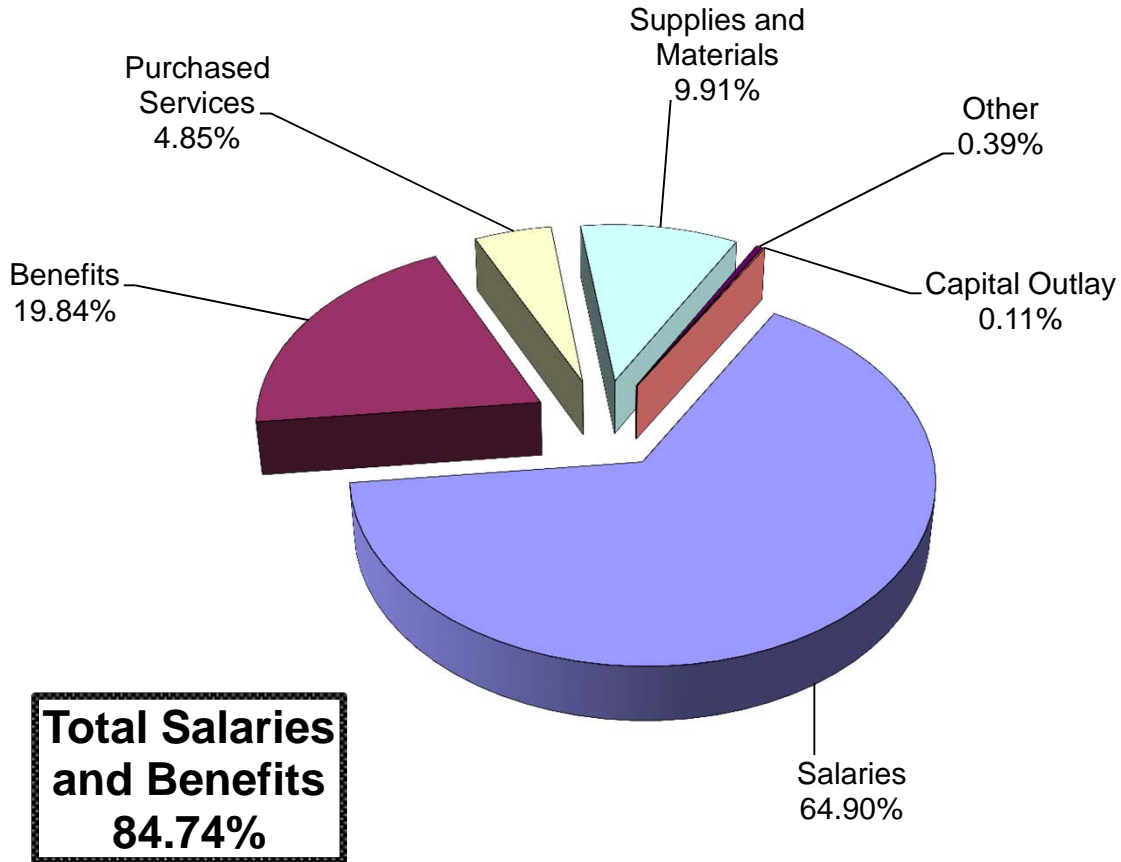
**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**GENERAL FUND ADOPTED BUDGET**  
**EXPENDITURE ANALYSIS BY ACTIVITY**  
**FISCAL YEAR ENDING JUNE 30, 2015**



Summary of General Fund Expenses by Activity	Adopted Budget 6/30/15	%
Direct Instruction (includes Guidance and Edu. Media)	\$ 136,476,170	62.61%
Classroom Support	33,571,109	15.39%
Building Support		
Transportation	6,940,339	
Operations/Maintenance/Custodial	21,670,499	
Printing/Purchasing/Warehouse	939,335	
Communication Services	621,369	
Technology Services	10,548,765	
Assessment/Planning/Risk Management	1,291,798	
	42,012,105	19.27%
Central Support & Administration		
Human Resources	1,864,202	
Finance/Payroll/Budgeting	2,356,093	
Superintendent's Office/General Administration	1,730,081	
	5,950,376	2.73%
Sub-Total	218,009,760	100.00%
Charter Schools	25,326,798	
Total	\$ 243,336,558	

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**GENERAL FUND ADOPTED BUDGET**  
**EXPENDITURE ANALYSIS BY OBJECT**  
**FISCAL YEAR ENDING JUNE 30, 2015**

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Summary of General Fund Expenses by Object	Adopted Budget Total	%
Salaries	\$ 141,494,029	64.90%
Benefits	43,259,022	19.84%
Purchased Services	10,576,052	4.85%
Supplies and Materials	21,592,002	9.91%
Other	855,311	0.39%
Capital Outlay	233,344	0.11%
Sub-Total	218,009,760	100.00%
Charter Schools	25,326,798	
Total	\$ 243,336,558	

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**GENERAL FUND**  
**INSTRUCTIONAL MATERIALS AND SUPPLIES**  
**FISCAL YEARS ENDED 2013 - 2015**

Description	Actual* 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14	Projected Actual 6/30/14	Adopted Budget 6/30/15
<b>Program Codes 0010 - 2099</b>					
Repairs & maintenance	\$ 95,989	\$ 128,000	\$ 115,000	\$ 62,936	\$ 137,600
Rentals	3,310	-	-	513	-
Printing, binding & duplicating	3,247	-	-	5,947	-
Travel, registration, and entrance	69,730	48,250	41,500	75,141	38,050
Supplies	1,598,687	3,781,731	4,345,729	3,120,638	4,299,265
Books and periodicals	1,011,841	3,008,110	3,248,361	2,841,445	1,814,605
Equipment	1,106,512	25,672	-	-	-
Internal transportation charges	72,179	83,390	82,890	77,542	80,190
Other internal charges	-	-	-	19,360	32,713
<b>Total Budgeted Expenditures</b>	<b>\$ 3,961,495</b>	<b>\$ 7,075,153</b>	<b>\$ 7,833,480</b>	<b>\$ 6,203,522</b>	<b>\$ 6,402,423</b>
<b>Required Allocation</b>					
Student FTE	24,160.6	24,219.7	24,896.5	24,896.5	24,995.3
Rate per student	184	191	189	189	200
Current Year Allocation	\$ 4,445,558	\$ 4,625,962	\$ 4,705,442	\$ 4,705,442	\$ 4,999,052
Carryover from prior year	NONE	NONE*	NONE	NONE	NONE
<b>Total Required Allocation</b>	<b>4,445,558</b>	<b>4,625,962</b>	<b>4,705,442</b>	<b>4,705,442</b>	<b>4,999,052</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 FY13.

**ST VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**2008 AND 2012 MILL LEVY OVERRIDE SUMMARY \***  
**FISCAL YEARS ENDED 2013 - 2015**

Description	As Approved by Voters 11/08	Actual 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14	Projected Actual 6/30/14	Adopted Budget 6/30/15
Focus Schools	\$ 1,500,000	\$ 1,377,200	\$ 1,194,050	\$ 1,347,290	\$ 1,347,290	\$ 1,370,290
STEM Program	300,000	300,000	300,000	300,000	300,000	300,000
Preschool Funding	150,000	150,000	150,000	150,000	150,000	150,000
Pre-AP at Middle School	100,000	100,000	100,000	100,000	100,000	100,000
Expand AP at high schools	10,000	10,000	10,000	10,000	-	10,000
Add Campus Supervisors	500,000	500,000	500,000	500,000	500,000	500,000
Maintain current SROs	250,000	250,000	250,000	250,000	250,000	250,000
Add O&M Staffing	905,000	913,420	949,612	949,614	943,370	943,370
Increase maintenance supplies	121,000	121,000	121,000	121,000	121,000	121,000
Network bandwidth	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Computer technicians	225,000	225,000	225,000	225,000	225,000	225,000
Charter School Allocation	1,222,046	1,200,482	-	-	1,364,043	1,364,043
Recruit & Retain Staff	6,000,000	6,000,234	6,000,234	6,000,234	5,999,753	5,999,753
Reduce Class Size - Restore Teachers	4,216,180	5,216,180	5,216,180	5,216,180	5,216,180	5,216,180
Revenue from Increased Valuation	-	1,335,826	1,362,000	1,362,000	916,987	916,987
2012 MLO Allocation		3,894,375	15,100,000	16,832,717	16,873,589	16,073,589
	<b>\$ 16,499,226</b>	<b>\$ 22,593,717</b>	<b>\$ 32,478,076</b>	<b>\$ 34,364,035</b>	<b>\$ 35,307,212</b>	<b>\$ 34,540,212</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 FY15 adopted budget contains \$15.3 million in revenue from the Mill Levy Override that voters approved in November 2012. \$8.9 million of this is earmarked to help recruit and retain quality staff and maintain class ratios. \$3.65 million is dedicated to technology refresh; \$1.7 million will be allocated to the existing district charter schools and \$1 million will be used to expand and support early childhood education.

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# **Section B**

## **BOND REDEMPTION FUND**

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

## **BOND REDEMPTION FUND**

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

The District's long-term debt, in the form of general obligation bonds, totals \$411,565,000 as of June 30, 2014. The budgeted amount for this debt service and related fees in Fiscal Year 2014-15 is \$34,030,767. Property taxes provide nearly all of the revenue for this fund, with investment income contributing less than 0.1%.

The legal debt limit of 20% of the District's 2013 assessed valuation of \$2.435 billion is \$487.0 million. This exceeds the net amount of the District's bonds payable by approximately \$75.4 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, 2014, none of the original principal remains. Principal was 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) was 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, 2014, \$4,100,000 of the original principal remains. 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, 2014, the outstanding balance is \$24,840,000.

\$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, 2014, the outstanding balance is \$7,310,000.

In April 2006, \$43,455,000 General Obligation Refunding Bonds were issued. Interest accrues at 3.9% 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, 2014, the outstanding balance is \$38,875,000.

\$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, 2014, the outstanding balance is \$48,200,000.

\$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, 2014, the outstanding balance is \$103,500,000.

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

In May 2011, \$34,355,000 General Obligation Refunding Bonds were issued. Interest accrues at 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, 2014, the outstanding balance is \$34,255,000.

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, 2014, 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 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14	Projected Actual 6/30/14	Adopted Budget 6/30/15
<b>Revenues</b>					
Property taxes	\$ 35,858,094	\$ 36,061,506	\$ 35,782,046	\$ 35,782,046	\$ 36,139,866
Investment income	4,399	4,700	4,700	1,400	2,000
Miscellaneous	-	-	-	-	-
<b>Total revenues</b>	<b>35,862,493</b>	<b>36,066,206</b>	<b>35,786,746</b>	<b>35,783,446</b>	<b>36,141,866</b>
<b>Expenditures</b>					
Debt principal	13,870,000	13,360,000	13,360,000	13,360,000	14,140,000
Interest	21,591,367	20,508,017	20,508,017	20,508,017	19,880,767
Bond Issuance Costs	-	-	-	-	-
Fiscal charges	6,399	7,050	7,050	7,050	10,000
<b>Total expenditures</b>	<b>35,467,766</b>	<b>33,875,067</b>	<b>33,875,067</b>	<b>33,875,067</b>	<b>34,030,767</b>
<b>Excess of revenues over (under) expenditures</b>	<b>394,727</b>	<b>2,191,139</b>	<b>1,911,679</b>	<b>1,908,379</b>	<b>2,111,099</b>
<b>Other financing sources (uses)</b>					
Proceeds of refunding bonds	-	-	-	-	-
Premium received on issuance of bonds	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of revenues and other sources over (under) expenditures and other uses</b>	<b>394,727</b>	<b>2,191,139</b>	<b>1,911,679</b>	<b>1,908,379</b>	<b>2,111,099</b>
Fund balance, beginning	30,163,653	30,362,592	30,558,380	30,558,380	32,466,759
<b>Fund balance, ending</b>	<b>\$ 30,558,380</b>	<b>\$ 32,553,731</b>	<b>\$ 32,470,060</b>	<b>\$ 32,466,759</b>	<b>\$ 34,577,858</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**BOND REDEMPTION FUND**  
**GENERAL OBLIGATION BONDS**  
**AS OF JUNE 30, 2014**

Description	Principal	Interest	Total
<b>General Obligation Bonds</b>			
Building 2004	4,100,000	208,500	4,308,500
Building 2005	7,310,000	1,758,650	9,068,650
Refunding 1997 in 2005	24,840,000	2,561,000	27,401,000
Refunding 1997 in 2006	38,875,000	12,259,000	51,134,000
Building 2006	48,200,000	26,869,615	75,069,615
Building 2009	103,500,000	84,639,487	188,139,487
Building 2010A	8,590,000	4,750,200	13,340,200
Building 2010B	76,410,000	72,155,247	148,565,247
Refunding 2003 in 2011	34,255,000	5,764,475	40,019,475
Refunding 2003 in 2011B	30,790,000	9,155,525	39,945,525
Refunding 2004 in 2012	34,695,000	9,857,800	44,552,800
<b>Total G.O. Bonds</b>	<b>\$ 411,565,000</b>	<b>\$ 229,979,499</b>	<b>\$ 641,544,499</b>

**DETAIL OF ANNUAL PAYMENTS - ALL BONDS**

Fiscal Year	Principal	Interest	Total Principal/Interest
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	15,188,563	35,508,563
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>\$ 411,565,000</b>	<b>\$ 229,979,499</b>	<b>\$ 641,544,499</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 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14	Projected Actual 6/30/14	Adopted Budget 6/30/15
<b>Revenues</b>					
Investment income	\$ 427,479	\$ 400,000	\$ 400,000	\$ 134,400	\$ 21,385
Miscellaneous	-	-	-	23,000	-
<b>Total revenues</b>	<b>427,479</b>	<b>400,000</b>	<b>400,000</b>	<b>157,400</b>	<b>\$ 21,385</b>
<b>Expenditures</b>					
Salaries	634,964	686,595	664,000	590,000	225,000
Benefits	161,027	180,652	180,000	153,000	58,188
Purchased services	1,122,040	3,000,000	3,000,000	4,250,000	7,300,000
Supplies and materials	74,564	500,000	500,000	100,000	100,000
Capital outlay	31,776,298	33,282,632	32,336,453	8,880,000	14,799,050
Other	114,412	30,000	100,000	54,000	50,000
<b>Total expenditures</b>	<b>33,883,305</b>	<b>37,679,879</b>	<b>36,780,453</b>	<b>14,027,000</b>	<b>\$ 22,532,238</b>
<b>Net change in fund balance, budgetary basis</b>	<b>(33,455,826)</b>	<b>(37,279,879)</b>	<b>(36,380,453)</b>	<b>(13,869,600)</b>	<b>\$ (22,510,853)</b>
Fund balance, beginning	69,836,279	37,279,879	36,380,453	36,380,453	\$ 22,510,853
<b>Fund balance, ending</b>	<b>\$ 36,380,453</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,510,853</b>	<b>\$ -</b>

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# **Section D**

## **CAPITAL RESERVE CAPITAL PROJECTS FUND**

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

### **CAPITAL RESERVE CAPITAL PROJECTS FUND**

The Capital Reserve Capital Projects Fund is used to account for revenue allocations from the General Fund and other revenues allocated to or earned in this fund, and the expenditures for the ongoing capital needs of the District, such as acquisition of land, building additions and improvements, and equipment purchases where the estimated unit cost is in excess of \$1,000.

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

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**CAPITAL RESERVE CAPITAL PROJECTS FUND**

	Actual 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14	Projected Actual 6/30/14	Adopted Budget 6/30/15
<b>Revenues</b>					
Equalization	\$ 2,742,000	\$ 4,873,000	\$ 8,875,560	\$ 8,275,559	\$ 4,796,055
Investment income	12,890	10,000	10,000	5,452	10,000
Miscellaneous	493,216	-	1,500,000	1,555,204	20,000
<b>Total revenues</b>	<b>3,248,106</b>	<b>4,883,000</b>	<b>10,385,560</b>	<b>9,836,215</b>	<b>4,826,055</b>
<b>Expenditures</b>					
Capital outlay	3,006,390	4,883,000	8,700,000	7,091,377	4,826,055
<b>Total expenditures</b>	<b>3,006,390</b>	<b>4,883,000</b>	<b>8,700,000</b>	<b>7,091,377</b>	<b>4,826,055</b>
<b>Excess of revenues over (under) expenditures</b>	<b>241,716</b>	<b>-</b>	<b>1,685,560</b>	<b>2,744,838</b>	<b>-</b>
Fund balance, beginning	5,515,550	4,583,354	5,757,266	5,757,266	8,502,104
Nonspendable - deposits, prepaids	14,537	14,500	14,500	14,500	14,500
Designated for contingencies	-	-	-	-	-
Committed	5,742,729	4,568,854	7,428,326	8,487,604	8,487,604
Assigned	-	-	-	-	-
<b>Fund balance, ending</b>	<b>\$ 5,757,266</b>	<b>\$ 4,583,354</b>	<b>\$ 7,442,826</b>	<b>\$ 8,502,104</b>	<b>\$ 8,502,104</b>

## Cap Reserve FY 2015 Summary

		GF Funded 2015 CAP Reserve ESTIMATED COSTS		
Fund Accounts	Fund Manager	Percent of Total	2015 Proposed CAP Summary	2015 CAP Funding Source
Arts/Athletics	Robert Berry	2.888%	\$ 129,950.00	2015 General Fund
Custodial/FFE	John Goddard	1.110%	\$ 49,950.00	2015 General Fund
DTS	Joseph McBreen	9.567%	\$ 430,515.00	2015 General Fund
Elect/HVAC/Plumb	Richard Walston	6.898%	\$ 310,425.00	2015 General Fund
Environmental	Carey Jensen	0.444%	\$ 20,000.00	2015 General Fund
FFE	John Goddard	3.374%	\$ 151,850.00	2015 General Fund
Grounds Department	Mark Thomas	14.233%	\$ 640,504.00	2015 General Fund
Growth	Brian Lamer	1.444%	\$ 65,000.00	2015 General Fund
Portable Classrooms	Brian Lamer	13.576%	\$ 610,931.00	2015 General Fund
Security	Richard Walston	14.524%	\$ 653,597.00	2015 General Fund
Site/Building Compliance	Brian Lamer	9.206%	\$ 414,278.00	2015 General Fund
Transportation	Randy McKie	22.733%	\$ 1,023,000.00	2015 General Fund
<b>TOTAL</b>		100%	\$ 4,500,000.00	2015 General Fund

# **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 375 students have been approved for FY15, resulting in a FPC of 187.5 and \$1,208,000 in revenue.

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

	Actual 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14	Projected Actual 6/30/14	Adopted Budget 6/30/15
<b>Revenues</b>					
Equalization	\$ 979,027	\$ 993,000	\$ 1,111,000	\$ 1,111,000	\$ 1,208,000
Investment income	407	-	500	242	-
<b>Total revenues</b>	<b>979,434</b>	<b>993,000</b>	<b>1,111,500</b>	<b>1,111,242</b>	<b>1,208,000</b>
<b>Expenditures</b>					
Salaries	120,702	127,841	82,841	111,215	156,855
Benefits	35,204	39,975	30,975	32,571	47,633
Purchased services	760,986	751,000	944,550	898,082	930,625
Supplies and materials	2,118	5,000	5,000	2,241	48,512
Capital outlay	-	150,000	223,034	150,000	-
Other	24,649	19,500	23,270	22,381	24,375
<b>Total expenditures</b>	<b>943,659</b>	<b>1,093,316</b>	<b>1,309,670</b>	<b>1,216,490</b>	<b>1,208,000</b>
<b>Excess of revenues over (under) expenditures</b>	<b>35,775</b>	<b>(100,316)</b>	<b>(198,170)</b>	<b>(105,248)</b>	<b>-</b>
Fund balance, beginning	363,021	359,336	398,796	398,796	293,548
<b>Fund balance, ending</b>					
Restricted	398,796	259,020	200,626	293,548	293,548
<b>Fund balance, ending</b>	<b>\$ 398,796</b>	<b>\$ 259,020</b>	<b>\$ 200,626</b>	<b>\$ 293,548</b>	<b>\$ 293,548</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.

**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**

	Actual 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14	Projected Actual 6/30/14	Adopted Budget 6/30/15
<b>Revenues</b>					
Investment income	\$ 4,663	\$ 5,000	\$ 5,000	\$ 2,951	\$ 5,000
Charges for services	4,872,850	4,750,000	4,750,000	5,367,867	5,446,184
<b>Total revenues</b>	<b>4,877,513</b>	<b>4,755,000</b>	<b>4,755,000</b>	<b>5,370,818</b>	<b>5,451,184</b>
<b>Expenditures</b>					
Instruction	4,286,303	5,012,000	5,012,000	4,677,280	5,560,000
Support	363,101	250,000	250,000	327,394	300,000
<b>Total expenditures</b>	<b>4,649,404</b>	<b>5,262,000</b>	<b>5,262,000</b>	<b>5,004,674</b>	<b>5,860,000</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>228,109</b>	<b>(507,000)</b>	<b>(507,000)</b>	<b>366,144</b>	<b>(408,816)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	3,099	-	-	31,873	-
Transfers out	(873)	-	-	(32,496)	-
<b>Net change in fund balance</b>	<b>230,335</b>	<b>(507,000)</b>	<b>(507,000)</b>	<b>365,521</b>	<b>(408,816)</b>
Fund balance, beginning	2,233,494	2,239,018	2,463,829	2,463,829	2,829,350
<b>Fund balance, ending</b>					
Restricted	2,463,829	1,732,018	1,956,829	2,829,350	2,420,534
<b>Fund balance, ending</b>	<b>\$ 2,463,829</b>	<b>\$ 1,732,018</b>	<b>\$ 1,956,829</b>	<b>\$ 2,829,350</b>	<b>\$ 2,420,534</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 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14	Projected Actual 6/30/14	Adopted Budget 6/30/15
<b>Revenues</b>					
Investment income	\$ 54,289	\$ 10,000	\$ 60,200	\$ 50,000	\$ 50,000
Miscellaneous	742,088	750,000	800,000	815,000	850,000
<b>Total revenues</b>	<b>796,377</b>	<b>760,000</b>	<b>860,200</b>	<b>865,000</b>	<b>900,000</b>
<b>Expenditures</b>					
Purchased services	9,675	100,000	100,000	148,000	150,000
Capital outlay	5,820	5,067,558	5,182,889	76,000	5,813,689
<b>Total expenditures</b>	<b>15,495</b>	<b>5,167,558</b>	<b>5,282,889</b>	<b>224,000</b>	<b>5,963,689</b>
<b>Excess of revenues over (under) expenditures</b>	<b>780,882</b>	<b>(4,407,558)</b>	<b>(4,422,689)</b>	<b>641,000</b>	<b>(5,063,689)</b>
Fund balance, beginning	3,641,807	4,407,558	4,422,689	4,422,689	5,063,689
<b>Fund balance, ending</b>					
Committed	4,422,689	-	-	5,063,689	-
<b>Fund balance, ending</b>	<b>\$ 4,422,689</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,063,689</b>	<b>\$ -</b>

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# **Section H**

## **GOVERNMENTAL DESIGNATED PURPOSE GRANT FUND**

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

## **GOVERNMENTAL DESIGNATED PURPOSE GRANT FUND**

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

### **GOVERNMENT GRANT PROGRAM DESCRIPTIONS**

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

#### **Consolidated Grants**

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

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

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

This funding is a key principle of No Child Left Behind – high quality teachers will be available for all students. The grant provides for teacher training and recruitment of highly qualified teachers, para-educators, and principals capable of ensuring that all children achieve high standards.

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

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

#### **Federal Grants**

##### **IDEA - PL 94-142 - Part B**

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

#### IDEA - PL 99-457 – Preschool

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

#### Carl Perkins – Career and Technical Education

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

#### McKinney - Education for Homeless Children and Youth

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

#### School to Work Alliance Program (SWAP)

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

#### Investing in Innovation (i3) ARRA Grant

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

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

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

### **State Grants**

#### Expelled and At Risk Student Services

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

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

	Actual 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14	Projected Actual 6/30/14	Adopted Budget 6/30/15
<b>Revenues</b>					
Local grants	\$ 149,260	\$ -	\$ -	\$ -	
State grants	-	200,000	200,000	540,000	540,000
Federal grants	8,900,266	10,060,000	10,467,000	9,027,000	10,467,000
ARRA - Federal Education Stimulus Funds	1,294,829	4,200,000	4,200,000	4,200,000	4,200,000
<b>Total revenues</b>	<b>10,344,355</b>	<b>14,460,000</b>	<b>14,867,000</b>	<b>13,767,000</b>	<b>15,207,000</b>
<b>Expenditures</b>					
Salaries	6,937,059	9,285,432	9,285,000	8,100,000	9,000,000
Benefits	1,775,210	2,397,333	2,397,000	2,300,000	2,610,000
Purchased services	559,141	833,000	833,000	520,000	750,000
Supplies and materials	370,634	1,024,000	1,432,000	2,000,000	2,000,000
Capital outlay	289,995	244,578	245,000	177,000	177,000
Other	412,316	675,657	675,000	670,000	670,000
<b>Total expenditures</b>	<b>10,344,355</b>	<b>14,460,000</b>	<b>14,867,000</b>	<b>13,767,000</b>	<b>15,207,000</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 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14	Projected Actual 6/30/14	Adopted Budget 6/30/15
<b>Revenues</b>					
Investment income	\$ 1,942	\$ 1,500	\$ 1,500	\$ 1,166	\$ 1,100
Charges for services	3,373,586	3,900,000	3,900,000	3,205,366	3,300,000
Miscellaneous	74,844	60,000	60,000	110,000	60,000
State match	115,579	108,000	108,000	118,330	118,000
National school lunch program	4,403,556	4,200,000	4,200,000	4,906,024	5,100,000
<b>Total revenues</b>	<b>7,969,507</b>	<b>8,269,500</b>	<b>8,269,500</b>	<b>8,340,886</b>	<b>8,579,100</b>
<b>Expenses</b>					
Salaries	2,970,617	3,283,486	3,283,486	3,058,479	3,258,818
Benefits	957,621	1,069,423	1,069,423	1,000,642	1,025,068
Purchased services	58,819	175,000	175,000	187,000	175,000
Supplies and materials	4,125,000	4,000,000	4,000,000	4,330,028	4,513,202
Equipment	59,867	30,000	50,000	50,000	221,576
Other	191,085	100,000	100,000	100,000	100,000
<b>Total expenses</b>	<b>8,363,009</b>	<b>8,657,909</b>	<b>8,677,909</b>	<b>8,726,149</b>	<b>9,293,664</b>
<b>Net income (loss), cash basis</b>	<b>(393,502)</b>	<b>(388,409)</b>	<b>(408,409)</b>	<b>(385,263)</b>	<b>(714,564)</b>
<b>Non-cash Revenue (Expenses)</b>					
Depreciation	(187,593)	(181,000)	(181,000)	(172,539)	-
Accelerated Capital Outlay	-	-	-	-	(965,261)
Capital Contributions	109,033	-	-	-	-
Commodities Entitlement	515,971	602,804	602,804	545,000	550,603
<b>Change in net assets</b>	<b>43,909</b>	<b>33,395</b>	<b>13,395</b>	<b>(12,802)</b>	<b>(1,129,222)</b>
Net Assets, beginning	3,158,937	3,167,781	3,202,846	3,202,846	3,190,044
<b>Net Assets, ending</b>					
Invested in Capital Assets	1,137,800	1,201,873	1,137,800	965,261	
Restricted					2,060,822
Unrestricted	2,065,046	1,999,303	2,078,441	2,224,783	
<b>Net Assets, ending</b>	<b>\$ 3,202,846</b>	<b>\$ 3,201,176</b>	<b>\$ 3,216,241</b>	<b>\$ 3,190,044</b>	<b>\$ 2,060,822</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**

	Actual 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14	Projected Actual 6/30/14	Adopted Budget 6/30/15
<b>Revenues</b>					
Investment income	\$ 12,315	\$ 20,000	\$ 20,000	\$ 1,927	\$ 20,000
State equalization	539,000	2,393,000	3,243,000	3,243,000	2,827,442
Miscellaneous	1,316,473	15,000	806,000	1,100,000	15,000
<b>Total revenues</b>	<b>1,867,788</b>	<b>2,428,000</b>	<b>4,069,000</b>	<b>4,344,927</b>	<b>2,862,442</b>
<b>Expenditures</b>					
Salaries	273,135	264,600	264,600	399,307	269,552
Benefits	65,509	68,975	68,975	79,861	71,000
Purchased services	842,513	993,770	2,753,770	2,247,700	1,123,970
Claims paid	2,720,404	1,000,000	1,227,000	969,600	1,300,000
Supplies and materials	39,013	57,200	57,200	139,000	53,700
Capital outlay	31,568	-	-	-	-
Other	3,058	43,700	43,700	31,536	44,220
<b>Total expenditures</b>	<b>3,975,200</b>	<b>2,428,245</b>	<b>4,415,245</b>	<b>3,867,004</b>	<b>2,862,442</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(2,107,412)</b>	<b>(245)</b>	<b>(346,245)</b>	<b>477,923</b>	<b>-</b>
Fund balance, beginning	4,986,028	3,282,603	2,878,616	2,878,616	3,356,539
<b>Fund balance, ending</b>					
Committed for contingencies	80,000	49,000	89,000	78,000	58,000
Committed	2,798,616	3,233,358	2,443,371	3,278,539	3,298,539
<b>Fund balance, ending</b>	<b>\$ 2,878,616</b>	<b>\$ 3,282,358</b>	<b>\$ 2,532,371</b>	<b>\$ 3,356,539</b>	<b>\$ 3,356,539</b>

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# **Section K**

## **STUDENT ACTIVITIES SPECIAL REVENUE FUND**

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

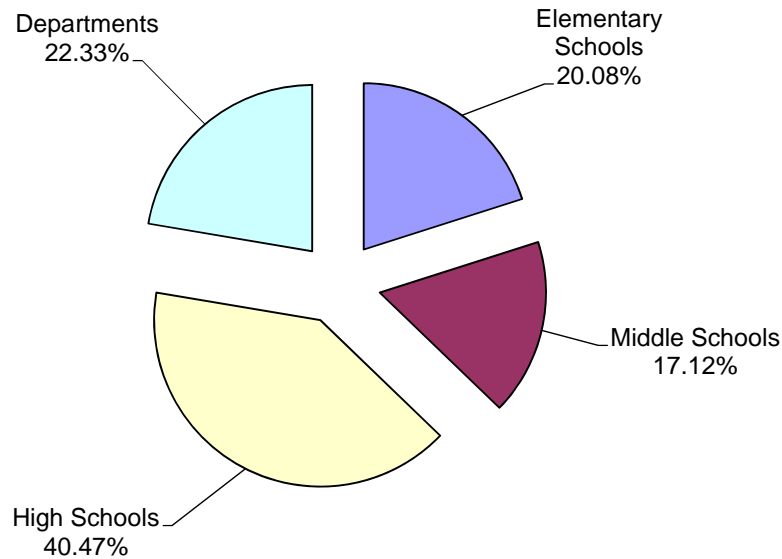
### **STUDENT ACTIVITIES SPECIAL REVENUE FUND**

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

	Actual 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14	Projected Actual 6/30/14	Adopted Budget 6/30/15
<b>Revenues</b>					
Investment Income	\$ 6,517	\$ 7,000	\$ 7,000	\$ 4,000	\$ 4,000
Athletic activities	2,043,266	2,200,000	2,200,000	2,080,800	2,200,000
Pupil activities	3,347,356	3,200,000	3,200,000	3,282,000	3,400,000
PTO/Gift activities	683,787	900,000	900,000	680,400	700,000
Resources from agency fund	10,586	-	-	-	-
<b>Total revenues</b>	<b>6,091,512</b>	<b>6,307,000</b>	<b>6,307,000</b>	<b>6,047,200</b>	<b>6,304,000</b>
<b>Expenditures</b>					
Athletic activities	1,940,839	3,500,000	3,500,000	1,964,400	3,171,000
Pupil activities	3,155,393	4,000,000	4,000,000	3,149,333	5,541,802
PTO/Gift activities	622,017	2,738,515	2,044,036	601,200	1,170,000
<b>Total expenditures</b>	<b>5,718,249</b>	<b>10,238,515</b>	<b>9,544,036</b>	<b>5,714,933</b>	<b>9,882,802</b>
<b>Excess of revenues over expenditures</b>	<b>373,263</b>	<b>(3,931,515)</b>	<b>(3,237,036)</b>	<b>332,267</b>	<b>(3,578,802)</b>
<b>Other financing sources (uses)</b>					
Transfer from General Fund	-	-	-	-	-
Transfer from/(to) other Special Revenue Fund	(26,856)	-	-	9,500	-
<b>Total financing other sources (uses)</b>	<b>(26,856)</b>	<b>-</b>	<b>-</b>	<b>9,500</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>346,407</b>	<b>(3,931,515)</b>	<b>(3,237,036)</b>	<b>341,767</b>	<b>(3,578,802)</b>
Fund balance, beginning	2,890,629	3,931,515	3,237,036	3,237,036	3,578,802
<b>Fund balance, ending</b>	<b>\$ 3,237,036</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,578,802</b>	<b>\$ -</b>

**Fund Balance June 30, 2013**



**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**Student Activities Special Revenue 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 ACTIVITIES AGENCY FUND**

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

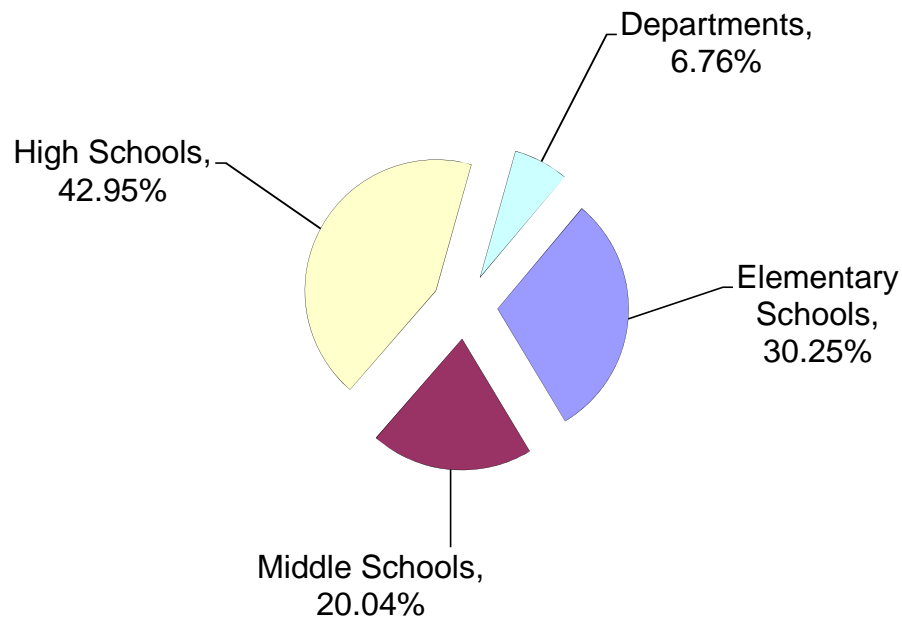
### **STUDENT ACTIVITIES AGENCY FUND**

The Student Activities 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 ACTIVITIES AGENCY FUND**

	Actual 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14	Projected Actual 6/30/14	Adopted Budget 6/30/15
<b>Revenues</b>					
Elementary Schools	\$ 71,248	\$ 100,000	\$ 100,000	\$ 43,000	\$ 50,000
Middle Schools	23,640	22,000	22,000	17,000	20,000
High Schools	47,407	45,000	45,000	56,000	50,000
Other Revenue	6,935	8,000	8,000	5,000	8,000
<b>Total revenues</b>	<b>149,230</b>	<b>175,000</b>	<b>175,000</b>	<b>121,000</b>	<b>128,000</b>
<b>Expenditures</b>					
Elementary Schools	85,020	159,611	143,356	44,000	103,641
Middle Schools	17,351	44,890	50,734	13,000	55,540
High Schools	43,578	103,830	106,570	41,000	126,170
Other Expenditures	6,250	12,985	17,686	-	19,995
<b>Total expenditures</b>	<b>152,199</b>	<b>321,316</b>	<b>318,346</b>	<b>98,000</b>	<b>305,346</b>
<b>Change in undistributed monies</b>	<b>(2,969)</b>	<b>(146,316)</b>	<b>(143,346)</b>	<b>23,000</b>	<b>(177,346)</b>
<b>Transfers out</b>	-	-	\$ -	\$ -	-
Transfer to/from Other Funds	8,999	-	-	11,000	-
Undistributed monies, beginning	137,316	146,316	143,346	143,346	177,346
<b>Undistributed monies, ending</b>	<b>\$ 143,346</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 177,346</b>	<b>\$ -</b>

**Fund Balance June 30, 2013**



# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

## Student Activities 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)	9,685
<b>Department Total</b>	<b>10,238</b>	<b>(1,110)</b>	<b>(4,015)</b>	<b>9,685</b>
<b>District Total</b>	<b>\$ 69,393</b>	<b>\$ 127,569</b>	<b>\$ 137,316</b>	<b>\$ 143,346</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 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14	Projected Actual 6/30/14	Adopted Budget 6/30/15
<b>Additions</b>					
Investment income	\$ 262	\$ 200	\$ 200	\$ 150	\$ 150
Contributions	48,733	50,000	50,000	50,000	50,000
<b>Total additions</b>	<b>48,995</b>	<b>50,200</b>	<b>50,200</b>	<b>50,150</b>	<b>50,150</b>
<b>Deductions</b>					
Scholarships	41,428	75,000	75,000	55,000	55,000
<b>Total deductions</b>	<b>41,428</b>	<b>75,000</b>	<b>75,000</b>	<b>55,000</b>	<b>55,000</b>
<b>Change in undistributed monies</b>	<b>7,567</b>	<b>(24,800)</b>	<b>(24,800)</b>	<b>(4,850)</b>	<b>(4,850)</b>
Net Assets, beginning	215,820	221,103	223,387	223,387	218,537
<b>Net assets, ending</b>	<b>\$ 223,387</b>	<b>\$ 196,303</b>	<b>\$ 198,587</b>	<b>\$ 218,537</b>	<b>\$ 213,687</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**

	Actual 6/30/13	Adopted Budget 6/30/14	Amended Budget 6/30/14	Projected Actual 6/30/14	Adopted Budget 6/30/15
<b>Revenues</b>					
Investment income	\$ 2,559	\$ 5,000	\$ 5,000	\$ 5,279	\$ 5,000
Charges for services	8,272,537	13,200,000	13,200,000	13,517,827	15,697,130
<b>Total revenues</b>	<b>8,275,096</b>	<b>13,205,000</b>	<b>13,205,000</b>	<b>13,523,106</b>	<b>15,702,130</b>
<b>Expenditures</b>					
Salaries	55,669	153,759	153,759	146,021	153,800
Benefits	15,996	43,318	43,318	41,138	43,330
Purchased Services	-	68,000	68,000	8,436	25,000
Supplies and materials	-	6,000	6,000	194	5,000
Equipment	-	12,000	12,000	-	-
Claims paid	7,804,354	12,000,000	14,000,000	13,752,252	15,475,000
<b>Total expenditures</b>	<b>7,876,019</b>	<b>12,283,077</b>	<b>14,283,077</b>	<b>13,948,041</b>	<b>15,702,130</b>
<b>Excess of revenues over (under) expenditures</b>	<b>399,077</b>	<b>921,923</b>	<b>(1,078,077)</b>	<b>(424,935)</b>	<b>-</b>
<b>Other Financing Sources</b>					
Transfer from General Fund	3,477,887	-	-	-	-
<b>Net Assets, beginning</b>	<b>-</b>	<b>6,232,028</b>	<b>3,876,964</b>	<b>3,876,964</b>	<b>3,452,029</b>
<b>Net Assets, ending</b>	<b>\$ 3,876,964</b>	<b>\$ 7,153,951</b>	<b>\$ 2,798,887</b>	<b>\$ 3,452,029</b>	<b>\$ 3,452,029</b>

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# **Section O**

## **SUMMARY BUDGET REPORTS**

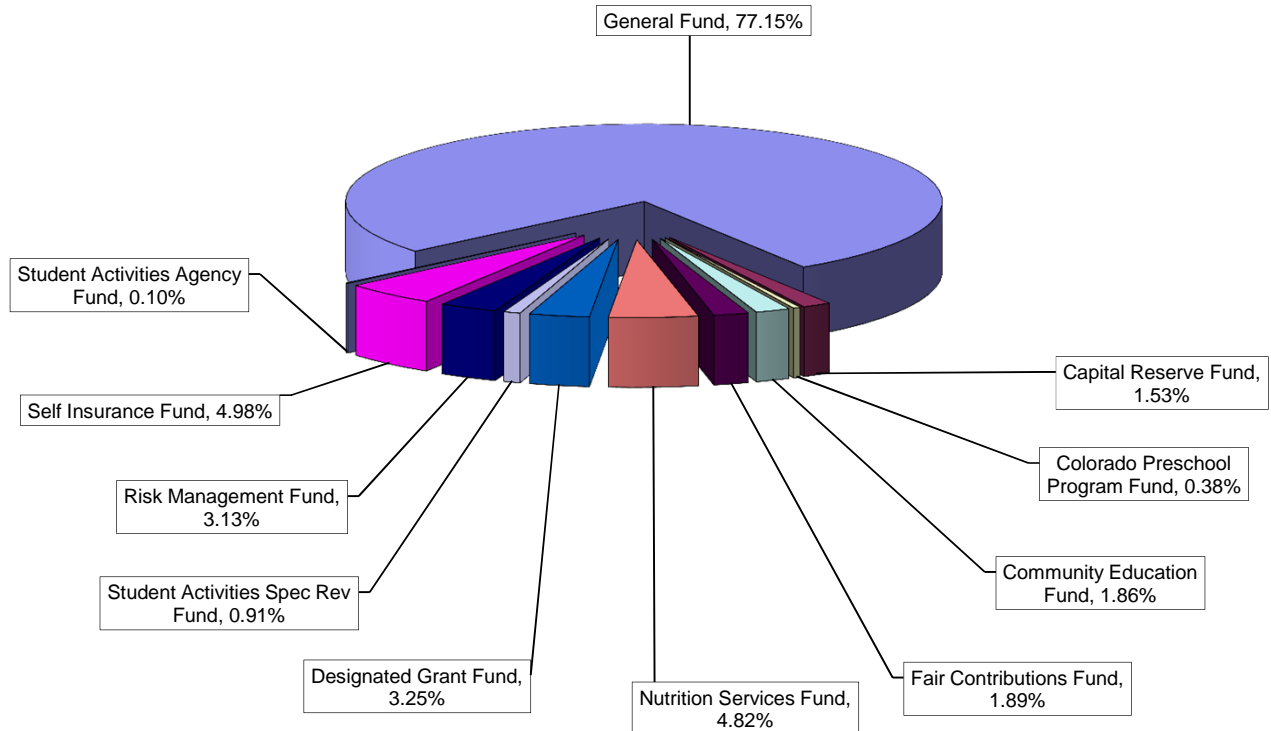
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**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**CONSOLIDATED ADOPTED BUDGET SUMMARY**  
**FISCAL YEAR ENDING JUNE 30, 2015**

	Net Operating Funds Total	Net Other Funds Total	District Total
Beginning Fund Balance	\$ 81,659,912	\$ 55,196,149	\$ 136,856,061
Revenue	302,697,510	36,213,401	338,910,911
Designated and Reserved Fund Balance	-	-	-
<b>Total Funds Available</b>	<b>\$ 384,357,422</b>	<b>\$ 91,409,550</b>	<b>\$ 475,766,972</b>

Expenditures	\$ 315,412,947	\$ 56,618,005	\$ 372,030,952
Prior Year Obligations	-	-	-
TABOR Reserves	6,982,000	-	6,982,000
Other Appropriated Reserves	4,655,000	-	4,655,000
<b>Total Appropriations</b>	<b>327,049,947</b>	<b>56,618,005</b>	<b>383,667,952</b>
Non-appropriated Fund Balance	57,307,475	34,791,545	92,099,020
<b>Total Appropriations and Non-appropriated Fund Balance</b>	<b>\$ 384,357,422</b>	<b>\$ 91,409,550</b>	<b>\$ 475,766,972</b>

**Consolidated Operating Funds  
Revenues & Expenditures**



**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**CONSOLIDATED ADOPTED BUDGET SUMMARY**  
**FISCAL YEAR ENDING JUNE 30, 2015**

	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	\$ 62,139,682	\$ -	\$ -	\$ -	\$ -
State Equalization	120,192,208	4,796,055	1,208,000	-	-
Specific Ownership Tax	3,471,426	-	-	-	-
Stabilization Funds	-	-	-	-	-
Fiscal Emergency Reserve	-	-	-	-	-
<b>Local Sources</b>					
Other Specific Ownership Tax	3,171,788	-	-	-	-
Mill Levy Override	33,185,188	-	-	-	-
Investment Income	226,000	10,000	-	5,000	50,000
Charges for Services	6,459,779	-	-	5,446,184	-
Other	2,074,066	20,000	-	-	850,000
<b>State Sources</b>					
Special Education	5,237,019	-	-	-	-
Vocational Education	677,984	-	-	-	-
Transportation	1,562,186	-	-	-	-
Other	1,126,547	-	-	-	-
<b>Federal Sources</b>					
Special Education	-	-	-	-	-
Other	1,455,123	-	-	-	-
<b>Total Revenues</b>	<b>240,978,996</b>	<b>4,826,055</b>	<b>1,208,000</b>	<b>5,451,184</b>	<b>900,000</b>
Designated and Reserved Fund Balance	-	-	-	-	-
<b>Total Funds Available</b>	<b>240,978,996</b>	<b>4,826,055</b>	<b>1,208,000</b>	<b>5,451,184</b>	<b>900,000</b>
Direct Instruction	130,529,439	-	930,625	5,560,000	-
Instructional Support Services	21,653,701	-	277,375	300,000	-
School Management	17,740,139	-	-	-	-
<b>Instruction Services Subtotal</b>	<b>169,923,279</b>	<b>-</b>	<b>1,208,000</b>	<b>5,860,000</b>	<b>-</b>
<b>District Wide Support Services</b>					
General Administration	1,730,081	-	-	-	-
Fiscal Services	3,295,428	-	-	-	-
Operations/Maintenance/Custodial	21,670,499	-	-	-	-
Pupil Transportation	6,940,339	-	-	-	-
Central Services	14,326,134	-	-	-	-
Nutrition Services	-	-	-	-	-
Capital Outlay	-	4,826,055	-	-	5,813,689
Other Support Services	-	-	-	-	150,000
<b>District Wide Support Services Subtotal</b>	<b>47,962,481</b>	<b>4,826,055</b>	<b>-</b>	<b>-</b>	<b>5,963,689</b>
Community Services	124,000	-	-	-	-
Other Operating Expenditures	-	-	-	-	-
Charter Schools	25,326,798	-	-	-	-
<b>District Wide Subtotal</b>	<b>25,450,798</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Budgeted Expenditures</b>	<b>243,336,558</b>	<b>4,826,055</b>	<b>1,208,000</b>	<b>5,860,000</b>	<b>5,963,689</b>
Transfers To (From) Other Funds	-	-	-	-	-
<b>Total Expenditures and Transfers</b>	<b>243,336,558</b>	<b>4,826,055</b>	<b>1,208,000</b>	<b>5,860,000</b>	<b>5,963,689</b>
Prior Year Obligations	-	-	-	-	-
<b>Total Expenditures, Transfers and Prior Year Obligations</b>	<b>243,336,558</b>	<b>4,826,055</b>	<b>1,208,000</b>	<b>5,860,000</b>	<b>5,963,689</b>
<b>Net Change in Fund Balance</b>	<b>(2,357,562)</b>	<b>-</b>	<b>-</b>	<b>(408,816)</b>	<b>(5,063,689)</b>
Beginning Fund Balance	51,216,461	8,502,104	293,548	2,829,350	5,063,689
<b>Ending Fund Balance (Deficit)</b>	<b>48,858,899</b>	<b>8,502,104</b>	<b>293,548</b>	<b>2,420,534</b>	<b>-</b>
Committed - for Subsequent Year Expenditures	-	8,487,604	-	-	-
Nonspendable - Capital Assets	-	14,500	-	-	-
Restricted for TABOR	6,982,000	-	-	-	-
Restricted	-	-	293,548	2,420,534	-
Committed for Contingencies	4,597,000	-	-	-	-
<b>Assigned / Unassigned Fund Balance</b>	<b>\$ 37,279,899</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Estimated Funded Pupil Count	28,031.4	28,218.9	187.5		28,218.9
Budgeted Expenditures per Funded Pupil	\$ 8,681	\$ 171	\$ 6,443		\$ 211



Designated Grant Fund	Nutrition Services Fund	Risk Management Fund	Self Insurance Fund	Student Activities Spec Rev Fd	Student Activities Agency Fund	Net Operating Funds Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,139,682
-	-	2,827,442	-	-	-	129,023,705
-	-	-	-	-	-	3,471,426
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	3,171,788
-	-	-	-	-	-	33,185,188
-	1,100	20,000	5,000	4,000	-	321,100
-	3,300,000	-	15,697,130	-	-	30,903,093
-	60,000	15,000	-	6,300,000	128,000	9,447,066
-	-	-	-	-	-	5,237,019
-	-	-	-	-	-	677,984
-	-	-	-	-	-	1,562,186
540,000	118,000	-	-	-	-	1,784,547
4,250,000	-	-	-	-	-	4,250,000
10,417,000	5,650,603	-	-	-	-	17,522,726
15,207,000	9,129,703	2,862,442	15,702,130	6,304,000	128,000	302,697,510
-	-	-	-	-	-	-
15,207,000	9,129,703	2,862,442	15,702,130	6,304,000	128,000	302,697,510
7,299,000	-	-	-	-	-	144,319,064
7,908,000	-	-	-	-	-	30,139,076
-	-	-	-	-	-	17,740,139
15,207,000	-	-	-	-	-	192,198,279
-	-	-	-	-	-	1,730,081
-	-	-	-	-	-	3,295,428
-	-	-	-	-	-	21,670,499
-	-	-	-	-	-	6,940,339
-	-	2,862,442	15,702,130	-	-	32,890,706
-	10,258,925	-	-	-	-	10,258,925
-	-	-	-	-	-	10,639,744
-	-	-	-	-	305,346	455,346
-	10,258,925	2,862,442	15,702,130	-	305,346	87,881,068
-	-	-	-	-	-	124,000
-	-	-	-	9,882,802	-	9,882,802
-	-	-	-	-	-	25,326,798
-	-	-	-	9,882,802	-	35,333,600
15,207,000	10,258,925	2,862,442	15,702,130	9,882,802	305,346	315,412,947
-	-	-	-	-	-	-
15,207,000	10,258,925	2,862,442	15,702,130	9,882,802	305,346	315,412,947
-	-	-	-	-	-	-
15,207,000	10,258,925	2,862,442	15,702,130	9,882,802	305,346	315,412,947
-	(1,129,222)	-	-	(3,578,802)	(177,346)	(12,715,437)
-	3,190,044	3,356,539	3,452,029	3,578,802	177,346	81,659,912
-	2,060,822	3,356,539	3,452,029	-	-	68,944,475
-	-	3,298,539	3,452,029	-	-	15,238,172
-	-	-	-	-	-	14,500
-	-	-	-	-	-	6,982,000
-	2,060,822	-	-	-	-	4,774,904
-	-	58,000	-	-	-	4,655,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,279,899

28,218.9	28,218.9	28,218.9		28,218.9	28,218.9	
\$ 539	\$ 364	\$ 101		\$ 350	\$ 11	

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**CONSOLIDATED ADOPTED BUDGET SUMMARY**  
**FISCAL YEAR ENDING JUNE 30, 2015**

Description	Bond Redemption Fund	Building Fund	Student Scholarship Fund	Net Total Other Funds
<b>Revenues</b>				
Local Sources				
Property Tax	\$ 36,139,866	\$ -	\$ -	\$ 36,139,866
Investment Income	2,000	21,385	150	23,535
Fund Raising and Contributions			50,000	50,000
Proceeds From Borrowing		-		-
<b>Total Revenues</b>	<b>36,141,866</b>	<b>21,385</b>	<b>50,150</b>	<b>36,213,401</b>
<b>Expenditures</b>				
Debt Services	34,030,767			34,030,767
Capital Construction		22,532,238		22,532,238
Student Scholarships			55,000	55,000
<b>Total Budgeted Expenditures</b>	<b>34,030,767</b>	<b>22,532,238</b>	<b>55,000</b>	<b>56,618,005</b>
<b>Net Change in Fund Balances</b>	<b>2,111,099</b>	<b>(22,510,853)</b>	<b>(4,850)</b>	<b>(20,404,604)</b>
Beginning Fund Balances	32,466,759	22,510,853	218,537	55,196,149
<b>Ending Fund Balances</b>	<b>\$ 34,577,858</b>	<b>\$ -</b>	<b>\$ 213,687</b>	<b>\$ 34,791,545</b>

Estimated Funded Pupil Count	28,218.9	28,218.9		
Budgeted Expenditures per Funded Pupil	\$ 1,206	\$ 798		

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**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**CONSOLIDATED ADOPTED BUDGET SUMMARY**  
**EXPENDITURES BY PROGRAM AND OBJECT**  
**FISCAL YEAR ENDING JUNE 30, 2015**

Description	Fund #	10	18	19	22	23
	Fund Name	General Fund	Risk Management	Colorado Preschool Program	Designated Grants	Student Activities Spec Rev Fund
BEGINNING FUND BALANCE (Includes ALL Reserves)	Object/ Source	51,216,461	3,356,539	293,548	-	3,578,802
<b>REVENUES</b>						
Local Sources	1000 - 1999	110,727,929	35,000	-	-	6,304,000
Intermediate Sources	2000 - 2999	-	-	-	-	-
State Sources	3000 - 3999	137,627,441	-	-	540,000	-
Federal Sources	4000 - 4999	1,455,123	-	-	14,667,000	-
<b>TOTAL REVENUES</b>		<b>249,810,493</b>	<b>35,000</b>	<b>-</b>	<b>15,207,000</b>	<b>6,304,000</b>
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUES</b>		<b>301,026,954</b>	<b>3,391,539</b>	<b>293,548</b>	<b>15,207,000</b>	<b>9,882,802</b>
TOTAL ALLOCATIONS (TO)/FROM OTHER FUNDS	5600,5700,5800	(8,831,497)	2,827,442	1,208,000		-
TRANSFERS (TO)/FROM OTHER FUNDS	5200 - 5300	-	-	-	-	-
TRANSFERS TO CHARTER SCHOOLS	5200,5700	(25,326,798)	-	-	-	-
<b>AVAILABLE BEGINNING FUND BALANCE &amp; REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)</b>		<b>266,868,659</b>	<b>6,218,981</b>	<b>1,501,548</b>	<b>15,207,000</b>	<b>9,882,802</b>
<b>EXPENDITURES</b>						
Instruction - Program 0010 to 2099						
Salaries	0100	93,575,210	-	-	4,795,110	-
Employee Benefits	0200	28,526,655	-	-	1,378,707	-
Purchased Services	0300,0400,0500	2,153,125	-	930,625	38,751	-
Supplies and Materials	0600	6,150,896	-	-	1,024,620	9,882,802
Property	0700	-	-	-	134,573	-
Other	0800,0900	123,553	-	-	29,179	-
<b>Total Instruction</b>		<b>130,529,439</b>	<b>-</b>	<b>930,625</b>	<b>7,400,940</b>	<b>9,882,802</b>
Supporting Services						
Students - Program 2100						
Salaries	0100	7,918,533	-	-	1,848,060	-
Employee Benefits	0200	2,516,388	-	-	593,566	-
Purchased Services	0300,0400,0500	212,600	-	-	110,168	-
Supplies and Materials	0600	29,215	-	-	393,240	-
Property	0700	-	-	-	697	-
Other	0800,0900	25,000	-	-	2,814	-
<b>Total Students</b>		<b>10,701,736</b>	<b>-</b>	<b>-</b>	<b>2,948,545</b>	<b>-</b>
Instructional Staff - Program 2200						
Salaries	0100	7,191,143	-	156,855	2,113,650	-
Employee Benefits	0200	1,760,129	-	47,633	572,634	-
Purchased Services	0300,0400,0500	1,062,930	-	-	311,130	-
Supplies and Materials	0600	912,438	-	48,512	266,340	-
Property	0700	-	-	-	786	-
Other	0800,0900	25,325	-	24,375	5,005	-
<b>Total Instructional Staff</b>		<b>10,951,965</b>	<b>-</b>	<b>277,375</b>	<b>3,269,545</b>	<b>-</b>
General Administration - Program 2300						
Salaries	0100	654,225	-	-	-	-
Employee Benefits	0200	181,975	-	-	-	-
Purchased Services	0300,0400,0500	718,100	-	-	-	-
Supplies and Materials	0600	145,181	-	-	-	-
Property	0700	-	-	-	-	-
Other	0800,0900	30,600	-	-	-	-
<b>Total General Administration</b>		<b>1,730,081</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
School Administration - Program 2400						
Salaries	0100	12,987,287	-	-	150,480	-
Employee Benefits	0200	3,839,815	-	-	40,533	-
Purchased Services	0300,0400,0500	7,900	-	-	24,488	-
Supplies and Materials	0600	880,487	-	-	33,660	-
Property	0700	-	-	-	2,788	-
Other	0800,0900	24,650	-	-	978	-
<b>Total School Administration</b>		<b>17,740,139</b>	<b>-</b>	<b>-</b>	<b>252,927</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	Student Activities Agency Fund	TOTAL
2,829,350	5,063,689	32,466,759	22,510,853	8,502,104	3,190,044	3,452,029	218,537	177,346	136,856,061
5,451,184	900,000	36,141,866	21,385	30,000	3,361,100	15,702,130	50,150	128,000	178,852,744
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	118,000	-	-	-	138,285,441
-	-	-	-	-	5,650,603	-	-	-	21,772,726
5,451,184	900,000	36,141,866	21,385	30,000	9,129,703	15,702,130	50,150	128,000	338,910,911
8,280,534	5,963,689	68,608,625	22,532,238	8,532,104	12,319,747	19,154,159	268,687	305,346	475,766,972
-	-	-	-	4,796,055	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	(25,326,798)
8,280,534	5,963,689	68,608,625	22,532,238	13,328,159	12,319,747	19,154,159	268,687	305,346	450,440,174
3,424,877	-	-	-	-	-	-	-	-	101,795,197
941,350	-	-	-	-	-	-	-	-	30,846,712
600,123	-	-	-	-	-	-	55,000	-	3,777,624
511,285	-	-	-	-	-	-	-	305,346	17,874,949
112,336	-	-	-	-	-	-	-	-	246,909
270,029	-	-	-	-	-	-	-	-	422,761
5,860,000	-	-	-	-	-	-	55,000	305,346	154,964,152
-	-	-	-	-	-	-	-	-	9,766,593
-	-	-	-	-	-	-	-	-	3,109,954
-	-	-	-	-	-	-	-	-	322,768
-	-	-	-	-	-	-	-	-	422,455
-	-	-	-	-	-	-	-	-	697
-	-	-	-	-	-	-	-	-	27,814
-	-	-	-	-	-	-	-	-	13,650,281
-	-	-	-	-	-	-	-	-	9,461,648
-	-	-	-	-	-	-	-	-	2,380,396
-	-	-	-	-	-	-	-	-	1,374,060
-	-	-	-	-	-	-	-	-	1,227,290
-	-	-	-	-	-	-	-	-	786
-	-	-	-	-	-	-	-	-	54,705
-	-	-	-	-	-	-	-	-	14,498,885
-	-	-	-	-	-	-	-	-	654,225
-	-	-	-	-	-	-	-	-	181,975
-	-	-	-	-	-	-	-	-	718,100
-	-	-	-	-	-	-	-	-	145,181
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	30,600
-	-	-	-	-	-	-	-	-	1,730,081
-	-	-	-	-	-	-	-	-	13,137,767
-	-	-	-	-	-	-	-	-	3,880,348
-	-	-	-	-	-	-	-	-	32,388
-	-	-	-	-	-	-	-	-	914,147
-	-	-	-	-	-	-	-	-	2,788
-	-	-	-	-	-	-	-	-	25,628
-	-	-	-	-	-	-	-	-	17,993,066

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**CONSOLIDATED ADOPTED BUDGET SUMMARY**  
**EXPENDITURES BY PROGRAM AND OBJECT**  
**FISCAL YEAR ENDING JUNE 30, 2015**

Description	Fund #	10	18	19	22	23
	Fund Name	General Fund	Risk Management	Colorado Preschool Program	Designated Grants	Student Activities Spec Rev Fund
<b>Business Services - Program 2500</b>						
Salaries	0100	1,912,195	-	-	-	-
Employee Benefits	0200	539,900	-	-	-	-
Purchased Services	0300,0400,0500	398,250	-	-	51,878	-
Supplies and Materials	0600	47,600	-	-	271,600	-
Property	0700	-	-	-	38,156	-
Other	0800,0900	397,483	-	-	-	-
<b>Total Business Services</b>		<b>3,295,428</b>	-	-	<b>361,634</b>	-
<b>Operations and Maintenance - Program 2600</b>						
Salaries	0100	8,965,428	-	-	1,350	-
Employee Benefits	0200	3,069,618	-	-	-	-
Purchased Services	0300,0400,0500	3,871,814	-	-	190,800	-
Supplies and Materials	0600	5,654,495	-	-	-	-
Property	0700	33,344	-	-	-	-
Other	0800,0900	75,800	-	-	-	-
<b>Total Operations and Maintenance</b>		<b>21,670,499</b>	-	-	<b>192,150</b>	-
<b>Student Transportation - Program 2700</b>						
Salaries	0100	4,034,380	-	-	-	-
Employee Benefits	0200	1,467,734	-	-	-	-
Purchased Services	0300,0400,0500	132,225	-	-	-	-
Supplies and Materials	0600	1,283,000	-	-	-	-
Property	0700	-	-	-	-	-
Other	0800,0900	23,000	-	-	8,127	-
<b>Total Student Transportation</b>		<b>6,940,339</b>	-	-	<b>8,127</b>	-
<b>Central Support - Program 2800</b>						
Salaries	0100	4,255,628	269,552	-	91,350	-
Employee Benefits	0200	1,356,808	71,000	-	24,560	-
Purchased Services	0300,0400,0500	1,895,108	2,423,970	-	22,785	-
Supplies and Materials	0600	6,488,690	53,700	-	10,540	-
Property	0700	200,000	-	-	-	-
Other	0800,0900	129,900	44,220	-	623,897	-
<b>Total Central Support</b>		<b>14,326,134</b>	<b>2,862,442</b>	-	<b>773,132</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	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-
Property	0700	-	-	-	-	-
Other	0800,0900	-	-	-	-	-
<b>Total Education for Adults Services</b>		-	-	-	-	-
<b>Total Supporting Services</b>		<b>87,480,321</b>	<b>2,862,442</b>	<b>277,375</b>	<b>7,806,060</b>	-

27	29	31	41	43	51	65	72	74	TOTAL
Community Education	Fair Contributions	Bond Redemption	Building Fund	Capital Reserve	Nutrition Services	Self Insurance	Student Scholarship	Student Activities Agency Fund	
-	-	-	-	-	-	-	-	-	1,912,195
-	-	-	-	-	-	-	-	-	539,900
-	-	-	-	-	-	-	-	-	450,128
-	-	-	-	-	-	-	-	-	319,200
-	-	-	-	-	-	-	-	-	38,156
-	-	-	-	-	-	-	-	-	397,483
-	-	-	-	-	-	-	-	-	3,657,062
-	-	-	-	-	-	-	-	-	8,966,778
-	-	-	-	-	-	-	-	-	3,069,618
-	-	-	-	-	-	-	-	-	4,062,614
-	-	-	-	-	-	-	-	-	5,654,495
-	-	-	-	-	-	-	-	-	33,344
-	-	-	-	-	-	-	-	-	75,800
-	-	-	-	-	-	-	-	-	21,862,649
-	-	-	-	-	-	-	-	-	4,034,380
-	-	-	-	-	-	-	-	-	1,467,734
-	-	-	-	-	-	-	-	-	132,225
-	-	-	-	-	-	-	-	-	1,283,000
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	31,127
-	-	-	-	-	-	-	-	-	6,948,466
-	-	-	-	-	-	153,800	-	-	4,770,330
-	-	-	-	-	-	43,330	-	-	1,495,698
-	-	-	-	-	-	15,500,000	-	-	19,841,863
-	-	-	-	-	-	5,000	-	-	6,557,930
-	-	-	-	-	-	-	-	-	200,000
-	-	-	-	-	-	-	-	-	798,017
-	-	-	-	-	-	15,702,130	-	-	33,663,838
-	-	-	-	-	3,258,818	-	-	-	3,258,818
-	-	-	-	-	1,025,068	-	-	-	1,025,068
-	-	-	-	-	175,000	-	-	-	299,000
-	-	-	-	-	4,513,202	-	-	-	4,513,202
-	-	-	-	-	221,576	-	-	-	221,576
-	-	-	-	-	100,000	-	-	-	100,000
-	-	-	-	-	9,293,664	-	-	-	9,417,664
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	9,293,664	15,702,130	-	-	123,421,992

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**CONSOLIDATED ADOPTED BUDGET SUMMARY**  
**EXPENDITURES BY PROGRAM AND OBJECT**  
**FISCAL YEAR ENDING JUNE 30, 2015**

Description	Fund #	10	18	19	22	23
	Fund Name	General Fund	Risk Management	Colorado Preschool Program	Designated Grants	Student Activities Spec Rev Fund
Property - Program 4000						
Salaries	0100	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-
Property	0700	-	-	-	-	-
Other	0800,0900	-	-	-	-	-
<b>Total Property</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>TOTAL EXPENDITURES</b>		<b>218,009,760</b>	<b>2,862,442</b>	<b>1,208,000</b>	<b>15,207,000</b>	<b>9,882,802</b>
RESERVES						
District Emergency Reserve - Program 9315	0840	4,597,000	58,000	-	-	-
Reserve for TABOR 3% - Program 9310	0840	6,982,000	-	-	-	-
Res. for TABOR - Multi-Year Obligations Program 9320	0840	-	-	-	-	-
<b>TOTAL RESERVES</b>		<b>11,579,000</b>	<b>58,000</b>	-	-	-
<b>TOTAL EXPENDITURES &amp; RESERVES</b>		<b>229,588,760</b>	<b>2,920,442</b>	<b>1,208,000</b>	<b>15,207,000</b>	<b>9,882,802</b>
NON-APPROPRIATED RESERVE - Program 9200		-	3,298,539	293,548	-	-
<b>TOTAL AVAILABLE BEGINNING FUND BALANCE &amp; REVENUES LESS TOTAL EXPENDITURES &amp; RESERVES LESS NON-APPROPRIATED RESERVES</b>		<b>37,279,899</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	Student Activities Agency Fund	TOTAL
-	-	-	225,000	-	-	-	-	-	225,000
-	-	-	58,188	-	-	-	-	-	58,188
-	150,000	-	7,300,000	-	-	-	-	-	7,450,000
-	-	-	100,000	-	-	-	-	-	100,000
-	5,813,689	-	14,799,050	4,826,055	-	-	-	-	25,438,794
-	-	-	50,000	-	-	-	-	-	50,000
-	5,963,689	-	22,532,238	4,826,055	-	-	-	-	33,321,982
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	10,000	-	-	-	-	-	-	10,000
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	965,261	-	-	-	965,261
-	-	34,020,767	-	-	-	-	-	-	34,020,767
-	-	34,030,767	-	-	965,261	-	-	-	34,996,028
5,860,000	5,963,689	34,030,767	22,532,238	4,826,055	10,258,925	15,702,130	55,000	305,346	346,704,154
-	-	-	-	-	-	-	-	-	4,655,000
-	-	-	-	-	-	-	-	-	6,982,000
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	11,637,000
5,860,000	5,963,689	34,030,767	22,532,238	4,826,055	10,258,925	15,702,130	55,000	305,346	358,341,154
2,420,534	-	34,577,858	-	8,502,104	2,060,822	3,452,029	213,687	-	54,819,121
-	-	-	-	-	-	-	-	-	37,279,899

