



**Student Achievement ♦ Well-Being ♦ Partnerships**

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

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

**SUPERINTENDENT'S  
ADOPTED BUDGET**

**2011 Fiscal Year  
July 1, 2010 – June 30, 2011**

May 12, 2010 (Introduction)  
May 26, 2010 (Public Hearing)  
June 9, 2010 (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 PROPOSED BUDGET FISCAL YEAR ENDING JUNE 30, 2011

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DATE: June 9, 2010

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

This St. Vrain Valley School District General Fund budget, together with the budgets for other funds, for Fiscal Year 2011, is the current expenditure plan for all funds generated through local, state and federal sources during the 2011 fiscal year, commencing July 1, 2010, and extending through June 30, 2011. This document includes financial, budgetary, and program information that we believe will provide the user with a better understanding of the District's operations. Negotiations with the St. Vrain Valley Education Association (SVVEA) failed to result in a settlement, even through mediation. Therefore, the accompanying General Fund budget has been prepared showing the adjustments to compensation offered to the SVVEA, which include funding for education advancement on the pay table, increased funding to the PERA retirement plan, and the net change in health and dental insurance premiums; however no experience steps nor increase to base pay have been provided.

The General Fund budget appropriation for 2010-11 is proposed to be \$209,214,253, which includes planned expenditures of \$195,182,924 plus appropriated reserves of \$14,031,329.

The following summary provides the budgeted expenditures by fund, the amount budgeted per student (if relevant), 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	Budgeted Expenditures per Student
<b>Operating Funds</b>				
General Fund . . . . .	\$ 195,182,924	\$ 14,031,329	\$ 209,214,253	7,713
Capital Reserve Fund	4,929,000	3,449,000	8,378,000	330
Fair Contributions for Public School Sites Fund . . . . .	280,000	3,415,530	3,695,530	145
Nutrition Services Fund	7,263,000	166,000	7,429,000	286
Governmental Designated Purpose Grant Fund . . . . .	15,827,000	-	15,827,000	623
Risk Management Fund	2,340,000	1,194,944	3,534,944	92
Special Activities Fund . . . . .	4,719,000	3,015,135	7,734,135	304
Student Activity Fund	157,000	147,559	304,559	12
Vance Brand Civic Auditorium Fund . . . . .	113,200	5,800	119,000	8
Sub-Total - General Student Population	230,811,124	25,425,297	256,236,421	9,513
Colorado Preschool Program Fund . . . . .	942,000	230,000	1,172,000	7,790
Community Education Fund . . . . .	3,405,000	476,000	3,881,000	
<b>Sub-Total - Operating Funds</b>	<b>235,158,124</b>	<b>26,131,297</b>	<b>261,289,421</b>	
<b>Other Funds</b>				
Bond Redemption Fund . . . . .	33,090,000	3,221,133	36,311,133	
Building Fund	1,200,000	107,931,000	109,131,000	
Student Scholarship Fund . . . . .	60,000	9,000	69,000	
<b>Total Budget</b>	<b>269,508,124</b>	<b>137,292,430</b>	<b>406,800,554</b>	

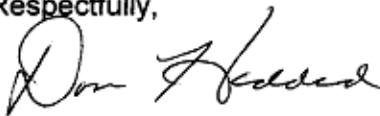
The 2011 fiscal year budgets of the St. Vrain Valley School District will provide instructional and support services for a student body membership of nearly 27,000 students.

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 written in a cursive style with a large initial "D".

Don Haddad  
Superintendent of Schools

**A RESOLUTION OF THE BOARD OF EDUCATION OF THE  
ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
APPROPRIATING SUMS OF MONEY FOR FISCAL YEAR 2010-2011 TO THE VARIOUS FUNDS IN THE  
AMOUNTS AND FOR THE PURPOSES SET FORTH IN THE 2010-2011 BUDGET AND NON-  
APPROPRIATING FUNDS TO MEET THE INCREASE IN SALARIES FOR EXPERIENCE STEPS PURSUANT  
TO THE EXISTING TEACHER'S SALARY SCHEDULE AND NEGOTIATED AGREEMENT.**

**WHEREAS**, the Board of Education (Board) of the St. Vrain Valley School District RE-1J (District) adopted a salary schedule pursuant to the requirements of § 22-63-401, C.R.S., by that certain Agreement with the St. Vrain Valley Education Association (Association) dated December 9, 2009 (Agreement), specifically Appendix A, that is effective for the period July 1, 2009 through June 30, 2012;

**WHEREAS**, the current Agreement was reached with the Association following the submission of a single, specific issue to a Fact Finder (Bennett A. Aisenberg) during the negotiations in the fall of 2009, which issue the parties stipulated as: "whether the teachers were to receive a 2.5% increase in base pay as proposed by the District, or a 3% increase as proposed by the Association" for the 2009-2010 school year;

**WHEREAS**, following the hearing, the Fact Finder made a finding that while the District had the financial ability to provide its teachers with a 3% increase to the base salary for the 2009-2010 fiscal year, that "even without a base pay increase in years subsequent to 2009[-]2010, the District would sustain a deficit over the period from [fiscal years] 2010[-]2011 to 2014[-]2015;"

**WHEREAS**, the Fact Finder took "into account the financial ability of the District" to give the additional .5% increase to the base salary and "the impact it will have on future years" when recommending that the .5% salary difference be paid to the teachers in the form of a stipend in the 2009-2010 fiscal year;

**WHEREAS**, through the School Finance Act (House Bill 10-1369), the legislature reduced state funding to school districts by 6.35% and provided the District with less revenue than was presented to, and considered by, the Fact Finder;

**WHEREAS**, the salary schedule as set forth in the current Agreement provides for an automatic increase of \$2,374,000 in the General Fund pursuant to the past practice of awarding experience steps to teachers within the schedule (not including the horizontal lane increments on such salary schedule for additional recognized educational credits) of the salary schedule;

**WHEREAS**, the \$2,374,000 cost to the District to award experience steps to teachers is equivalent to granting a 2.61% increase to the base salary;

**WHEREAS**, the 2.61% cost of experience steps is greater to the District than the cost of the .5% increase to the base salary that was presented to the Fact Finder in the fall of 2009 which was determined to be unsustainable by the District's financial projections at that time;

**WHEREAS** the District's General Fund Budget for 2010-2011 does not provide for such an increase in salaries due to the current fiscal crisis in educational funding in the State of Colorado which has resulted in a reduction of approximately \$6,422,000 in revenues to the District for the District's 2010-2011 fiscal year;

**WHEREAS**, the proposed budget for the District's 2010-2011 fiscal year has been developed to meet several of the Board's stated goals regarding its financial stability and commitment to excellence in education for its students, including, but not limited to:

1. Insulating the classroom from budget reductions in order to maintain educational programming and optimum class size;
2. Minimizing layoffs in order to save jobs in the current economy;
3. Maintaining the District's long-term financial stability; and,
4. Valuing education;

**WHEREAS**, not funding experience steps for teachers in the salary schedule for the current Agreement will assist the Board in meeting the foregoing goals, including, in particular, maintaining the District's long-term financial stability;

**WHEREAS**, both the District's short and long-term financial stability may be additionally negatively impacted if any one or more of the three ballot initiatives (Amendments 60 and 61 and Proposition 101) is passed by the voters in November 2010;

**WHEREAS**, legislative leaders, including Senator Brandon Schaffer and Representative Jack Pommer; have already publicly stated that they anticipate additional cuts to school districts budgets for Fiscal Year 2012 and that the legislature is planning to further reduce funding to school districts through additional cuts through School Finance during the next legislative session;

**WHEREAS**, the requirement pursuant to Amendment 23 of the Colorado Constitution to fund school districts in Colorado by an additional 1% above the rate of inflation expires in 2011;

**WHEREAS**, negotiations with the Association reached impasse over compensation issues on April 29, 2010 because the Association's compensation counter proposal included the award of experience steps and an increase to the base, which are ongoing financial obligations to the District which cannot be financially sustained when state funding is reduced; and

**WHEREAS**, the District and Association followed the impasse procedures set forth in the Agreement and attempted to resolve negotiations regarding compensation issues through mediation conducted on June 2 and 3, 2010 with Federal Mediation and Conciliation Service mediator Jon Numair;

**WHEREAS**, mediation was not successful in reaching a negotiated and mutually agreed salary schedule, including the matter of experience steps, for the 2010-2011 school year;

**WHEREAS**, § 22-63-401, C.R.S., expressly requires that a salary schedule be adopted by the Board "in conjunction with or prior to the adoption of the budget for the following fiscal year;"

**WHEREAS**, the newly adopted salary schedule is formulated to award teachers with an experience step without providing an increase in salaries to teachers or any expense to the District;

**WHEREAS**, the Board has concurrently adopted the District's annual Budget for all designated Funds in accordance with the requirements of § 22-44-103, C.R.S., and all other applicable state statutes and CDE regulations;

**WHEREAS**, the Board has made provisions in its Budget for revenues in each Fund in an amount equal to, or greater than, that Fund's total proposed expenditures as set forth in each Fund's budget;

**WHEREAS**, it is not only required by law, but also necessary, to appropriate the revenues provided in the budgets for each established Fund to and for the fund purposes described below, so as not to impair the operations of the District for the 2010-2011 fiscal year;

**WHEREAS**, pursuant to § 22-44-115, C.R.S., the District cannot expend any moneys in excess of the amount appropriated for a particular Fund, and any obligation, contractual or otherwise, which requires expenditures in excess of the amounts so budgeted and appropriated for that fund is void under both

such statute and Article X, Section 20 of the State Constitution (absent voter approval of the multiyear financial obligation or designation of reserves to meet such obligation); and,

**WHEREAS** by continuing the 2009-2010 Salary Schedule unamended as the new salary schedule for 2010-2011, the Board would be contractually required by the Agreement to expend moneys in excess of the amounts set forth in the General Fund budget and appropriated herein.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF THE ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J THAT:**

1. Regarding the adopted 2010-2011 Budget's General Fund, no additional funds are appropriated to meet the District's contractual obligation for experience step increases for teachers as provided by past practice of awarding such steps as automatic increases in compensation and as set forth in the Agreement's Salary Schedule beyond the salaries that are stated therein.
2. The General Fund's expenditures include, and the Board hereby adopts, the attached 2010-2011 Salary Schedule and, while granting experience steps, such Salary Schedule does not result in an increase in dollar amounts for experience for any employee.
3. The amounts shown in the following schedule to each fund for the ensuing fiscal year beginning July 1, 2010 and extending through June 30, 2011, and hereby appropriated and the budgets related thereto are hereby adopted:

General Fund	\$	209,214,253
Bond Redemption Fund	\$	36,311,133
Building Fund	\$	109,131,000
Capital Reserve Fund	\$	8,378,000
Colorado Preschool and Kindergarten Program Fund	\$	1,172,000
Community Education Fund	\$	3,881,000
Fair Contributions for Public School Sites Fund	\$	3,695,530
Governmental Designated Purpose Grant Fund	\$	15,827,000
Nutrition Services Fund	\$	7,429,000
Risk Management Fund	\$	3,534,944
Special Activities Fund	\$	7,734,135
Student Activity Fund	\$	304,559
Student Scholarship Fund	\$	69,000
Vance Brand Civic Auditorium Fund	\$	119,000
<b>TOTAL</b>	<b>\$</b>	<b><u>406,800,554</u></b>

ADOPTED: June 9, 2010

ATTEST:

  
Secretary

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

By   
President



**TEACHER SALARY SCHEDULE  
2010-2011**

% Rate	0.05	B.A		B.A. + 20 S.H.		B.A. + 40 S.H.		M.A.		M.A. + 20 S.H.		M.A. + 40 S.H.		M.A. + 60 S.H.		DOCTORATE	
Inc to Base	0.0%											or SPEC.		or SPEC.			
		%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$
1.00	1	1.00	32,822	1.05	34,463	1.10	36,104	1.10	36,104	1.15	37,745	1.20	39,386	1.25	41,028	1.30	42,669
1.00	2	1.00	32,822	1.05	34,463	1.10	36,104	1.10	36,104	1.15	37,745	1.20	39,386	1.25	41,028	1.30	42,669
1.05	3	1.05	34,463	1.10	36,104	1.15	37,745	1.15	37,745	1.20	39,386	1.25	41,028	1.30	42,669	1.35	44,310
1.10	4	1.10	36,104	1.15	37,745	1.20	39,386	1.20	39,386	1.25	41,028	1.30	42,669	1.35	44,310	1.40	45,951
1.15	5	1.15	37,745	1.20	39,386	1.25	41,028	1.25	41,028	1.30	42,669	1.35	44,310	1.40	45,951	1.45	47,592
1.20	6	1.20	39,386	1.25	41,028	1.30	42,669	1.30	42,669	1.35	44,310	1.40	45,951	1.45	47,592	1.50	49,233
1.25	7	1.25	41,028	1.30	42,669	1.35	44,310	1.35	44,310	1.40	45,951	1.45	47,592	1.50	49,233	1.55	50,874
1.30	8	1.30	42,669	1.35	44,310	1.40	45,951	1.40	45,951	1.45	47,592	1.50	49,233	1.55	50,874	1.60	52,515
1.35	9	1.35	44,310	1.40	45,951	1.45	47,592	1.45	47,592	1.50	49,233	1.55	50,874	1.60	52,515	1.65	54,156
1.40	10	1.40	45,951	1.45	47,592	1.50	49,233	1.50	49,233	1.55	50,874	1.60	52,515	1.65	54,156	1.70	55,797
1.45	11	1.45	47,592	1.50	49,233	1.55	50,874	1.55	50,874	1.60	52,515	1.65	54,156	1.70	55,797	1.75	57,439
1.50	12			1.55	50,874	1.60	52,515	1.60	52,515	1.65	54,156	1.70	55,797	1.75	57,439	1.80	59,080
1.55	13			1.60	52,515	1.65	54,156	1.65	54,156	1.70	55,797	1.75	57,439	1.80	59,080	1.85	60,721
1.60	14			1.65	54,156	1.70	55,797	1.70	55,797	1.75	57,439	1.80	59,080	1.85	60,721	1.90	62,362
1.65	15			1.70	55,797	1.75	57,439	1.75	57,439	1.80	59,080	1.85	60,721	1.90	62,362	1.95	64,003
1.70	16					1.80	59,080	1.80	59,080	1.85	60,721	1.90	62,362	1.95	64,003	2.00	65,644
1.75	17					1.85	60,721	1.85	60,721	1.90	62,362	1.95	64,003	2.00	65,644	2.05	67,285
1.80	18							1.90	62,362	1.95	64,003	2.00	65,644	2.05	67,285	2.10	68,926
1.85	19									1.95	64,003	2.00	65,644	2.05	67,285	2.15	70,567
1.90	20											2.00	65,644	2.10	68,926	2.20	72,208
1.95	21													2.15	70,567	2.25	73,850
2.00	22															2.30	75,491

The credit hours referred to on this Classroom Teachers' Salary Schedule is listed in semester hours (S.H.).



## **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. Reorganize management structure.
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), and the servicing of long-term debt (debt service funds). The following are the District's major governmental funds:

*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 and Kindergarten 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.

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

Capital Projects Fund – The District has one capital projects fund, the *Building Fund*. This 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 other governmental funds of the District are Special Revenue Funds – These funds account for revenues derived from earmarked revenue sources, including transfers from the General Fund, charges for supporting educational services, and tuition. Special Revenue Funds consist of the *Capital Reserve Fund, Community Education Fund, Fair Contributions Fund, Governmental Designated Purpose Grant Fund, Special Activities Fund, and Vance Brand Civic Auditorium Fund*.

Proprietary Funds focus on the determination of the changes in net assets, financial position, and cash flows and are classified as either enterprise or internal service. Enterprise Funds may be used to account for any activity for which a fee is charged to external users for goods or services. The District’s only enterprise fund is the *Nutrition Services Fund* – This fund accounts for the financial transactions related to the nutrition service operations of the District.

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

# **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 expenditures in the General Fund are \$195,182,924. An additional \$14,031,329 of reserved fund balance is also appropriated in the General Fund. The reserved fund balance includes \$280,000 for deposits, inventories, and prepaid items, \$1,300,000 for prior year encumbrances, \$3,696,361 for carryover budgets and instructional materials and supplies from prior years, and \$202,694 for multiple year contracts, \$3,904,000 for contingency reserve as required by Board policy, and \$4,648,274 of TABOR reserves. The total General Fund budget appropriation for the year ending June 30, 2011 is \$209,214,253.

# ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

## GENERAL FUND BUDGET DEVELOPMENT ASSUMPTIONS

1. 2011 Fiscal Year Budget  
This budget for the school year July 1, 2010 - June 30, 2011 (FY11) 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 26,604 as of October 1, 2010. The final result will not be known until December 2010.
3. Funded Pupil Count  
As described above, membership count is the actual number of students attending SVVSD. Funded pupil count (FTE) is based on whether those students attend class full time or half time (e.g., kindergarten students for FY11 count as 1 student but 0.58 funded pupil count). The FTE for the proposed budget is 25,586.2, an increase of 680.3 (2.65%) above FY10.
4. Instructional Capital Outlay, Supplies and Textbooks  
District policy requires the budget to include \$194.00 per student for instructional capital outlay, supplies, field trips, and library books; as a result, \$4,485,513 is included in FY11. This is based on 23,121.2 pupil FTE (net of charter school FTE). In addition, the unexpended amount from prior years is estimated to be \$630,218 as detailed on page A-19.
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 \$312 per student for FY11, resulting in a total of \$7,213,814, with \$2,305,000 to the Risk Management Fund and \$4,908,814 to the Capital Reserve Fund.
6. State Equalization Program  
The District is scheduled to receive \$6,693.81 per pupil FTE as per pupil revenue (PPR) for FY11, as compared to \$6,944.92 for FY10, a decrease of \$251.11 (3.62%). After the transfer to Capital Reserve and Risk Management Funds of \$312 per pupil FTE, the District will realize \$6,381.81 as per pupil operating revenue (PPOR). The PPOR for FY11 decreased \$250.11 or 3.77% over FY10.
7. Mill Levy Override  
The voters of the District passed a mill levy override (MLO) in November 2008 which is providing additional funds for a variety of items as defined within the ballot question. As required, accounting for the MLO funds is incorporated within the General Fund totals. Additional details regarding planned expenditures are included on page A-20.



# 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 Mill Levy Override revenue with the charter schools in proportion to the October 1, 2008 student FTE. The estimated student FTE for the charter schools for FY11 is 2,465.0, an increase of 308.4 over FY10, resulting in a total budget of \$17,766,656 as follows:

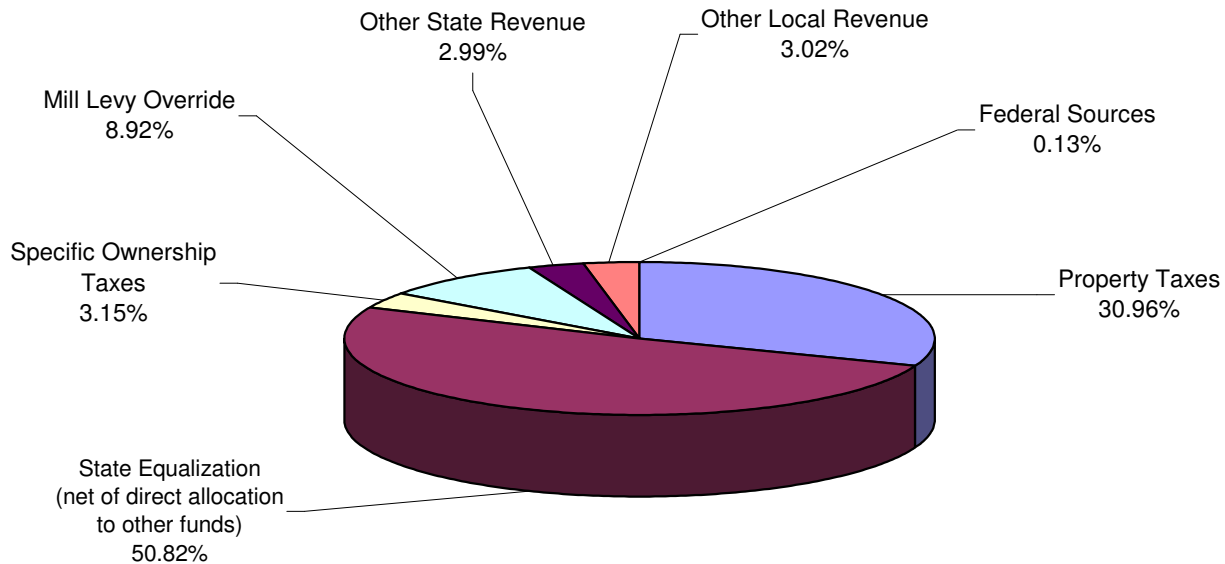
	FTE	PPR	MLO
Carbon Valley	390.9	\$ 2,616,610	\$ 249,164
Flagstaff Academy	717.4	4,802,139	323,724
Imagine @ Firestone	555.5	3,718,411	288,014
St. Vrain Montessori	108.6	726,948	0
Twin Peaks	692.6	4,636,133	405,513
	2,465.0	\$16,500,241	\$1,266,415

9. Contingency Reserve
- For FY11, the 2.0% contingency reserve is contained in the combined budgets of the General, Colorado Preschool Program, Community Education, and Risk Management Funds.
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 and Risk Management Funds.
11. School Allocations
- Schools are being allowed to carry over unexpended budgets into FY11 from FY10. This allows them to plan for larger expenditures that may be required.
12. Salaries and Benefits
- For FY11 salaries expense includes funding for education advancement on the pay table; however, no experience steps nor increase to base pay have been provided. Benefits expense includes the additional PERA funding required and net decrease 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 2009 - 2011**

Sources of Revenues	Actual 6/30/09	Adopted Budget 6/30/10	Amended Budget 6/30/10	Projected Actual 6/30/10	Adopted Budget 6/30/11
Local Sources	\$ 84,463,280	\$ 85,855,000	\$ 90,014,600	\$ 86,130,828	\$ 90,142,000
State Sources	106,096,718	118,295,000	115,533,000	119,070,717	113,504,000
Federal Sources	279,736	371,000	262,000	168,890	255,000
<b>Revenues Before Allocation</b>	<b>190,839,734</b>	<b>204,521,000</b>	<b>205,809,600</b>	<b>205,370,435</b>	<b>203,901,000</b>
Allocation to:					
Capital Reserve Fund	(4,296,876)	(5,304,000)	(5,433,000)	(5,303,750)	(4,909,000)
Risk Management Fund	(2,366,000)	(1,688,000)	(1,688,000)	(1,688,000)	(2,305,000)
Colorado Preschool Program	(879,187)	(1,094,000)	(1,051,000)	(1,041,587)	(940,000)
Fiscal Emergency Reserve	-	(3,391,000)	-	-	-
<b>Total General Fund Revenues</b>	<b>183,297,671</b>	<b>193,044,000</b>	<b>197,637,600</b>	<b>197,337,098</b>	<b>195,747,000</b>
Expenditures	165,131,149	176,109,136	197,058,167	194,462,332	194,837,924
Transfers	326,506	307,000	307,000	396,577	345,000
<b>Total Expenditures &amp; Transfers</b>	<b>165,457,655</b>	<b>176,416,136</b>	<b>197,365,167</b>	<b>194,858,909</b>	<b>195,182,924</b>
<b>Excess of Revenues Over Expenditures &amp; Transfers</b>	<b>\$ 17,840,016</b>	<b>\$ 16,627,864</b>	<b>\$ 272,433</b>	<b>\$ 2,478,189</b>	<b>\$ 564,076</b>

**GENERAL FUND REVENUE SOURCES**  
**Fiscal Year Ending 6/30/11**



Summary of General Fund Revenue	Adopted Budget 6/30/11	%
Property Taxes	\$ 60,613,000	30.96%
State Equalization (net of direct allocation to other funds)	99,498,000	50.82%
Specific Ownership Taxes	6,170,000	3.15%
Mill Levy Override	17,454,000	8.92%
Other State Revenue	5,852,000	2.99%
Other Local Revenue	5,905,000	3.02%
Federal Sources	255,000	0.13%
	<b>\$ 195,747,000</b>	<b>99.99%</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**GENERAL FUND**  
**SUMMARY OF REVENUES BY SOURCE AND**  
**EXPENDITURES BY ACTIVITY**  
**FISCAL YEARS ENDED 2009 - 2011**

	Actual 6/30/09	Adopted Budget 6/30/10	Amended Budget 6/30/10	Projected Actual 6/30/10	Adopted Budget 6/30/11
<b>Revenues</b>					
Local Sources	\$ 84,463,280	\$ 85,855,000	\$ 90,014,600	\$ 86,130,828	\$ 90,142,000
State Sources	106,096,718	118,295,000	115,533,000	119,070,717	113,504,000
Federal Sources	279,736	371,000	262,000	168,890	255,000
Revenue Allocation:					
Capital Reserve Fund	(4,296,876)	(5,304,000)	(5,433,000)	(5,303,750)	(4,909,000)
Risk Management Fund	(2,366,000)	(1,688,000)	(1,688,000)	(1,688,000)	(2,305,000)
Colorado Preschool Program Fund	(879,187)	(1,094,000)	(1,051,000)	(1,041,587)	(940,000)
Fiscal Emergency Reserve	-	(3,391,000)	-	-	-
<b>Total Revenues</b>	<b>183,297,671</b>	<b>193,044,000</b>	<b>197,637,600</b>	<b>197,337,098</b>	<b>195,747,000</b>
Designated and Reserved Fund Balance	-	4,009,000	6,407,826	-	5,479,055
<b>Total Funds Available</b>	<b>183,297,671</b>	<b>197,053,000</b>	<b>204,045,426</b>	<b>197,337,098</b>	<b>201,226,055</b>
<b>Expenditures</b>					
<b>Instruction</b>					
<b>Direct Instruction</b>					
Preschool Education	-	1,228,543	1,661,972	2,043,562	2,573,447
Elementary Education	35,909,748	33,381,137	37,871,481	37,670,205	37,458,318
Middle School Education	15,225,898	15,454,898	17,658,680	16,544,980	16,472,500
High School Education	23,403,211	24,751,883	27,802,557	26,058,753	26,502,966
Other Regular Education	9,861,256	11,263,500	13,901,051	14,904,301	14,667,531
Special Programs	11,369,046	11,371,989	12,343,516	14,074,683	13,032,163
<b>Subtotal-Direct Instruction</b>	<b>95,769,159</b>	<b>97,451,950</b>	<b>111,239,257</b>	<b>111,296,484</b>	<b>110,706,925</b>
<b>Indirect Instruction</b>					
Pupil Support Services	7,313,962	7,190,587	7,954,599	9,866,589	9,740,123
Instructional Staff Services	5,641,175	7,614,297	8,102,031	7,797,639	8,208,418
School Administration	13,127,695	13,650,215	14,891,838	14,157,147	13,911,816
<b>Subtotal-Indirect Instruction</b>	<b>26,082,832</b>	<b>28,455,099</b>	<b>30,948,468</b>	<b>31,821,375</b>	<b>31,860,357</b>
<b>Total Instruction</b>	<b>121,851,991</b>	<b>125,907,049</b>	<b>142,187,725</b>	<b>143,117,859</b>	<b>142,567,282</b>
<b>Other Expenditures</b>					
General Administration	1,515,869	1,574,620	1,725,553	1,620,046	1,795,932
Fiscal Services	1,748,492	1,951,505	2,224,245	2,160,320	2,109,789
Operations/Maintenance/Custodial	15,845,055	17,942,050	19,363,824	18,291,759	17,846,698
Pupil Transportation	5,494,090	5,779,948	6,220,689	5,793,133	6,099,018
Central Services	5,196,672	5,103,896	8,555,580	6,754,329	6,270,525
Community Services	332,395	390,444	413,378	357,713	382,024
Charter Schools	13,146,585	17,459,624	16,367,173	16,367,173	17,766,656
<b>Total Other Expenditures</b>	<b>43,279,158</b>	<b>50,202,087</b>	<b>54,870,442</b>	<b>51,344,473</b>	<b>52,270,642</b>
<b>Total Expenditures</b>	<b>165,131,149</b>	<b>176,109,136</b>	<b>197,058,167</b>	<b>194,462,332</b>	<b>194,837,924</b>
Transfers to Other Funds	326,506	307,000	307,000	396,577	345,000
<b>Total Expenditures and Transfers</b>	<b>165,457,655</b>	<b>176,416,136</b>	<b>197,365,167</b>	<b>194,858,909</b>	<b>195,182,924</b>
Prior Year Obligations	-	4,009,000	6,407,826	-	5,479,055
<b>Total Expenditures, Transfers and Prior Year Obligations</b>	<b>165,457,655</b>	<b>180,425,136</b>	<b>203,772,993</b>	<b>194,858,909</b>	<b>200,661,979</b>
<b>Net Change in Fund Balance</b>	<b>17,840,016</b>	<b>16,627,864</b>	<b>272,433</b>	<b>2,478,189</b>	<b>564,076</b>
Beginning Fund Balance	10,749,048	29,748,048	28,589,064	28,589,064	31,067,253
Less Appropriated Fund Balance	-	(4,009,000)	(6,407,826)	-	(5,479,055)
<b>Ending Fund Balance</b>	<b>28,589,064</b>	<b>42,366,912</b>	<b>22,453,671</b>	<b>31,067,253</b>	<b>26,152,274</b>
Nonspendable - Deposits, Inventories, & Prepaids	279,157	-	-	280,000	-
Restricted for TABOR	4,321,670	4,769,000	4,648,274	5,355,000	4,648,274
Committed for Contingencies	3,675,281	3,214,000	3,718,000	3,570,000	3,904,000
Committed for Encumbrances	1,358,349	-	-	1,300,000	-
Committed for Multi-Year Contracts	200,988	-	-	202,694	-
Assigned for Budget Rollover	4,395,987	-	-	3,696,361	-
Assigned for Mill Levy Override	14,357,632	29,665,381	14,494,714	15,981,252	17,600,000
<b>Unassigned Fund Balance</b>	<b>\$ -</b>	<b>\$ 4,718,531</b>	<b>\$ (407,317)</b>	<b>\$ 681,947</b>	<b>\$ -</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**GENERAL FUND**  
**SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY OBJECT**  
**FISCAL YEARS ENDED 2009 - 2011**

	Actual 6/30/09	Adopted Budget 6/30/10	Amended Budget 6/30/10	Projected Actual 6/30/10	Adopted Budget 6/30/11
<b>Revenues</b>					
Local Sources					
Property taxes	\$ 56,156,965	\$ 58,398,000	\$ 59,902,000	\$ 56,107,777	\$ 60,613,000
Specific ownership taxes	6,054,107	6,828,000	6,828,000	5,519,567	6,170,000
Mill levy override	15,923,875	15,509,000	17,454,000	17,359,975	17,454,000
Investment income	346,311	414,000	270,000	285,861	277,000
Charges for services	3,573,467	3,668,000	3,780,000	5,015,153	4,106,000
Miscellaneous	2,408,555	1,038,000	1,780,600	1,842,495	1,522,000
<b>Total local revenues</b>	<b>84,463,280</b>	<b>85,855,000</b>	<b>90,014,600</b>	<b>86,130,828</b>	<b>90,142,000</b>
State Sources					
Equalization	100,658,351	108,028,000	109,709,000	113,108,030	107,652,000
Special education	3,383,757	3,309,000	3,309,000	3,309,000	3,309,000
Vocational education	452,955	677,000	900,000	927,126	900,000
Transportation	1,097,365	1,154,000	1,126,000	1,126,519	1,154,000
Gifted and talented	215,907	216,000	216,000	236,514	216,000
English Language Proficiency Act	288,383	273,000	273,000	363,528	273,000
Stabilization Funds - Grant Code 4394	-	4,638,000	-	-	-
<b>Total state revenues</b>	<b>106,096,718</b>	<b>118,295,000</b>	<b>115,533,000</b>	<b>119,070,717</b>	<b>113,504,000</b>
Federal Sources					
Adult education	149,383	192,000	149,000	132,787	155,000
Migrant grant pass through BOCES	130,353	179,000	113,000	36,103	100,000
Emergency Impact Relief Aid	-	-	-	-	-
<b>Total federal revenues</b>	<b>279,736</b>	<b>371,000</b>	<b>262,000</b>	<b>168,890</b>	<b>255,000</b>
Revenue Allocation:					
Capital Reserve Fund	(4,296,876)	(5,304,000)	(5,433,000)	(5,303,750)	(4,909,000)
Risk Management Fund	(2,366,000)	(1,688,000)	(1,688,000)	(1,688,000)	(2,305,000)
Colorado Preschool Program Fund	(879,187)	(1,094,000)	(1,051,000)	(1,041,587)	(940,000)
Fiscal Emergency Reserve	-	(3,391,000)	-	-	-
<b>Total Revenues</b>	<b>183,297,671</b>	<b>193,044,000</b>	<b>197,637,600</b>	<b>197,337,098</b>	<b>195,747,000</b>
Designated and Reserved Fund Balance		4,009,000	6,407,826		5,479,055
<b>Total Funds Available</b>	<b>183,297,671</b>	<b>197,053,000</b>	<b>204,045,426</b>	<b>197,337,098</b>	<b>201,226,055</b>
<b>Expenditures</b>					
Salaries	106,240,640	109,780,353	122,256,535	121,902,619	120,996,507
Benefits	24,164,650	26,545,645	28,996,767	29,369,078	30,051,151
Purchased services	9,119,612	8,949,452	12,452,442	8,480,607	9,403,232
Supplies and materials	10,974,885	12,832,985	15,393,168	14,097,314	14,559,737
Other	764,510	275,853	668,438	620,247	823,591
Charter schools	13,146,585	17,459,624	16,367,173	16,367,173	17,766,656
Capital outlay	720,267	265,224	923,644	3,625,294	1,237,050
<b>Total Expenditures</b>	<b>165,131,149</b>	<b>176,109,136</b>	<b>197,058,167</b>	<b>194,462,332</b>	<b>194,837,924</b>
Transfers to Other Funds	326,506	307,000	307,000	396,577	345,000
<b>Total Expenditures and Transfers</b>	<b>165,457,655</b>	<b>176,416,136</b>	<b>197,365,167</b>	<b>194,858,909</b>	<b>195,182,924</b>
Prior Year Obligations	-	4,009,000	6,407,826	-	5,479,055
<b>Total Expenditures, Transfers and Prior Year Obligations</b>	<b>165,457,655</b>	<b>180,425,136</b>	<b>203,772,993</b>	<b>194,858,909</b>	<b>200,661,979</b>
<b>Net Change in Fund Balance</b>	<b>17,840,016</b>	<b>16,627,864</b>	<b>272,433</b>	<b>2,478,189</b>	<b>564,076</b>
Beginning Fund Balance	10,749,048	29,748,048	28,589,064	28,589,064	31,067,253
Less Appropriated Fund Balance		(4,009,000)	(6,407,826)		(5,479,055)
<b>Ending Fund Balance</b>	<b>28,589,064</b>	<b>42,366,912</b>	<b>22,453,671</b>	<b>31,067,253</b>	<b>26,152,274</b>
Nonspendable - Deposits, Inventories, & Prepaids					
	279,157	-	-	280,000	-
Restricted for TABOR	4,321,670	4,769,000	4,648,274	5,355,000	4,648,274
Committed for Contingencies	3,675,281	3,214,000	3,718,000	3,570,000	3,904,000
Committed for Encumbrances	1,358,349	-	-	1,300,000	-
Committed for Multi-Year Contracts	200,988	-	-	202,694	-
Assigned for Budget Rollover	4,395,987	-	-	3,696,361	-
Assigned for Mill Levy Override	14,357,632	29,665,381	14,494,714	15,981,252	17,600,000
<b>Unassigned Fund Balance</b>	<b>\$ -</b>	<b>\$ 4,718,531</b>	<b>\$ (407,317)</b>	<b>\$ 681,947</b>	<b>\$ -</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**SCHEDULE OF GENERAL FUND REVENUES**  
**FROM LOCAL AND STATE SOURCES**  
**FISCAL YEARS ENDED 2007 - 2011**

<b>Local Sources</b>	<b>Actual 6/30/07</b>	<b>Actual 6/30/08</b>	<b>Actual 6/30/09</b>	<b>Amended Budget 6/30/10</b>	<b>Projected Actual 6/30/10</b>	<b>Adopted Budget 6/30/11</b>
Property Taxes	\$ 50,323,952	\$ 54,347,251	\$ 56,156,965	\$ 59,902,000	\$ 56,107,777	\$ 60,613,000
Specific Ownership Taxes	5,997,044	6,047,704	6,054,107	6,828,000	5,519,567	6,170,000
Mill Levy Override			15,923,875	17,454,000	17,359,975	17,454,000
<b>Subtotal Taxes</b>	<b>56,320,996</b>	<b>60,394,955</b>	<b>78,134,947</b>	<b>84,184,000</b>	<b>78,987,319</b>	<b>84,237,000</b>
<b>Other Local</b>						
Investment Income	781,621	720,678	346,311	270,000	285,861	277,000
Charges for Service	277,294	514,075	3,573,467	3,025,000	4,333,345	3,308,000
Rental of Facilities	178,852	159,747	165,277	165,000	217,589	165,000
Indirect Cost Revenue	296,609	311,735	312,591	321,000	321,000	321,000
Services to Charter Schools	363,152	601,377	637,310	755,000	681,808	798,000
Other Local	147,326	821,479	1,293,377	1,294,600	1,303,906	1,036,000
<b>Subtotal Other Local</b>	<b>2,044,854</b>	<b>3,129,091</b>	<b>6,328,333</b>	<b>5,830,600</b>	<b>7,143,509</b>	<b>5,905,000</b>
<b>Total Local Sources</b>	<b>58,365,850</b>	<b>63,524,046</b>	<b>84,463,280</b>	<b>90,014,600</b>	<b>86,130,828</b>	<b>90,142,000</b>
<b>Percent Change</b>	<b>3.66%</b>	<b>8.84%</b>	<b>32.96%</b>	<b>6.57%</b>	<b>1.97%</b>	<b>4.66%</b>
<b>State Sources</b>						
State Equalization Aid	85,049,955	90,264,910	100,658,351	109,709,000	113,108,030	107,652,000
Special Education	2,843,414	3,153,791	3,383,757	3,309,000	3,309,000	3,309,000
Vocational Education	505,813	886,253	452,955	900,000	927,126	900,000
Transportation	948,960	969,642	1,097,365	1,126,000	1,126,519	1,154,000
Gifted and Talented	197,995	206,365	215,907	216,000	236,514	216,000
English Language Proficiency Act	211,393	260,423	288,383	273,000	363,528	273,000
Stabilization Funds - Grant Code 4394	-	-	-	-	-	-
Other State	636,847	678,889	-	-	-	-
<b>Total State Sources</b>	<b>90,394,377</b>	<b>96,420,273</b>	<b>106,096,718</b>	<b>115,533,000</b>	<b>119,070,717</b>	<b>113,504,000</b>
<b>Percent Change</b>	<b>8.23%</b>	<b>6.67%</b>	<b>10.04%</b>	<b>8.89%</b>	<b>12.23%</b>	<b>-4.68%</b>
<b>Federal Sources</b>						
Adult Education	163,037	191,874	149,383	149,000	132,787	155,000
Migrant Grant Pass Through BOCES	132,570	224,391	130,353	113,000	36,103	100,000
Emergency Impact Relief Aid	18,843	-	-	-	-	-
<b>Total Federal Sources</b>	<b>314,450</b>	<b>416,265</b>	<b>279,736</b>	<b>262,000</b>	<b>168,890</b>	<b>255,000</b>
<b>Percent Change</b>	<b>17.64%</b>	<b>32.38%</b>	<b>-32.80%</b>	<b>-6.34%</b>	<b>-39.63%</b>	<b>50.99%</b>
<b>Total Revenue Before Allocation for Capital Reserve, Risk Management and Colorado Preschool Program</b>	<b>\$ 149,074,677</b>	<b>\$ 160,360,584</b>	<b>\$ 190,839,734</b>	<b>\$ 205,809,600</b>	<b>\$ 205,370,435</b>	<b>\$ 203,901,000</b>
<b>Percent Change</b>	<b>6.42%</b>	<b>7.57%</b>	<b>19.01%</b>	<b>7.84%</b>	<b>7.61%</b>	<b>6.84%</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**GENERAL FUND ADOPTED BUDGET**  
**EXPENDITURES BY ACTIVITY AND OBJECT**  
**FISCAL YEAR ENDING JUNE 30, 2011**

Item	Salaries	Employee Benefits	Purchased Services
<b>Regular Instruction</b>			
Preschool	\$ 1,558,399	\$ 401,003	\$ 300,000
Elementary School	29,533,480	7,342,330	1,691
Middle School	13,079,915	3,273,115	655
High School	19,279,480	4,736,266	924,245
Gifted and Talented	551,978	106,915	-
Integrated Education	3,279,268	692,429	98,279
General Instructional Media	1,863,623	470,841	2,008
Activities and Athletics	2,161,193	342,289	115,000
Other Regular Instruction	560,503	203,086	141,000
<b>Regular Instruction Total</b>	<b>71,867,839</b>	<b>17,568,274</b>	<b>1,582,878</b>
<b>Special Education</b>			
General	8,181,614	2,233,144	811,525
Hearing and Vision	275,704	66,301	-
Speech Language	1,148,905	250,447	-
Emotional Disabilities	-	-	-
Physical Disabilities	-	-	-
<b>Special Programs Total</b>	<b>9,606,223</b>	<b>2,549,892</b>	<b>811,525</b>
<b>Grand Total Direct Instruction</b>	<b>81,474,062</b>	<b>20,118,166</b>	<b>2,394,403</b>
<b>Support Services</b>			
<b>Pupils</b>			
Attendance and Social Work Services	1,385,353	506,980	242,100
Guidance	3,191,165	769,756	14,693
Health	1,371,802	300,996	10,000
Psychological Services	1,286,165	160,870	-
Audiology	135,346	27,135	-
Other	201,035	42,289	-
<b>Pupils Total</b>	<b>7,570,866</b>	<b>1,808,026</b>	<b>266,793</b>
<b>Instructional Staff</b>			
Curriculum Development	2,316,842	406,861	1,054,909
Instructional Staff Training	1,026,079	125,661	319,293
Other Instructional Staff Services	700,376	206,425	32,081
Educational Media	774,025	202,076	19,673
<b>Instructional Staff Total</b>	<b>4,817,322</b>	<b>941,023</b>	<b>1,425,956</b>
<b>School Administration</b>			
Office of the Principal	10,727,279	2,726,318	91,073
<b>Grand Total Classroom Support</b>	<b>\$ 23,115,467</b>	<b>\$ 5,475,367</b>	<b>\$ 1,783,822</b>

Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
\$ 313,960	\$ 85	\$ -	\$ -	\$ 2,573,447
567,810	12,737	-	270	37,458,318
114,125	4,325	-	365	16,472,500
1,033,267	370,274	-	159,434	26,502,966
11,383	-	-	-	670,276
3,133,034	76,915	-	1,672	7,281,597
224,864	3,461	-	1,550	2,566,347
60,940	-	-	-	2,679,422
565,300	-	-	-	1,469,889
<b>6,024,683</b>	<b>467,797</b>	<b>-</b>	<b>163,291</b>	<b>97,674,762</b>
48,495	16,028	-	-	11,290,806
-	-	-	-	342,005
-	-	-	-	1,399,352
-	-	-	-	-
-	-	-	-	-
<b>48,495</b>	<b>16,028</b>	<b>-</b>	<b>-</b>	<b>13,032,163</b>
<b>6,073,178</b>	<b>483,825</b>	<b>-</b>	<b>163,291</b>	<b>110,706,925</b>
43,154	5,600	-	-	2,183,187
16,033	21,270	-	-	4,012,917
8,381	-	-	-	1,691,179
-	-	-	-	1,447,035
-	-	-	-	162,481
-	-	-	-	243,324
<b>67,568</b>	<b>26,870</b>	<b>-</b>	<b>-</b>	<b>9,740,123</b>
112,057	7,100	-	1,000	3,898,769
699,971	14,415	-	5,000	2,190,419
44,138	10,500	-	-	993,520
51,720	1,060	-	77,156	1,125,710
<b>907,886</b>	<b>33,075</b>	<b>-</b>	<b>83,156</b>	<b>8,208,418</b>
<b>316,740</b>	<b>44,991</b>	<b>-</b>	<b>5,415</b>	<b>13,911,816</b>
<b>\$ 1,292,194</b>	<b>\$ 104,936</b>	<b>\$ -</b>	<b>\$ 88,571</b>	<b>\$ 31,860,357</b>

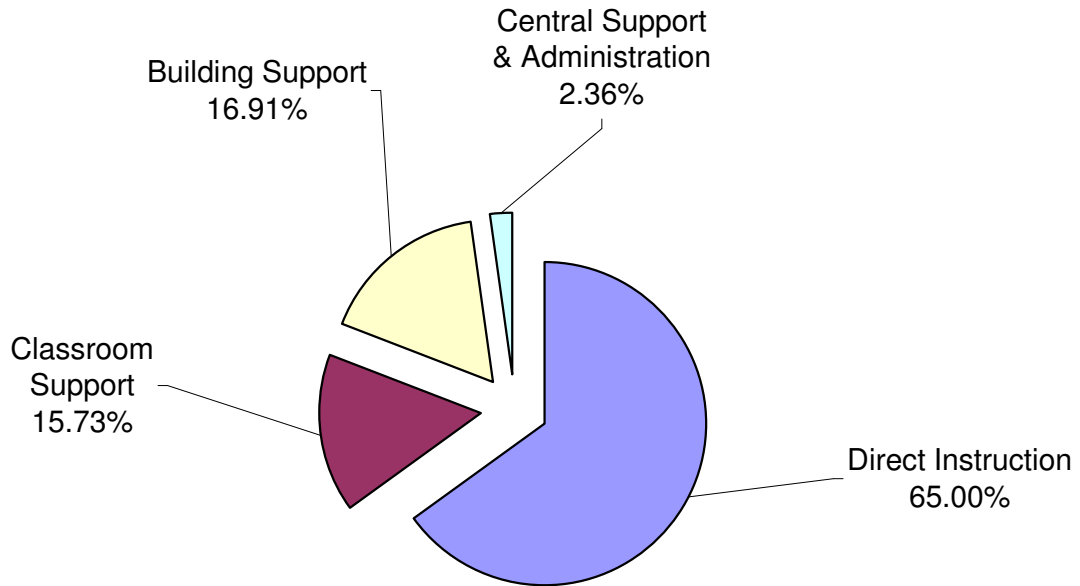
**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**GENERAL FUND ADOPTED BUDGET**  
**EXPENDITURES BY ACTIVITY AND OBJECT**  
**FISCAL YEAR ENDING JUNE 30, 2011**

Item	Salaries	Employee Benefits	Purchased Services
<b>General Administration</b>			
Board of Education and Executive Administration	\$ 1,032,011	\$ 156,383	\$ 547,188
<b>General Administration Total</b>	<b>1,032,011</b>	<b>156,383</b>	<b>547,188</b>
<b>Fiscal Services</b>			
Fiscal Services	851,727	208,653	53,950
Printing/Purchasing/Warehouse	685,888	155,471	17,100
<b>Fiscal Services Total</b>	<b>1,537,615</b>	<b>364,124</b>	<b>71,050</b>
<b>Operations/Maintenance/Custodial</b>			
Administration	42,795	13,587	2,200
Utilities	-	-	723,942
Care & Upkeep of Buildings	6,087,507	1,776,809	615,197
Care & Upkeep of Grounds	1,124,252	245,187	5,080
Other Operation and Maintenance	1,505,878	344,285	165,500
Security Services	-	-	-
<b>Operations/Maintenance/Custodial Total</b>	<b>8,760,432</b>	<b>2,379,868</b>	<b>1,511,919</b>
<b>Transportation</b>			
Administration	219,720	62,402	-
Vehicle Operations	2,336,824	809,091	21,000
Vehicle Service and Maintenance	719,865	173,856	74,300
Other Transportation Expenses	309,589	71,171	39,200
<b>Transportation Total</b>	<b>3,585,998</b>	<b>1,116,520</b>	<b>134,500</b>
<b>Central Services</b>			
Assessment & Evaluation	-	-	116,848
Unemployment Insurance	-	-	100,000
Planning Services	176,291	37,223	11,208
Communication Services	242,998	46,320	1,743,837
Human Resources	824,761	205,466	161,400
Technology Services	53,562	11,055	603,032
Other Support Services	13,396	86,728	128,000
<b>Central Services Total</b>	<b>1,311,008</b>	<b>386,792</b>	<b>2,864,325</b>
<b>Grand Total Support Services</b>	<b>39,342,531</b>	<b>9,879,054</b>	<b>6,912,804</b>
<b>Community Services - Adult Education</b>	179,914	53,931	96,025
<b>Charter Schools</b>			
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>\$ 120,996,507</b>	<b>\$ 30,051,151</b>	<b>\$ 9,403,232</b>



Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
\$ 26,250	\$ 33,850	\$ -	\$ 250	\$ 1,795,932
<b>26,250</b>	<b>33,850</b>	-	<b>250</b>	<b>1,795,932</b>
2,000	14,000	-	12,000	1,142,330
48,000	52,000	-	9,000	967,459
<b>50,000</b>	<b>66,000</b>	-	<b>21,000</b>	<b>2,109,789</b>
33,000	3,000	-	-	94,582
3,907,800	-	-	-	4,631,742
797,250	19,788	-	51,438	9,347,989
181,727	-	-	4,500	1,560,746
110,584	51,392	-	13,000	2,190,639
21,000	-	-	-	21,000
<b>5,051,361</b>	<b>74,180</b>	-	<b>68,938</b>	<b>17,846,698</b>
9,000	-	-	7,000	298,122
821,000	-	-	-	3,987,915
374,000	23,000	-	-	1,365,021
25,000	3,000	-	-	447,960
<b>1,229,000</b>	<b>26,000</b>	-	<b>7,000</b>	<b>6,099,018</b>
-	1,000	-	-	117,848
-	-	-	-	100,000
8,000	2,350	-	-	235,072
4,500	17,000	-	-	2,054,655
37,000	1,000	-	10,000	1,239,627
597,100	400	-	245,000	1,510,149
142,250	9,800	-	633,000	1,013,174
<b>788,850</b>	<b>31,550</b>	-	<b>888,000</b>	<b>6,270,525</b>
<b>8,437,655</b>	<b>336,516</b>	-	<b>1,073,759</b>	<b>65,982,319</b>
48,904	3,250	-	-	382,024
				-
		2,865,774		2,865,774
		5,125,863		5,125,863
		4,006,425		4,006,425
		726,948		726,948
		5,041,646		5,041,646
<b>\$ 14,559,737</b>	<b>\$ 823,591</b>	<b>\$ 17,766,656</b>	<b>\$ 1,237,050</b>	<b>\$ 194,837,924</b>

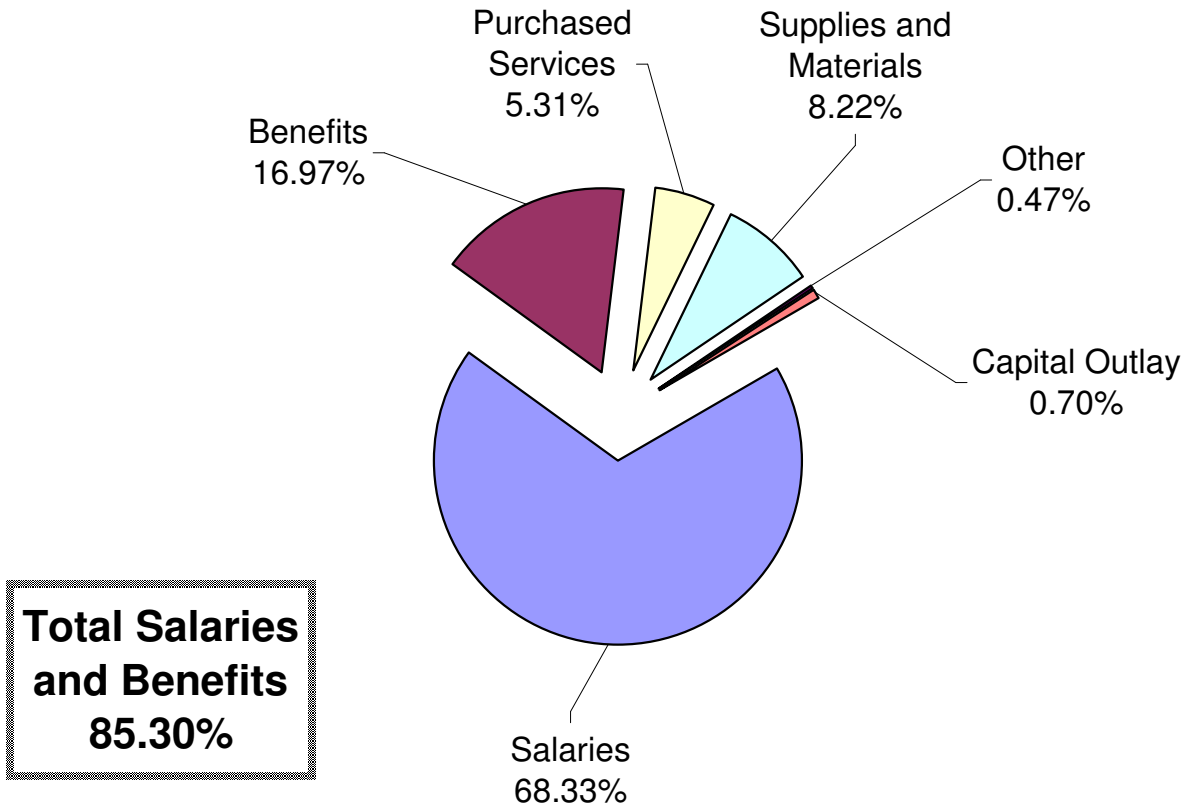
**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
GENERAL FUND ADOPTED BUDGET  
EXPENDITURE ANALYSIS BY ACTIVITY  
FISCAL YEAR ENDING JUNE 30, 2011**



**Total Instruction Service 80.73%**

<b>Summary of General Fund Expenses by Activity</b>	<b>Adopted Budget 6/30/11</b>	<b>%</b>
Direct Instruction (includes Adult Ed & Guidance)	\$ 115,101,866	65.00%
Classroom Support	27,847,440	15.73%
Building Support		
Transportation	6,099,018	
Operations/Maintenance/Custodial	17,846,698	
Printing/Purchasing/Warehouse	967,459	
Communication Services	2,054,655	
Technology Services	1,510,149	
Assessment/Planning/Risk Management	1,466,094	
	29,944,073	16.91%
Central Support/Administration		
Human Resources	1,239,627	
Finance/Payroll/Budgeting	1,142,330	
Superintendent's Office/General Administration	1,795,932	
	4,177,889	2.36%
Sub-Total	177,071,268	100.00%
Charter Schools	17,766,656	
Total	\$ 194,837,924	

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
GENERAL FUND ADOPTED BUDGET  
EXPENDITURE ANALYSIS BY OBJECT  
FISCAL YEAR ENDING JUNE 30, 2011**



Summary of General Fund Expenses by Object	Adopted Budget Total	%
Salaries	\$ 120,996,507	68.33%
Benefits	30,051,151	16.97%
Purchased Services	9,403,232	5.31%
Supplies and Materials	14,559,737	8.22%
Other	823,591	0.47%
Capital Outlay	1,237,050	0.70%
Sub-Total	177,071,268	100.00%
Charter Schools	17,766,656	
Total	\$ 194,837,924	

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**GENERAL FUND ADOPTED BUDGET**  
**EXPENDITURES BY SCHOOL/DEPARTMENT AND OBJECT**  
**FISCAL YEAR ENDING JUNE 30, 2011**

School/Department	Salaries			Employee Benefits
	Teachers, Subs & Assistants	Other Staff	Total	
<b>Elementary Schools</b>				
Alpine Elementary	\$ 1,319,673	\$ 277,572	\$ 1,597,245	\$ 380,353
Black Rock	1,934,058	276,842	2,210,900	532,509
Blue Mountain	1,204,129	223,331	1,427,460	315,633
Burlington	1,328,627	219,435	1,548,062	381,564
Centennial	1,426,605	246,489	1,673,094	409,152
Central	1,398,030	286,635	1,684,665	427,592
Columbine	1,068,006	182,495	1,250,501	363,525
Eagle Crest	1,244,594	197,950	1,442,544	375,244
Erie	1,621,616	184,990	1,806,606	386,510
Fall River	1,424,511	177,314	1,601,825	411,978
Frederick	1,573,658	183,533	1,757,191	440,496
Hygiene	1,274,246	239,360	1,513,606	360,521
Indian Peaks	1,430,981	194,527	1,625,508	385,326
Legacy Elementary	1,329,295	246,243	1,575,538	395,917
Loma Linda	1,466,986	192,947	1,659,933	468,248
Longmont Estates	1,302,325	249,774	1,552,099	381,746
Lyons	757,152	182,052	939,204	218,253
Mead	1,365,404	186,486	1,551,890	391,798
Mountain View	1,338,283	243,881	1,582,164	385,101
Niwot	1,316,105	239,638	1,555,743	409,685
Northridge	1,346,772	221,907	1,568,679	372,797
Prairie Ridge	1,082,294	283,488	1,365,782	356,141
Rocky Mountain	1,394,707	239,861	1,634,568	426,580
Sanborn	1,216,591	225,402	1,441,993	354,162
Spangler	1,283,268	195,269	1,478,537	387,755
<b>Total Elementary</b>	<b>33,447,916</b>	<b>5,597,421</b>	<b>39,045,337</b>	<b>9,718,586</b>
<b>Middle Schools</b>				
Altona	1,785,952	363,571	2,149,523	493,029
Coal Ridge	2,359,767	368,732	2,728,499	679,888
Erie Middle School	1,483,123	359,404	1,842,527	595,701
Heritage	1,585,941	318,795	1,904,736	442,582
Longs Peak	1,514,800	334,628	1,849,428	487,074
Mead	1,289,546	231,831	1,521,377	287,588
Sunset	1,926,390	331,844	2,258,234	541,173
Trail Ridge	1,959,042	334,936	2,293,978	558,480
Westview	1,863,086	397,489	2,260,575	575,647
<b>Total Middle Schools</b>	<b>15,767,647</b>	<b>3,041,230</b>	<b>18,808,877</b>	<b>4,661,162</b>
<b>High Schools</b>				
Erie	2,193,161	416,798	2,609,959	618,826
Frederick	2,284,471	515,460	2,799,931	732,084
Longmont	3,465,902	718,264	4,184,166	1,035,490
Mead	1,423,515	353,301	1,776,816	370,106
Niwot	3,353,410	650,353	4,003,763	992,368
Silver Creek	2,677,238	627,707	3,304,945	819,925
Skyline	3,169,424	655,737	3,825,161	1,005,639
<b>Total High Schools</b>	<b>18,567,121</b>	<b>3,937,620</b>	<b>22,504,741</b>	<b>5,574,438</b>
<b>Other Schools</b>				
Preschools	560,140	188,277	748,417	206,878
Lyons Middle Senior High	1,443,537	345,176	1,788,713	431,581
Olde Columbine	541,531	29,431	570,962	134,685
Career Development Center	959,046	434,307	1,393,353	366,886
Universal High	68,335	4,000	72,335	15,732
<b>Total Other Schools</b>	<b>3,572,589</b>	<b>1,001,191</b>	<b>4,573,780</b>	<b>1,155,762</b>
<b>Total All Schools</b>	<b>71,355,273</b>	<b>13,577,462</b>	<b>84,932,735</b>	<b>21,109,948</b>
<b>Student Services</b>				
Special Education Support	5,285,321	2,916,546	8,201,867	2,158,695
English Language Acquisition	1,392,701	357,694	1,750,395	454,925
Student Assistance	67,029	129,027	196,056	65,954
<b>Total Student Services</b>	<b>6,745,051</b>	<b>3,403,267</b>	<b>10,148,318</b>	<b>2,679,574</b>

Purchased Services	Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
\$ 17,574	\$ 82,259	\$ 1,893	\$ -	\$ -	\$ 2,079,324
80,989	95,929	2,480	-	-	2,922,807
15,230	72,090	1,320	-	-	1,831,733
20,913	57,443	160	-	-	2,008,142
67,700	89,021	423	-	-	2,239,390
37,160	84,261	-	-	-	2,233,678
29,459	78,064	-	-	-	1,721,549
19,779	80,185	937	-	-	1,918,689
100,510	76,659	2,450	-	300	2,373,035
26,706	80,485	1,000	-	270	2,122,264
67,643	100,183	100	-	934	2,366,547
48,470	65,407	300	-	-	1,988,304
19,419	76,292	1,015	-	-	2,107,560
61,866	104,992	993	-	-	2,139,306
24,510	77,868	-	-	-	2,230,559
29,973	70,444	1,200	-	-	2,035,462
75,400	46,044	-	-	-	1,278,901
55,141	86,064	2,000	-	-	2,086,893
25,222	70,160	600	-	-	2,063,247
72,070	72,947	1,806	-	-	2,112,251
19,597	64,360	-	-	-	2,025,433
64,504	89,939	1,640	-	-	1,878,006
19,873	66,908	4,989	-	-	2,152,918
26,988	62,959	610	-	500	1,887,212
18,259	69,420	100	-	-	1,954,071
<b>1,044,955</b>	<b>1,920,383</b>	<b>26,016</b>	<b>-</b>	<b>2,004</b>	<b>51,757,281</b>
24,173	136,271	-	-	-	2,802,996
101,870	162,190	1,500	-	1,000	3,674,947
126,082	131,063	-	-	-	2,695,373
36,892	117,397	16,270	-	1,000	2,518,877
27,385	101,136	3,500	-	-	2,468,523
49,231	98,257	-	-	-	1,956,453
26,935	116,166	676	-	150	2,943,334
39,700	127,149	5,675	-	365	3,025,347
32,228	130,038	150	-	50	2,998,688
<b>464,496</b>	<b>1,119,667</b>	<b>27,771</b>	<b>-</b>	<b>2,565</b>	<b>25,084,538</b>
122,695	222,790	-	-	-	3,574,270
78,694	179,997	2,400	-	-	3,793,106
46,058	232,620	-	-	-	5,498,334
75,354	189,761	-	-	-	2,412,037
91,392	237,484	8,560	-	1,050	5,334,617
34,355	205,906	11,189	-	2,490	4,378,810
52,325	236,592	6,674	-	1,531	5,127,922
<b>500,873</b>	<b>1,505,150</b>	<b>28,823</b>	<b>-</b>	<b>5,071</b>	<b>30,119,096</b>
300,000	238,885	85	-	-	1,494,265
68,650	164,939	-	-	-	2,453,883
950	5,936	500	-	-	713,033
66,547	312,766	24,596	-	34,080	2,198,228
12,030	4,407	3,079	-	-	107,583
<b>448,177</b>	<b>726,933</b>	<b>28,260</b>	<b>-</b>	<b>34,080</b>	<b>6,966,992</b>
<b>2,458,501</b>	<b>5,272,133</b>	<b>110,870</b>	<b>-</b>	<b>43,720</b>	<b>113,927,907</b>
873,339	92,646	37,288	-	-	11,363,835
11,081	33,857	900	-	-	2,251,158
61,500	35,383	5,000	-	-	363,893
<b>945,920</b>	<b>161,886</b>	<b>43,188</b>	<b>-</b>	<b>-</b>	<b>13,978,886</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**GENERAL FUND ADOPTED BUDGET**  
**EXPENDITURES BY SCHOOL/DEPARTMENT AND OBJECT**  
**FISCAL YEAR ENDING JUNE 30, 2011**

School/Department	Salaries			Employee Benefits
	Teachers, Subs & Assistants	Other Staff	Total	
<b>Board of Education &amp; Superintendent</b>				
Board of Education	\$ -	\$ 51,989	\$ 51,989	\$ 14,493
Office of Superintendent	-	720,495	720,495	81,877
<b>Total Board of Education &amp; Superintendent</b>	<b>-</b>	<b>772,484</b>	<b>772,484</b>	<b>96,370</b>
<b>Learning Services</b>				
General Learning Services	389,301	719,076	1,108,377	234,976
Elementary Education	34,273	8,600	42,873	6,118
Secondary Education	11,940	13,000	24,940	3,817
Assessment, Testing & Accountability	16,362	294,964	311,326	62,660
Extra-Curricular Activities & Athletics	86,750	2,176,856	2,263,606	366,641
Instruction & Curriculum	101,928	161,003	262,931	51,339
Vocational Education	132,512	8,000	140,512	47,976
Adult Basic Education	-	748,056	748,056	197,970
Gifted & Talented & Advanced Programs	183,195	29,400	212,595	50,254
Staff Training & Development	90,000	163,968	253,968	45,985
Textbook Adoption	28,300	198,800	227,100	36,569
<b>Total Learning Services</b>	<b>1,074,561</b>	<b>4,521,723</b>	<b>5,596,284</b>	<b>1,104,305</b>
<b>Auxiliary Services</b>				
Planning	-	176,291	176,291	37,223
Support Services	-	306,923	306,923	61,721
Records Management	-	102,867	102,867	27,690
Copy Center	-	39,827	39,827	12,625
Technology	31,050	2,483,725	2,514,775	593,846
Purchasing, Central Supply & Warehousing	-	646,061	646,061	142,846
Operations & Facility Maintenance	-	3,082,539	3,082,539	737,018
Custodial	-	4,007,243	4,007,243	1,257,304
Transportation	-	3,585,998	3,585,998	1,116,520
<b>Total Auxiliary Services</b>	<b>31,050</b>	<b>14,431,474</b>	<b>14,462,524</b>	<b>3,986,793</b>
<b>Fiscal Services</b>				
Financial Services	-	900,727	900,727	213,299
Business Services	-	-	-	-
Energy Management	-	123,138	123,138	28,827
<b>Total Fiscal Services</b>	<b>-</b>	<b>1,023,865</b>	<b>1,023,865</b>	<b>242,126</b>
<b>Communication Services</b>				
	-	242,998	242,998	46,320
<b>Human Resources</b>				
Districtwide	2,339,299	1,136,976	3,476,275	785,715
	-	341,024	341,024	-
<b>Grand Total Support Services</b>	<b>10,189,961</b>	<b>25,873,811</b>	<b>36,063,772</b>	<b>8,941,203</b>
<b>Charter Schools</b>				
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>\$ 81,545,234</b>	<b>\$ 39,451,273</b>	<b>\$ 120,996,507</b>	<b>\$ 30,051,151</b>

Purchased Services	Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
\$ 103,750	\$ 5,200	\$ 17,000	\$ -	\$ 250	\$ 192,682
521,088	50,258	10,000	-	-	1,383,718
<b>624,838</b>	<b>55,458</b>	<b>27,000</b>	<b>-</b>	<b>250</b>	<b>1,576,400</b>
858,700	41,200	-	-	-	2,243,253
13,000	333,814	6,000	-	-	401,805
2,850	48,862	2,250	-	-	82,719
16,199	459,915	43,100	-	-	893,200
195,930	349,299	37,260	-	38,867	3,251,603
8,350	106,114	5,350	-	4,800	438,884
127,842	45,942	19,565	-	43,319	425,156
32,523	106,204	6,250	-	-	1,091,003
23,900	80,758	25,150	-	-	392,657
149,120	38,000	8,000	-	5,000	500,073
41,000	1,658,152	-	-	-	1,962,821
<b>1,469,414</b>	<b>3,268,260</b>	<b>152,925</b>	<b>-</b>	<b>91,986</b>	<b>11,683,174</b>
7,208	8,000	2,350	-	-	231,072
86,000	15,000	5,500	-	13,000	488,144
12,750	3,000	1,000	-	-	147,307
-	2,500	45,000	-	-	99,952
261,882	1,425,084	19,465	-	983,156	5,798,208
61,600	21,500	7,000	-	9,000	888,007
729,139	915,796	49,293	-	17,594	5,531,379
22,841	380,075	-	-	40,344	5,707,807
223,500	1,237,750	26,000	-	16,000	6,205,768
<b>1,404,920</b>	<b>4,008,705</b>	<b>155,608</b>	<b>-</b>	<b>1,079,094</b>	<b>25,097,644</b>
382,950	5,000	14,000	-	12,000	1,527,976
439,070	-	300,000	-	-	739,070
163,600	8,100	2,000	-	-	325,665
<b>985,620</b>	<b>13,100</b>	<b>316,000</b>	<b>-</b>	<b>12,000</b>	<b>2,592,711</b>
132,000	4,500	17,000	-	-	442,818
267,300	34,000	1,000	-	10,000	4,574,290
1,114,719	1,741,695	-	-	-	3,197,438
<b>6,944,731</b>	<b>9,287,604</b>	<b>712,721</b>	<b>-</b>	<b>1,193,330</b>	<b>63,143,361</b>
			2,865,774		2,865,774
			5,125,863		5,125,863
			4,006,425		4,006,425
			726,948		726,948
			5,041,646		5,041,646
<b>\$ 9,403,232</b>	<b>\$ 14,559,737</b>	<b>\$ 823,591</b>	<b>\$ 17,766,656</b>	<b>\$ 1,237,050</b>	<b>\$ 194,837,924</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**AVERAGE COST\* PER PUPIL FOR SCHOOL LEVEL BUDGET**  
**FISCAL YEARS JUNE 30, 2010 AND 2011**

School/Department	2010			2011		
	Projected Actual Expenditures	Actual Enrollment	Average Cost Per Pupil	Adopted Budget	Projected Enrollment	Average Cost Per Pupil
<b>Elementary Schools</b>						
District-wide Preschool	\$ 1,221,502	886.0	\$ 1,379	\$ 1,494,265	886.0	\$ 1,687
Alpine Elementary	1,997,128	466.0	4,286	2,079,324	461.0	4,510
Black Rock	2,819,644	753.0	3,745	2,922,807	815.0	3,586
Blue Mountain	1,659,604	396.0	4,191	1,831,733	422.0	4,341
Burlington	1,936,721	461.0	4,201	2,008,142	443.0	4,533
Centennial	2,084,585	419.0	4,975	2,239,390	503.0	4,452
Central	2,268,212	497.0	4,564	2,233,678	418.0	5,344
Columbine	1,851,705	380.0	4,873	1,721,549	355.0	4,849
Eagle Crest	1,885,142	454.0	4,152	1,918,689	441.0	4,351
Erie	2,355,290	561.0	4,198	2,373,035	591.0	4,015
Fall River	2,205,557	525.0	4,201	2,122,264	478.0	4,440
Frederick	2,339,893	513.0	4,561	2,366,547	527.0	4,491
Hygiene	1,905,030	389.0	4,897	1,988,304	385.0	5,164
Indian Peaks	2,050,734	480.0	4,272	2,107,560	456.0	4,622
Legacy Elementary	1,960,608	447.0	4,386	2,139,306	513.0	4,170
Loma Linda	2,474,897	504.0	4,911	2,230,559	419.0	5,324
Longmont Estates	2,029,839	432.0	4,699	2,035,462	420.0	4,846
Lyons	1,221,926	238.0	5,134	1,278,901	248.0	5,157
Mead	2,137,154	487.0	4,388	2,086,893	475.0	4,393
Mountain View	1,948,321	365.0	5,338	2,063,247	329.0	6,271
Niwot	2,235,737	470.0	4,757	2,112,251	461.0	4,582
Northridge	1,968,981	408.0	4,826	2,025,433	400.0	5,064
Prairie Ridge	1,796,820	348.0	5,163	1,878,006	355.0	5,290
Rocky Mountain	2,075,415	421.0	4,930	2,152,918	389.0	5,534
Sanborn	1,842,676	409.0	4,505	1,887,212	401.0	4,706
Spangler	1,963,139	413.0	4,753	1,954,071	388.0	5,036
<b>Total Elementary</b>	<b>52,236,260</b>	<b>12,122.0</b>	<b>4,309</b>	<b>53,251,546</b>	<b>11,979.0</b>	<b>4,445</b>
<b>Middle Schools</b>						
Altona	2,749,214	610.0	4,507	2,802,996	637.0	4,400
Coal Ridge	3,601,097	797.0	4,518	3,674,947	817.0	4,498
Erie Middle School	2,656,225	494.0	5,377	2,695,373	538.0	5,010
Heritage	2,447,625	423.0	5,786	2,518,877	421.0	5,983
Longs Peak	2,580,301	466.0	5,537	2,468,523	450.0	5,486
Mead	1,994,068	372.0	5,360	1,956,453	369.0	5,302
Sunset	2,987,144	609.0	4,905	2,943,334	570.0	5,164
Trail Ridge	3,007,097	663.0	4,536	3,025,347	681.0	4,443
Westview	3,065,830	626.0	4,897	2,998,688	609.0	4,924
<b>Total Middle Schools</b>	<b>25,088,601</b>	<b>5,060.0</b>	<b>4,958</b>	<b>25,084,538</b>	<b>5,092.0</b>	<b>4,926</b>
<b>High Schools</b>						
Erie	3,435,521	697.0	4,929	3,574,270	760.0	4,703
Frederick	3,837,749	851.0	4,510	3,793,106	829.0	4,576
Longmont	5,486,066	1,209.0	4,538	5,498,334	1,189.0	4,624
Mead	2,003,736	328.0	6,109	2,412,037	496.0	4,863
Niwot	5,358,550	1,295.0	4,138	5,334,617	1,295.0	4,119
Silver Creek	4,497,097	1,074.0	4,187	4,378,810	1,087.0	4,028
Skyline	5,698,095	1,241.0	4,592	5,127,922	1,214.0	4,224
<b>Total High Schools</b>	<b>30,316,814</b>	<b>6,695.0</b>	<b>4,528</b>	<b>30,119,096</b>	<b>6,870.0</b>	<b>4,384</b>
<b>Other Schools</b>						
Lyons Middle Senior High	2,468,813	441.0	5,598	2,453,883	449.0	5,465
Olde Columbine	731,601	100.0	7,316	713,033	100.0	7,130
Career Development Center	2,133,686	430.0	4,962	2,453,883	430.0	5,707
Universal High School	97,860	27.0	3,624	107,583	27.0	3,985
<b>Total Other Schools</b>	<b>5,431,960</b>	<b>998.0</b>	<b>5,443</b>	<b>5,728,382</b>	<b>1,006.0</b>	<b>5,694</b>
<b>Total ALL Schools</b>	<b>\$ 113,073,635</b>	<b>24,875.0</b>	<b>\$ 4,546</b>	<b>\$ 114,183,562</b>	<b>24,947.0</b>	<b>\$ 4,577</b>

\* Average cost per pupil will fluctuate due to various factors, including length of service and additional education for professional staff members, differences in utility costs, special education and English learner requirements, and basic staffing requirements (all schools will have maintenance staff and instructional support staff regardless of pupil enrollment).



**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**GENERAL FUND**  
**INSTRUCTIONAL MATERIALS AND SUPPLIES**  
**FISCAL YEARS ENDED 2008 - 2011**

Description	Actual 6/30/08	Actual 6/30/09	Adopted Budget 6/30/10	Amended Budget 6/30/10	Projected Actual 6/30/10	Adopted Budget 6/30/11
<b>Program Codes 0010 - 2099</b>						
Repairs & maintenance	\$ 87,317	\$ 51,944	\$ 110,254	\$ 110,254	\$ 79,738	\$ 112,609
Rentals	-	1,995	-	-	1,315	1,998
Other purchased services	-	-	-	-	-	-
Contracted field trips	5,818	4,952	26,500	26,500	8,134	5,000
Printing, binding & duplicating	-	-	124,264	124,264	49,714	97,491
Travel, registration, and entrance	85,183	77,793	69,372	69,372	75,501	69,239
Supplies	2,412,623	1,502,707	1,894,011	2,004,399	1,897,242	2,855,111
Books and periodicals	1,890,558	1,259,112	3,612,095	5,025,545	3,870,385	1,981,690
Equipment	235,550	216,692	46,150	486,150	837,027	163,291
Internal transportation charges	49,010	64,355	73,070	73,070	55,449	73,948
Other internal charges	-	-	-	-	-	-
Other, including Charter Schools	450,883	-	492,000	584,000	-	-
<b>Total Budgeted Expenditures</b>	<b>\$ 5,216,942</b>	<b>\$ 3,179,550</b>	<b>\$ 6,447,716</b>	<b>\$ 7,919,554</b>	<b>\$ 6,874,505</b>	<b>\$ 5,360,377</b>
<b>Required Allocation</b>						
* Student FTE	22,836.5	23,901.1	24,446.1	24,729.5	22,749.3	23,121.2
Rate per student	180	184	193	193	193	194
Current Year Allocation	\$ 4,110,570	\$ 4,397,802	\$ 4,718,097	\$ 4,772,794	\$ 4,390,615	\$ 4,485,513
Carryover from prior year	3,002,228	1,895,855	1,718,658	3,114,108	3,114,108	630,218
<b>Total Required Allocation</b>	<b>7,112,798</b>	<b>6,293,658</b>	<b>6,436,755</b>	<b>7,886,901</b>	<b>7,504,723</b>	<b>5,115,731</b>
<b>Carryover to Subsequent Year</b>	<b>\$ (1,895,855)</b>	<b>\$ (3,114,108)</b>	<b>NONE</b>	<b>NONE</b>	<b>\$ (630,218)</b>	<b>NONE</b>

\* Student FTE through the Amended Budget 6/30/10 includes students attending charter schools. Effective for the Projected Actual 6/30/10 and forward the funding is required by Board policy, not statute, which the charter schools are not required to follow; therefore, the students attending charter schools are no longer included in this total.

**ST VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**MILL LEVY OVERRIDE SUMMARY \***  
**FISCAL YEARS ENDED 2009 - 2011**

Description	As Approved by Voters 11/08	Actual 6/30/09	Adopted Budget 6/30/10	Amended Budget 6/30/10	Projected Actual 6/30/10	Adopted Budget 6/30/11
Focus Schools	\$ 1,500,000	\$ 37,546	\$ 1,409,975	\$ 1,500,000	923,467	1,500,000
STEM Program	300,000	300,000	281,995	300,000	-	300,000
Preschool Funding	150,000	-	140,998	150,000	-	150,000
Pre-AP at Middle School	100,000	-	93,998	100,000	86,837	100,000
Expand AP at high schools	10,000	-	9,400	10,000	1,145	10,000
Add Campus Supervisors	500,000	156,219	469,992	500,001	309,353	500,000
Maintain current SROs	250,000	-	234,996	250,000	76,925	250,000
Add O&M Staffing	905,000	33,305	850,685	865,859	858,797	905,000
Increase maintenance supplies	121,000	121,000	113,738	121,000	121,000	121,000
Network bandwidth	1,000,000	-	939,983	2,000,000	2,000,000	1,000,000
Computer technicians	225,000	24,698	211,496	224,198	123,623	225,000
Charter School Allocation	1,222,046	1,222,046	1,148,703	1,266,415	1,266,415	1,266,415
Recruit & Retain Staff	6,000,000	-	5,639,901	6,000,234	6,000,234	6,000,234
Reduce Class Size - Restore Teachers	4,216,180	246,780	3,963,140	3,129,402	3,140,349	4,216,180
Revenue from Increased Valuation	-	-	-	900,000	900,000	910,595
	<b>\$ 16,499,226</b>	<b>\$ 2,141,594</b>	<b>\$ 15,509,000</b>	<b>\$ 17,317,109</b>	<b>\$ 15,808,145</b>	<b>\$ 17,454,425</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.

# **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, 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 \$465,295,000 as of June 30, 2010. The budgeted amount for this debt service in Fiscal Year 2010-11 is \$36,225,001. Property taxes provide nearly all of the revenue for this fund, with investment income contributing less than 1%.

The legal debt limit is of 20% of the District's 2009 assessed valuation of \$2.38 billion is \$476.9 million, which exceeds the net amount of the District's bonds payable, less funds available for debt service payment, by approximately \$44 million.

The District's enrollment has been increasing from 1.6% to 4.4% 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 is budgeted at 13.870 mills for 2010, which is approximately 30.0% of the total projected tax levy of 46.268 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

\$39,100,000 General Obligation Refunding Bonds were issued on December 6, 2002. Interest accrues at rates ranging from 2.0% to 5.0% and is payable each June 15<sup>th</sup> and December 15<sup>th</sup>. Principal is due annually on December 15<sup>th</sup> through 2011. As of June 30, 2010, the outstanding balance is \$7,460,000.

\$92,000,000 General Obligation Building Bonds were issued in April 2003. Interest accrues at rates ranging from 2.0% to 5.25% and is payable each June 15<sup>th</sup> and December 15<sup>th</sup>. Principal is due annually on December 15<sup>th</sup> through 2022. The premium of \$4,200,003 that was received upon the issuance of the bonds is being amortized over the term of the bonds. As of June 30, 2010, the outstanding balance is \$84,425,000.

\$50,100,000 General Obligation Building Bonds were issued in May 2004. Interest accrues at rates ranging from 3.0% to 5.5% and is payable each June 15<sup>th</sup> and December 15<sup>th</sup>. Principal is due annually on December 15 through 2024. The premium of \$1,427,510 that was received upon the issuance of the bonds is being amortized over the term of the bonds. As of June 30, 2010, the outstanding balance is \$44,375,000.

On April 20, 2006, \$42,815,000 General Obligation Refunding Bonds were issued. Interest accrues at 5.0% and is payable each June 15<sup>th</sup> and December 15<sup>th</sup>. Principal is due annually on December 15, 2011 through 2017. Therefore, as of June 30, 2010, the outstanding balance remains at \$42,815,000.

\$14,000,000 General Obligation Building Bonds were issued in April 2006. Interest accrues at rates ranging from 3.0% to 5.0% and is payable each June 15<sup>th</sup> and December 15<sup>th</sup>. 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, 2010, the outstanding balance is \$9,745,000.

On April 4, 2007, \$43,455,000 General Obligation Refunding Bonds were issued. Interest accrues at 3.6% to 5.25% and is payable each June 15<sup>th</sup> and December 15<sup>th</sup>. Principal is due annually on December 15 through 2022. As of June 30, 2010, the outstanding balance is \$38,975,000.

\$56,800,000 General Obligation Building Bonds were issued in April 2006. Interest accrues at rates ranging from 3.8% to 5.0% and is payable each June 15<sup>th</sup> and December 15<sup>th</sup>. Principal is due annually on December 15, 2010 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, 2010, the outstanding balance is \$48,600,000.

\$104,000,000 General Obligation Building Bonds were issued in February 2010. Interest accrues at rates ranging from 2.0% to 5.0% and is payable each June 15<sup>th</sup> and December 15<sup>th</sup>. Principal is due annually on December 15, 2010 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, 2010, the outstanding balance is \$103,900,000.

The remaining authorized bonds in the amount of \$85,000,000 were issued in May 2010; \$8,950,000 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 15<sup>th</sup> and December 15<sup>th</sup>. Principal is due annually on December 15, 2023 through 2025. The premium of \$1,191,756 that will be received upon the issuance of the bonds will be amortized based upon maturity of the bonds. The taxable bonds accrue interest at rates ranging from 5.34% to 5.79%, payable each June 15<sup>th</sup> and December 15<sup>th</sup>. Principal is due annually on December 15, 2026 through 2033.

Additional information relative to the principal and interest of the general obligation bonds through Fiscal Year 2033 is presented on the following pages.

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

	Actual 6/30/09	Adopted Budget 6/30/10	Amended Budget 6/30/10	Projected Actual 6/30/10	Proposed Budget 6/30/11
<b>Revenues</b>					
Property taxes	30,967,684	29,400,000	33,072,353	32,700,000	33,000,000
Investment income	92,942	100,000	90,000	90,000	90,000
<b>Total revenues</b>	<b>31,060,626</b>	<b>29,500,000</b>	<b>33,162,353</b>	<b>32,790,000</b>	<b>33,090,000</b>
<b>Expenditures</b>					
Debt principal	11,045,000	11,695,000	11,695,000	11,695,000	12,560,000
Interest	16,208,693	19,182,026	19,182,026	19,182,026	23,744,083
Fiscal charges	5,550	7,250	5,550	5,550	7,050
<b>Total expenditures</b>	<b>27,259,243</b>	<b>30,884,276</b>	<b>30,882,576</b>	<b>30,882,576</b>	<b>36,311,133</b>
<b>Excess of revenues over (under) expenditures</b>	<b>3,801,383</b>	<b>(1,384,276)</b>	<b>2,279,777</b>	<b>1,907,424</b>	<b>(3,221,133)</b>
Fund balance, beginning	27,000,135	32,709,815	30,801,518	30,801,518	32,708,942
<b>Fund balance, ending</b>	<b>\$ 30,801,518</b>	<b>\$ 31,325,539</b>	<b>\$ 33,081,295</b>	<b>\$ 32,708,942</b>	<b>\$ 29,487,809</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**BOND REDEMPTION FUND**  
**GENERAL OBLIGATION BONDS**  
**AS OF JUNE 30, 2010**

Description	Principal	Interest	Total
<b>General Obligation Bonds</b>			
Refunding 1992 in 2002	\$ 7,460,000	\$ 186,500	\$ 7,646,500
Building 2003	84,425,000	31,232,109	115,657,109
Building 2004	44,375,000	21,097,200	65,472,200
Refunding 1997 in 2005	9,745,000	3,392,631	13,137,631
Building 2005	42,815,000	9,568,375	52,383,375
Refunding 1997 in 2006	38,975,000	19,839,556	58,814,556
Building 2006	48,600,000	36,492,275	85,092,275
Building 2009	103,900,000	105,201,163	209,101,163
Building 2010A	8,590,000	6,585,418	15,175,418
Building 2010B	76,410,000	89,856,268	166,266,268
<b>Total G.O. Bonds</b>	<b>\$ 465,295,000</b>	<b>\$ 323,451,495</b>	<b>\$ 788,746,495</b>

**DETAIL OF ANNUAL PAYMENTS - ALL BONDS**

Fiscal Year	Principal	Interest	Total Principal/Interest
2010-11	\$ 12,560,000	\$ 23,744,083	\$ 36,304,083
2011-12	12,940,000	22,787,348	35,727,348
2012-13	13,580,000	22,118,429	35,698,429
2013-14	14,260,000	21,413,854	35,673,854
2014-15	14,970,000	20,678,848	35,648,848
2015-16	15,735,000	19,911,135	35,646,135
2016-17	16,510,000	19,109,142	35,619,142
2017-18	17,330,000	18,267,172	35,597,172
2018-19	18,160,000	17,375,027	35,535,027
2019-20	19,055,000	16,430,289	35,485,289
2020-21	20,030,000	15,437,664	35,467,664
2021-22	21,025,000	14,424,945	35,449,945
2022-23	22,040,000	13,403,164	35,443,164
2023-24	17,290,000	12,453,470	29,743,470
2024-25	18,165,000	11,567,133	29,732,133
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>\$ 465,295,000</b>	<b>\$ 323,451,494</b>	<b>\$ 788,746,494</b>

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

	<b>Actual 6/30/09</b>	<b>Adopted Budget 6/30/10</b>	<b>Amended Budget 6/30/10</b>	<b>Projected Actual 6/30/10</b>	<b>Adopted Budget 6/30/11</b>
<b>Revenues</b>					
Property taxes	30,967,684	29,400,000	33,072,353	32,700,000	33,000,000
Investment income	92,942	100,000	90,000	90,000	90,000
<b>Total revenues</b>	<b>31,060,626</b>	<b>29,500,000</b>	<b>33,162,353</b>	<b>32,790,000</b>	<b>33,090,000</b>
<b>Expenditures</b>					
Debt principal	11,045,000	11,695,000	11,695,000	11,695,000	12,560,000
Interest	16,208,693	19,182,026	19,182,026	19,182,026	23,744,083
Fiscal charges	5,550	7,250	5,550	5,550	7,050
<b>Total expenditures</b>	<b>27,259,243</b>	<b>30,884,276</b>	<b>30,882,576</b>	<b>30,882,576</b>	<b>36,311,133</b>
<b>Excess of revenues over (under) expenditures</b>	<b>3,801,383</b>	<b>(1,384,276)</b>	<b>2,279,777</b>	<b>1,907,424</b>	<b>(3,221,133)</b>
Fund balance, beginning	27,000,135	32,709,815	30,801,518	30,801,518	32,708,942
<b>Fund balance, ending</b>	<b>\$ 30,801,518</b>	<b>\$ 31,325,539</b>	<b>\$ 33,081,295</b>	<b>\$ 32,708,942</b>	<b>\$ 29,487,809</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.

To meet the facility needs caused by continuing increases in student enrollment, community representatives of the District Long Range Planning Committee developed and presented facility planning recommendations for new school facilities and other school improvement projects to the Board of Education for approval. Those recommendations resulted in the bond issue passed by the voters in November 2002 as described in the information presented regarding the Bond Redemption Fund. As of June 30, 2010 all of the new schools have opened and nearly all of the projects are completed.

In February 2009 the District received \$103.9 million in proceeds from the sale of bonds authorized by the voters in November 2008. Work has started on many of the projects covered by the bonds, including a new elementary school in Erie expected to open in the fall of 2011, and a new Frederick High School which is expected to open in the fall of 2012.

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 6/30/09	Adopted Budget 6/30/10	Amended Budget 6/30/10	Projected Actual 6/30/10	Adopted Budget 6/30/11
<b>Revenues</b>					
Investment income	\$ 932,056	\$ 400,000	\$ 400,000	1,086,000	\$ 1,200,000
Miscellaneous	44,201	-	-	3,000	-
<b>Total revenues</b>	<b>976,257</b>	<b>400,000</b>	<b>400,000</b>	<b>1,089,000</b>	<b>1,200,000</b>
<b>Expenditures</b>					
Salaries	439,553	500,000	500,000	462,000	500,000
Benefits	92,425	115,000	115,000	104,000	115,000
Purchased services	3,301,179	5,000,000	6,000,000	19,162,000	5,000,000
Supplies and materials	2,129,231	500,000	1,000,000	969,000	3,000,000
Capital outlay	7,632,114	50,000,000	60,000,000	5,215,000	100,000,000
Other	570,016	500,000	1,000,000	224,000	500,000
Interest expense	30,683	31,000	31,000	16,000	16,000
<b>Total expenditures</b>	<b>14,195,201</b>	<b>56,646,000</b>	<b>68,646,000</b>	<b>26,152,000</b>	<b>109,131,000</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(13,218,944)</b>	<b>(56,246,000)</b>	<b>(68,246,000)</b>	<b>(25,063,000)</b>	<b>(107,931,000)</b>
<b>Other Financing Sources (Uses)</b>					
Proceeds of bonds	104,000,000	-	-	84,000,000	-
Premium received on issuance of bonds	504,199	-	-	2,200,000	-
Bond issuance costs	(751,347)	-	-	(800,000)	-
<b>Total other financing sources</b>	<b>103,752,852</b>	<b>-</b>	<b>-</b>	<b>85,400,000</b>	<b>-</b>
<b>Net change in fund balance, budgetary basis</b>	<b>90,533,908</b>	<b>(56,246,000)</b>	<b>(68,246,000)</b>	<b>60,337,000</b>	<b>(107,931,000)</b>
Fund balance, beginning	20,603,157	113,019,009	111,137,065	111,137,065	171,474,065
<b>Fund balance, ending</b>	<b>\$ 111,137,065</b>	<b>\$ 56,773,009</b>	<b>\$ 42,891,065</b>	<b>\$ 171,474,065</b>	<b>\$ 63,543,065</b>

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# **Section D**

## **CAPITAL RESERVE FUND**

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

### **CAPITAL RESERVE FUND**

The Capital Reserve 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.

In accordance with Board Policy the District has allocated \$312 per student for the Capital Reserve Fund and the Risk Management Fund. This provides funding of \$4,909,000 to the Capital Reserve Fund and \$2,305,000 to the Risk Management Fund for the year ending June 30, 2011.

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 FUND**

	<b>Actual 06/30/09</b>	<b>Adopted Budget 06/30/10</b>	<b>Amended Budget 06/30/10</b>	<b>Projected Actual 06/30/10</b>	<b>Adopted Budget 06/30/11</b>
<b>Revenues</b>					
Equalization	4,296,876	5,304,000	5,433,000	5,326,000	4,909,000
Investment income	24,807	20,000	13,000	7,000	20,000
Miscellaneous	17,911	-	7,000	85,000	-
<b>Total revenues</b>	<b>4,339,594</b>	<b>5,324,000</b>	<b>5,453,000</b>	<b>5,418,000</b>	<b>4,929,000</b>
<b>Expenditures</b>					
Capital outlay:	3,301,370	7,292,434	7,633,658	4,358,000	8,378,000
<b>Total expenditures</b>	<b>3,301,370</b>	<b>7,292,434</b>	<b>7,633,658</b>	<b>4,358,000</b>	<b>8,378,000</b>
<b>Excess of revenues over (under) expenditures</b>	<b>1,038,224</b>	<b>(1,968,434)</b>	<b>(2,180,658)</b>	<b>1,060,000</b>	<b>(3,449,000)</b>
Fund balance, beginning	2,042,434	2,768,434	3,080,658	3,080,658	4,140,658
<b>Fund balance, ending</b>					
Nonspendable - deposits, prepaids	42,257	-	-	-	-
Assigned - for subsequent year expenditures	1,968,434	800,000	900,000	845,000	691,000
Unassigned	1,069,967	-	-	3,295,658	658
<b>Fund balance, ending</b>	<b>\$ 3,080,658</b>	<b>\$ 800,000</b>	<b>\$ 900,000</b>	<b>\$ 4,140,658</b>	<b>\$ 691,658</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**CAPITAL RESERVE FUND APPROVED NEW PROJECTS**  
**FISCAL YEAR ENDING JUNE 30, 2011**

<b>Fund Accounts</b>	<b>Planned Project/Item to be Acquired</b>	<b>Site/Department</b>	<b>Adopted Budget</b>	
<b>Arts/Athletics</b>	LHS band Uniforms	Longmont HS	50,000	
	Band Instruments and risers	Districtwide	60,000	
	MS Uniforms for 5 Middle Schools	Districtwide	10,000	
	Kiln Replacements	Districtwide	3,750	
	<b>Total - Arts/Athletics</b>		<b>123,750</b>	
<b>Custodial</b>	Chariot Riding Scrubber	Silver Creek HS	5,300	
	Chariot Riding Scrubber	Burlington ES	5,300	
	Chariot Riding Scrubber	Westview MS	5,300	
	Chariot Riding Scrubber	Lyons MS/SR	5,300	
	Riding Auto Scrubber	Skyline High School	9,000	
	Carpet Extractor	Prairie Ridge ES	2,500	
	Carpet Extractor	Erie MS	2,500	
	Floor Maintainer	Erie MS	1,000	
	Burnisher	Spangler ES	1,200	
	Small Shampooer	Westview MS	300	
	Small Shampooer	Erie MS	300	
	Reel Machine C3	Central ES	1,200	
	Reel Machine C3	Erie MS	1,200	
	Snow Blower	Lincoln	3,800	
	Chariot Riding Scrubber	Mead MS	5,300	
		<b>Total - Custodial</b>		<b>49,500</b>
	<b>DTS</b>	Internet Bandwidth Increase	Districtwide	100,000
Projectors for Bond Project		Districtwide	141,250	
Equity for Non-Bond Schools		Districtwide	575,200	
Voice Over IP		Districtwide	330,000	
Update School Data Closets		Districtwide	66,300	
	<b>Total - DTS</b>		<b>1,212,750</b>	
<b>Electric/HVAC/Plumbing</b>	Security and alarm systems components including fire extinguishers(Components on all these systems are wearing out causing us to bandaid. We need replacement parts and products in order to properly maintain.	Districtwide	22,450	
	Emergency generator(This school has a battery inverter, one of the oldest, the maintenance and unreliability of the power grid as well as the life safety issue is cause for replacement)	Lyons ES	65,000	
	Emergency Repairs/HVAC replacements	Districtwide	158,200	
	Replace Domestic Boiler and Storage Tank (Boiler Old & Tank Leaking)	Columbine ES	9,500	
	Replace Domesti Boiler (Boiler Old Requires Lots Of Maintenance)	Main Street	9,500	
	Replace Domestic Water Heater (Leaking)	Sanborn ES	7,800	
	Replace Domestic Bolier and Storage Tank (Old & Not Efficent)	CDC	9,500	
		<b>Total - Electric/HVAC/Plumbing</b>		<b>281,950</b>
<b>Environmental</b>	Site and Building compliance issues	Districtwide	24,750	
	<b>Total - Environmental</b>		<b>24,750</b>	
<b>Furniture, Fixtures &amp; Equipment</b>	Desk	Mountain View ES	11,250	
	White Boards	Mead MS	2,028	
	Library Tables/Whiteboards/office	Mead ES	7,000	
	Desk/chairs/lunchtables/tables	Lyons MS/SR	22,500	
	Desk/chairs/tables	Lyons ES	5,940	
	Desk/chairs/bookcase	Longmont estates ES	11,300	
	Desk/Table	Frederick ES	3,502	
	Desk/Stools	Erie MS	11,600	
	Desk/chairs	Columbine ES	15,000	
	Tables/chairs	CDC	17,300	
	Desk/chairs	Central ES	60,000	
	Desk/lab tables/lunch tables	Frederick K8	22,080	
	Desk/chairs/tables	Main Street	4,500	
	Desk/chairs/tables/stools	Niwot HS	4,000	
	<b>Total - Furniture, Fixtures &amp; Equipment</b>		<b>198,000</b>	



**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
CAPITAL RESERVE FUND APPROVED NEW PROJECTS  
FISCAL YEAR ENDING JUNE 30, 2011**

<b>Fund Accounts</b>	<b>Planned Project/Item to be Acquired</b>	<b>Site/Department</b>	<b>Adopted Budget</b>
<b>Grounds Department</b>	Asphalt Districtwide	Grounds	172,000
	Concrete Districtwide	Grounds	114,000
	Backhoe Lease	Grounds	20,000
	Grounds Equipment	Grounds	144,000
	Fence Districtwide	Grounds	6,000
	Irrigation Improvements Districtwide	Grounds	107,000
	Landscape Improvements districtwide	Grounds	66,000
	Playground Improvements districtwide	Grounds	32,000
	Sportsfield Improvements districtwide	Grounds	71,000
	<b>Total - Grounds Department</b>		<b>732,000</b>
<b>Growth</b>	Materials for new employees	Districtwide	100,000
	<b>Total - Growth</b>		<b>100,000</b>
<b>Operations &amp; Maintenance - Districtwide</b>	District wide ADA	Districtwide	25,000
	Facility Audits	Districtwide	78,000
	Emergency Repairs	Districtwide	50,000
	Painting Allowance	Districtwide	37,500
	Consulting Services	Districtwide	50,000
	Major System Replacements	Districtwide	100,000
	Bleachers	Frederick K8	110,000
	Bleachers District Wide	Districtwide	30,000
	Flooring repairs	Districtwide	20,000
	Door Jak equipment	Operations/Maintenance	3,200
	Table saw	Operations/Maintenance	4,000
	Hand scanners for Equipment Tagging	Districtwide	5,000
	Computer for Equipment Tagging	Districtwide	2,100
	Locker repairs	Districtwide	30,000
	energy upgrades	Districtwide	50,000
	<b>Total - Operations &amp; Maintenance - Districtwide</b>		<b>594,800</b>
<b>Classrooms</b>	potable classrooms	Districtwide	171,250
	yearly lease payments	Districtwide	100,000
	<b>Total - Portable Classrooms</b>		<b>271,250</b>
<b>Rentals</b>	Student services	Student Services	145,000
	Vance Brand	Skyline High School	12,000
	BOCES	Districtwide	140,000
	<b>Total - Rentals</b>		<b>297,000</b>
<b>Security</b>	ladder system mounted on cargo van to access security cameras and lights	Operations/Maintenance	25,000
	door system needs head end	Silver Creek HS	20,000
	pilot wireless door system, keyless	Main Street	20,000
	key trap boxes - elementary schools	Operations/Maintenance	13,000
	key trap boxes - secondary schools	Operations/Maintenance	19,000
	finish, expand motion alarms	Operations/Maintenance	1,000
	exterior security lighting	Operations/Maintenance	2,000
	security cameras - exterior	Operations/Maintenance	10,000
	security cameras - interior	Operations/Maintenance	10,000
	security signs	Operations/Maintenance	2,600
	visitor ID technology pilot	Operations/Maintenance	1,000
	<b>Total - Security</b>		<b>123,600</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
CAPITAL RESERVE FUND APPROVED NEW PROJECTS  
FISCAL YEAR ENDING JUNE 30, 2011**

<b>Fund Accounts</b>	<b>Planned Project/Item to be Acquired</b>	<b>Site/Department</b>	<b>Adopted Budget</b>
<b>Site/Building Compliance</b>	Site and Building compliance issues	Districtwide	247,650
	<b>Total - Site/Building Compliance</b>		<b>247,650</b>
<b>Transportation</b>	Bus 77 Passenger w/2 way radios and camera surviellance systems	Transportation Services	450,000
	Step Van	Nutrition Services	48,000
	Step Van, Replacement Vehicle for V67 totaled in an accident	Central Wharehouse	48,000
	Bucket Truck/Van or Van and Van Ladder Type Product	Operations/Maintenance	80,000
	Robinair AC Recycler	Transportation Services	3,300
	Utility Vehicle with auxilliary eletrical hook-up for new stadium worker	Grounds	12,000
	Litter Cat Stadium Artificial Turf Sweep	Grounds	8,000
	10 Ton End Lift	Transportation Services	2,900
	Coats Wheel Balancer w/extension adapter kit	Transportation Services	5,000
	OTC Power Transmission Lift	Transportation Services	5,000
	Video Surveilence Systems for Buses	Transportation Services	30,800
	<b>Total - Transportation</b>		<b>693,000</b>
	<b>Grand Total</b>		<b>4,950,000</b>

# **Section E**

## **COLORADO PRESCHOOL PROGRAM FUND**

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

### **COLORADO PRESCHOOL PROGRAM FUND**

The Colorado Preschool Program Fund is used to account for revenue allocations from the General Fund used for the Colorado Preschool Program which is a state funded program for preschool children the year before kindergarten. Children who qualify for Colorado Preschool Program have a variety of risk factors in their family, including low income and substance abuse. Funding for the program is the per pupil operating revenue (PPOR) defined in note 6 on page A-2 times the number of student FTE approved by the Department of Education. A total of 295 students have been approved for FY11, resulting in an FTE of 147.5 and \$940,000 in revenue.

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

	<b>Actual 6/30/09</b>	<b>Adopted Budget 6/30/10</b>	<b>Amended Budget 6/30/10</b>	<b>Projected Actual 6/30/10</b>	<b>Adopted Budget 6/30/11</b>
<b>Revenues</b>					
Equalization	\$ 879,187	\$ 1,097,000	\$ 1,051,000	1,042,000	\$ 940,000
Investment income	4,723	4,000	2,000	2,000	2,000
Miscellaneous	269	-	-	-	-
<b>Total revenues</b>	<b>884,179</b>	<b>1,101,000</b>	<b>1,053,000</b>	<b>1,044,000</b>	<b>942,000</b>
<b>Expenditures</b>					
Salaries	150,969	170,000	170,000	149,000	180,000
Benefits	38,986	39,000	42,000	44,000	52,000
Purchased services	560,917	880,000	1,124,000	776,000	890,000
Supplies and materials	7,439	8,000	31,000	8,000	7,000
Other	15,128	4,000	6,000	22,000	20,000
<b>Total expenditures</b>	<b>773,439</b>	<b>1,101,000</b>	<b>1,373,000</b>	<b>999,000</b>	<b>1,149,000</b>
<b>Excess of revenues over (under) expenditures</b>	<b>110,740</b>	<b>-</b>	<b>(320,000)</b>	<b>45,000</b>	<b>(207,000)</b>
Fund balance, beginning	263,591	523,591	374,331	374,331	419,331
<b>Fund balance, ending</b>					
Committed for contingencies	-	22,000	27,000	20,000	23,000
Unassigned	374,331	501,591	27,331	399,331	189,331
<b>Fund balance, ending</b>	<b>\$ 374,331</b>	<b>\$ 523,591</b>	<b>\$ 54,331</b>	<b>\$ 419,331</b>	<b>\$ 212,331</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. This program serves preschool age children through adults. Included in this category are:

1. Preschool - Funds are generated through tuition and grants. Expenditures are for teacher and paraprofessional salaries, tuition assistance, supplies/materials, furniture/equipment and field trips. This program serves children 3-5 years of age.
2. Before/After School Care (Extended Day) - Funds are generated through tuition. Expenditures are for salaries and supplies/materials. This program serves elementary school age students.

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

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

**Summer School** - Funds are generated through tuition, Student Intervention/At-Risk grants, and Private Industry Partnership (PIP) funding. Expenditures include instructor salaries, clerical support, supplies/materials, tuition assistance and utility/custodial support. This program serves students in both elementary and secondary grades. Included is the Summer Reading Program. Funds are generated through tuition and donations. Expenditures are for salaries and supplies/materials. This program serves elementary school age students in grades K-3 in non-Title I schools. Separate funding for Title I schools are provided through the Title I Grant.



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

	Actual 6/30/09	Adopted Budget 6/30/10	Amended Budget 6/30/10	Projected Actual 6/30/10	Adopted Budget 6/30/11
<b>Revenues</b>					
Investment income	22,729	\$ 20,000	\$ 6,000	5,000	\$ 5,000
Charges for services	3,230,643	3,600,000	3,600,000	2,976,000	3,400,000
<b>Total revenues</b>	<b>3,253,372</b>	<b>3,620,000</b>	<b>3,606,000</b>	<b>2,981,000</b>	<b>3,405,000</b>
<b>Expenditures</b>					
Instruction	3,328,633	3,620,000	4,006,000	3,083,000	3,763,000
Support	60,718			42,000	42,000
<b>Total expenditures</b>	<b>3,389,351</b>	<b>3,620,000</b>	<b>4,006,000</b>	<b>3,125,000</b>	<b>3,805,000</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(135,979)</b>	<b>-</b>	<b>(400,000)</b>	<b>(144,000)</b>	<b>(400,000)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	170,000		-	5,000	-
Transfers out	(33,585)		-	-	-
<b>Net change in fund balance</b>	<b>436</b>	<b>-</b>	<b>(400,000)</b>	<b>(139,000)</b>	<b>(400,000)</b>
Fund balance, beginning	1,882,941	2,011,941	1,883,377	1,883,377	1,744,377
<b>Fund balance, ending</b>					
Committed for contingencies	-	72,000	80,000	63,000	76,000
Unassigned	1,883,377	1,939,941	1,403,377	1,681,377	1,268,377
<b>Fund balance, ending</b>	<b>\$ 1,883,377</b>	<b>\$ 2,011,941</b>	<b>\$ 1,483,377</b>	<b>\$ 1,744,377</b>	<b>\$ 1,344,377</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 6/30/09	Adopted Budget 6/30/10	Amended Budget 6/30/10	Projected Actual 6/30/10	Adopted Budget 6/30/11
<b>Revenues</b>					
Investment income	\$ 91,871	\$ 80,000	\$ 62,000	\$ 11,000	\$ 11,000
Miscellaneous	199,537	200,000	250,000	269,000	269,000
<b>Total revenues</b>	<b>291,408</b>	<b>280,000</b>	<b>312,000</b>	<b>280,000</b>	<b>280,000</b>
<b>Expenditures</b>					
Purchased services	826	-	-	11,000	-
Capital outlay	-	3,431,948	3,458,530	-	3,695,530
<b>Total expenditures</b>	<b>826</b>	<b>3,431,948</b>	<b>3,458,530</b>	<b>11,000</b>	<b>3,695,530</b>
<b>Excess of revenues over (under) expenditures</b>	<b>290,582</b>	<b>(3,151,948)</b>	<b>(3,146,530)</b>	<b>269,000</b>	<b>(3,415,530)</b>
Fund balance, beginning	2,855,948	3,151,948	3,146,530	3,146,530	3,415,530
<b>Fund balance, ending</b>					
Unassigned	3,146,530	-	-	3,415,530	-
<b>Fund balance, ending</b>	<b>\$ 3,146,530</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,415,530</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 remains the directive for the consolidated grants. Briefly, the Act provides more funds in formula driven rather than competitive grants; more emphasis on school assessments and accountability; standards-based (scientifically measurable) education, more reliance on the CSAP for determining AYP (average yearly progress); increased use of technology in the classroom; requirements for teacher and principal certification; school choice; sanctions for schools that do not meet AYP; and increased flexibility for moving funds within programs. The Consolidated Grant is designed to be integrated district-wide with funds of one program supporting the goals of another.

### **Consolidated Grants (Reauthorization scheduled for 2011)**

#### Title I: Basic

This federally funded program is designed to offer intensive supplemental reading, language arts and math instruction to students who are not performing at grade level proficiency. Students are selected for participation based on district assessment and teacher referral. St. Vrain emphasizes K-3 programming. Reforms for 2002-03 provide more accountability for AYP; require certification for teachers and paraprofessionals, and parental school choice for those students whose schools are designated as "on improvement." Early reading programs are heavily emphasized. Provisions include funds for Migrant Children, Neglected and Delinquent Children, Dropout Prevention, and Advanced Placement Fee waivers.

#### Title II: Part A: Preparing, Training and Recruiting High Quality Teachers and Principals

Combines Eisenhower and Class Size reduction grants to provide reform of teacher and principal certification, establishes an alternative certification process, provides funds for professional development to achieve certification in core teaching areas. Paraprofessionals are included in the certification process.

#### Title II: Part D: Technology

Provides a state formula grant to support the integration of educational technology into classrooms to improve teaching and learning.



### Title III: English Language Acquisition, Language Enhancement

Consolidates the Bilingual Education Act with the Emergency Immigrant Education Program. Grants are now formula based, rather than competitive. Reform will focus existing programs on teaching English to limited English proficient children, and holding states accountable for LEP students attaining English. Provides provisions for parental rights, flexibility of teaching methods, standards based testing and accountability.

### Title III: English Language Acquisition, Language Enhancement Set Aside:

Funds are awarded to districts that have experienced significant increase (compared to the average of the two preceding fiscal years) in the number of immigrant children and youth.

### Title III: 15% Set Aside:

A formula based program due to the increase in migrant children enrollment.

### Title IV: Part A: Safe and Drug-Free Schools

Drug-free schools money is designated by Congress to support programs that prevent violence in and around schools and the illegal use of alcohol, tobacco and drugs. Grants made to Local Education Agencies may support school drug and violence prevention, early intervention, rehabilitation referral, and education in elementary through secondary schools.

### Title V: Innovative Programs

Retains the old Title VI programs and expands the list of targeted innovative program areas to 27. Provides funds for charter schools.

## **State Grants**

### Alternatives for Youth (Competitive grant: may continue)

Provides services for expelled students and expulsion prevention programs.

## **Federal Grants**

### IDEA - PL 94-142 - Part B (Entitlement: will continue indefinitely)

Originally, Part B monies were to fund 40% of excess costs that local districts would incur in meeting the individual education plans of all students with disabilities as outlined in the Public Law. At the present time, it accounts for about eight to ten percent. Annually, the number of students identified through a December 1 count determines the amount of money received.

### IDEA - PL 99-457 – Preschool (Entitlement)

Preschool funds were generated to provide local school districts with additional funding to help meet the needs of preschool students (ages 3-5) identified as disabled. The amount of money received is annually determined by the number of students identified in this category through a December 1 count.

American Recovery and Reinvestment Act (Federal Education Stimulus Dollars)

The Act will provide additional funding for Title I and IDEA, both of which are described above. The money must be spent by September 30, 2012. At this time the funding is not expected to continue past that date. Use and reporting requirements are still preliminary.

Carl Perkins - Vocational Education (Federal Program: no expiration noted)

The Carl Perkins Grant provides funds to secondary programs that serve special populations in vocational settings. Integrated academics, technology and the "New Basics" are also to be in place in programs receiving funds.

McKinney - Education of the Homeless (Federal Program: no expiration noted)

Funded under the McKinney Act, this grant provides assistance to homeless children and youth within the District. The purpose of this assistance is to be sure that these children are enrolled in school, regularly attending, and succeeding academically. Some funds provide training for school personnel about the needs and rights of the homeless. These grant funds also support the Education Center at the Inn Between.

School to Work Alliance Program (SWAP) (Federal Program: no expiration noted)

SWAP is a collaborative program between the Colorado Department of Education, Vocational Rehabilitation and the school district that provides a new pattern of services for students with mild/moderate disabilities that leads to competitive employment.

Literacy Center (Federal Program: no expiration noted)

The Colorado Department of Adult Education provides flow-through funds from the Federal Adult Education Act for the operation of four regional Literacy Resource Centers for housing materials and facilitating workshops directed at staff development for federally funded adult education programs. These funds are provided for programs addressing the educational needs (below secondary completion) of learners who are not in a traditional school setting.

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

	<b>Actual 6/30/09</b>	<b>Adopted Budget 6/30/10</b>	<b>Amended Budget 6/30/10</b>	<b>Projected Actual 6/30/10</b>	<b>Adopted Budget 6/30/11</b>
<b>Revenues</b>					
Local grants	24,271	\$ 40,000	\$ 40,000	70,000	\$ 70,000
State grants	550,391	700,000	700,000	523,000	523,000
Federal grants	8,289,764	7,562,000	9,022,000	10,381,000	10,381,000
ARRA - Federal Education Stimulus Funds	-	4,280,000	9,519,000	2,201,000	9,709,000
<b>Total revenues</b>	<b>8,864,426</b>	<b>12,582,000</b>	<b>19,281,000</b>	<b>13,175,000</b>	<b>20,683,000</b>
<b>Expenditures</b>					
Salaries	5,643,413	5,556,000	8,544,000	5,092,000	7,994,000
Benefits	1,191,123	1,278,000	1,740,000	1,215,000	1,907,000
Purchased services	951,184	3,080,000	1,616,000	1,393,000	2,187,000
Supplies and materials	616,990	2,020,000	3,213,000	1,605,000	2,520,000
Capital outlay	109,700	498,000	1,627,000	1,226,000	1,925,000
Other	352,016	150,000	2,541,000	2,644,000	4,151,000
<b>Total expenditures</b>	<b>8,864,426</b>	<b>12,582,000</b>	<b>19,281,000</b>	<b>13,175,000</b>	<b>20,684,000</b>
<b>Excess of revenues over (under) expenditures</b>	-	-	-	-	<b>(1,000)</b>
Fund balance, beginning	-	-	-	-	-
<b>Fund balance, ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,000)</b>

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# **Section I**

## **NUTRITION SERVICES FUND**

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

### **NUTRITION SERVICES FUND**

The Nutrition Services Department plans, organizes, coordinates, evaluates, and is accountable for the Nutrition Services Program within the District. The program operates on a financially self-supporting basis. The 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.

The program purchases food and supplies for preparation and service of meals according to Federal Child Nutrition Program guidelines. The department prepares applicable records and reports to meet state and federal requirements.

Daily food choices are available at all meals. There are nutritious a la carte items available at most schools, varying in type and cost for different grade levels.

Breakfasts and lunches served at school enable children to be ready to learn. School breakfasts are available to students who for a variety of reasons do not eat at home. Studies show that school breakfasts improve learning readiness by reducing visits to the nurses' office, increasing student attention and improving student behavior.

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

	Actual 6/30/09	Adopted Budget 6/30/10	Amended Budget 6/30/10	Projected Actual 6/30/10	Adopted Budget 6/30/11
<b>Revenues</b>					
Investment income	\$ 5,535	\$ 10,000	\$ 10,000	\$ 1,000	\$ 1,000
Charges for services	3,694,543	3,992,000	3,992,000	3,971,000	3,992,000
Miscellaneous	81,536	78,000	78,000	1,000	78,000
State match	112,758	105,000	105,000	158,000	100,000
National school lunch program	3,179,954	3,300,000	3,300,000	3,362,000	3,400,000
<b>Total revenues</b>	<b>7,074,326</b>	<b>7,485,000</b>	<b>7,485,000</b>	<b>7,493,000</b>	<b>7,571,000</b>
<b>Expenditures</b>					
Salaries	2,941,970	2,980,000	2,980,000	2,979,000	2,980,000
Benefits	728,558	810,000	810,000	755,000	843,000
Purchased services	374,982	200,000	200,000	47,000	175,000
Supplies and materials	3,008,164	3,085,000	3,085,000	3,255,000	3,115,000
Capital outlay	44,521	50,000	50,000	46,000	50,000
Other	189,981	100,000	100,000	164,000	100,000
<b>Total expenditures</b>	<b>7,288,176</b>	<b>7,225,000</b>	<b>7,225,000</b>	<b>7,246,000</b>	<b>7,263,000</b>
<b>Net income (loss), budgetary basis</b>	<b>(213,850)</b>	<b>260,000</b>	<b>260,000</b>	<b>247,000</b>	<b>308,000</b>
<b>Reconciliation to USGAAP Basis</b>					
Depreciation	(165,571)	(145,000)	(145,000)	(145,000)	(166,000)
Loss on disposal of equipment	(6,306)	-	-	-	-
Contributions to contributed capital	312,655	-	-	-	-
Commodities received	374,763	400,000	-	-	-
Commodities used	(372,066)	(400,000)	-	-	-
<b>Change in net assets, USGAAP basis</b>	<b>(70,375)</b>	<b>115,000</b>	<b>115,000</b>	<b>102,000</b>	<b>142,000</b>
Fund balance, beginning	1,622,105	1,648,105	1,551,730	1,551,730	1,653,730
<b>Fund balance, ending</b>					
Nonspendable - capital assets	1,075,631	926,902	1,095,000	1,095,000	1,115,000
Unassigned	476,099	836,203	571,730	558,730	680,730
<b>Fund balance, ending</b>	<b>\$ 1,551,730</b>	<b>\$ 1,763,105</b>	<b>\$ 1,666,730</b>	<b>\$ 1,653,730</b>	<b>\$ 1,795,730</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. In accordance with the provisions of the current Board policy, the District has allocated \$312 per student for the Capital Reserve Fund and the Risk Management Fund. This provides funding of \$4,909,000 to the Capital Reserve Fund and \$2,305,000 to the Risk Management Fund for the year ending June 30, 2011.

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

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

Since July 1, 2002, the District has been a member of the Colorado School Districts Self Insurance Pool for property and liability insurance. The District has insurance deductibles of \$50,000 (property), \$150,000 (general liability), and \$25,000 (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, 2010.

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

	Actual 6/30/09	Adopted Budget 6/30/10	Amended Budget 6/30/10	Projected Actual 6/30/10	Adopted Budget 6/30/11
<b>Revenues</b>					
Investment income	174,177	100,000	56,000	140,000	30,000
State equalization	2,366,000	1,688,000	1,688,000	1,688,000	2,305,000
Miscellaneous	97,637	700,000	700,000	752,000	5,000
<b>Total revenues</b>	<b>2,637,814</b>	<b>2,488,000</b>	<b>2,444,000</b>	<b>2,580,000</b>	<b>2,340,000</b>
<b>Expenditures</b>					
Salaries	174,751	223,000	223,000	198,000	293,000
Benefits	36,233	49,000	49,000	43,000	69,000
Purchased services	769,336	1,145,000	1,145,000	930,000	901,000
Claims paid	264,017	980,000	980,000	576,000	990,000
Supplies and materials	10,827	86,000	86,000	36,000	17,000
Capital outlay	-	-	-	11,000	2,000
Other	4,955	5,000	5,000	13,000	68,000
<b>Total expenditures</b>	<b>1,260,119</b>	<b>2,488,000</b>	<b>2,488,000</b>	<b>1,807,000</b>	<b>2,340,000</b>
<b>Excess of revenues over (under) expenditures</b>	<b>1,377,695</b>	<b>-</b>	<b>(44,000)</b>	<b>773,000</b>	<b>-</b>
Fund balance, beginning	4,450,725	5,365,725	5,828,420	5,828,420	6,601,420
<b>Fund balance, ending</b>					
Restricted for TABOR	1,191,252	440,000	1,717,190	311,962	1,147,944
Committed for contingencies	-	51,000	47,000	37,000	47,000
Unassigned	4,637,168	4,874,725	4,020,230	6,252,458	5,406,476
<b>Fund balance, ending</b>	<b>\$ 5,828,420</b>	<b>\$ 5,365,725</b>	<b>\$ 5,784,420</b>	<b>\$ 6,601,420</b>	<b>\$ 6,601,420</b>

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# **Section K**

## **SPECIAL ACTIVITIES FUND**

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

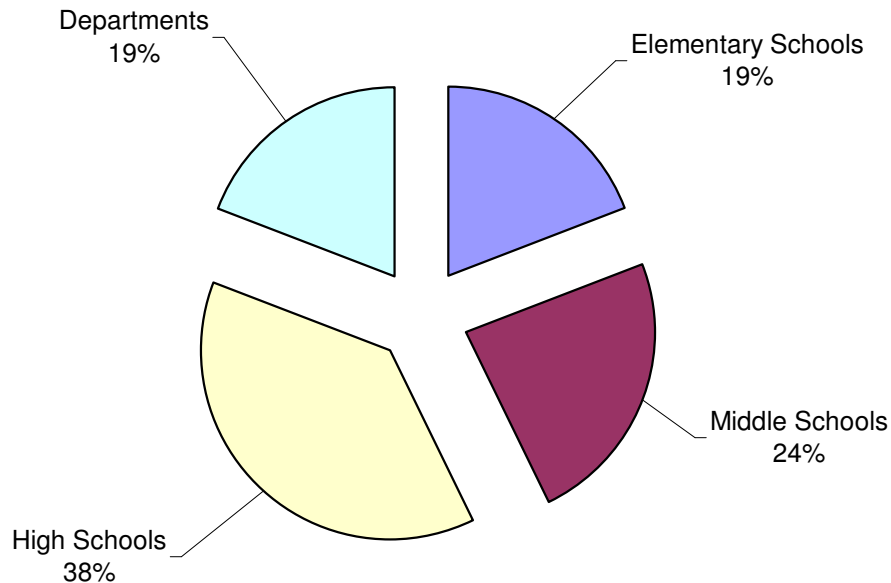
### **SPECIAL ACTIVITIES FUND**

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

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

	Actual 6/30/09	Adopted Budget 6/30/10	Amended Budget 6/30/10	Projected Actual 6/30/10	Adopted Budget 6/30/11
<b>Revenues</b>					
Investment Income	\$ -	\$ -	\$ 3,000	\$ 6,057	\$ 6,000
Athletic activities	1,036,924	1,167,000	1,380,000	1,656,838	1,657,000
Pupil activities	1,742,165	1,960,000	2,319,000	2,608,911	2,609,000
PTO/Gift activities	223,514	251,000	298,000	446,709	447,000
<b>Total revenues</b>	<b>3,002,603</b>	<b>3,378,000</b>	<b>4,000,000</b>	<b>4,718,515</b>	<b>4,719,000</b>
<b>Expenditures</b>					
Athletic activities	1,317,928	1,483,000	2,197,000	1,644,162	3,016,000
Pupil activities	1,763,336	1,960,000	3,748,000	2,579,752	4,385,000
PTO/Gift activities	235,746	251,000	817,000	224,866	599,135
<b>Total expenditures</b>	<b>3,317,010</b>	<b>3,694,000</b>	<b>6,762,000</b>	<b>4,448,780</b>	<b>8,000,135</b>
<b>Excess of revenues over expenditures</b>	<b>(314,407)</b>	<b>(316,000)</b>	<b>(2,762,000)</b>	<b>269,735</b>	<b>(3,281,135)</b>
<b>Other financing sources</b>					
Transfer from General Fund	111,091	111,000	228,000	16,650	266,000
Transfer from Student Activities Fund	17,734	-	750,000	943,457	
<b>Total financing other sources</b>	<b>128,825</b>	<b>111,000</b>	<b>978,000</b>	<b>960,107</b>	<b>266,000</b>
<b>Net change in fund balance</b>	<b>(185,582)</b>	<b>(205,000)</b>	<b>(1,784,000)</b>	<b>1,229,842</b>	<b>(3,015,135)</b>
Fund balance, beginning	1,970,875	1,745,875	1,785,293	1,785,293	3,015,135
<b>Fund balance, ending</b>	<b>\$ 1,785,293</b>	<b>\$ 1,540,875</b>	<b>\$ 1,293</b>	<b>\$ 3,015,135</b>	<b>\$ -</b>

**Fund Balance June 30, 2010**



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

Location	6/30/07	6/30/08	6/30/09	Projected 6/30/10
<b>Elementary Schools</b>				
Alpine	\$ 74	\$ 1,140	\$ 2,351	\$ 25,871
Black Rock	-	-	14,290	36,659
Blue Mountain	-	-	15,458	11,702
Burlington	630	1,517	4,257	29,293
Centennial	-	-	2,131	10,016
Central	3,938	9,093	(1,812)	21,007
Columbine	9,995	5,521	8,687	18,571
Eagle Crest	13,657	20,591	25,899	23,071
Erie	9,065	19,814	10,725	27,579
Fall River	6,710	10,153	47,032	37,710
Frederick	100	103	183	7,901
Hygiene	(270)	5,172	(669)	16,620
Indian Peaks	716	2,551	3,309	17,317
Legacy	-	446	4,382	9,504
Loma Linda	-	-	(147)	12,723
Longmont Estates	-	-	(10)	44,320
Lyons	1,628	1,782	4,021	19,454
Mead	-	8,561	10,556	36,147
Mountain View	82	298	581	8,202
Niwot	970	567	(11,027)	30,787
Northridge	-	760	5,719	8,876
Prairie Ridge	916	3,680	4,277	59,967
Rocky Mountain	577	3,128	6,740	25,321
Sanborn	2,772	6,264	6,645	26,531
Spangler	16,640	14,172	17,780	11,287
<b>Elementary School Total</b>	<b>68,200</b>	<b>115,313</b>	<b>181,358</b>	<b>576,436</b>
<b>Middle Schools</b>				
Altona	21,391	33,935	32,708	70,756
Coal Ridge	16,187	52,505	77,523	87,459
Erie	4,737	18,783	17,408	109,401
Heritage	1,135	4,280	5,885	31,593
Longs Peak	7,036	15,369	14,733	54,104
Mead	4,606	8,703	15,938	58,633
Sunset	7,489	28,999	44,999	160,580
Trail Ridge	917	5,349	23,494	60,708
Westview	9,049	14,590	21,117	81,676
<b>Middle School Total</b>	<b>72,547</b>	<b>182,513</b>	<b>253,805</b>	<b>714,910</b>
<b>High Schools</b>				
CDC	32,462	57,589	33,930	100,389
Erie	8,853	30,439	20,010	107,422
Frederick	24,352	68,366	50,936	107,262
Longmont	141,975	231,450	220,334	323,115
Lyons	14,975	39,230	26,882	78,707
Mead	-	-	-	64,685
Niwot	85,997	93,882	81,671	166,020
Olde Columbine	-	4,877	4,430	14,675
Silver Creek	(1,368)	(23,432)	(15,446)	19,210
Skyline	90,372	98,989	25,450	166,333
<b>High School Total</b>	<b>397,618</b>	<b>601,390</b>	<b>448,197</b>	<b>1,147,818</b>
<b>Departments</b>				
Athletics	657,721	582,037	406,732	110,559
Extracurricular	10,722	43,854	40,430	18,762
Other	429,237	445,768	454,771	446,650
<b>Department Total</b>	<b>1,097,680</b>	<b>1,071,659</b>	<b>901,933</b>	<b>575,971</b>
<b>District Total</b>	<b>1,636,045</b>	<b>1,970,875</b>	<b>1,785,293</b>	<b>3,015,135</b>



# **Section L**

## **STUDENT ACTIVITY FUND**

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

### **STUDENT ACTIVITY FUND**

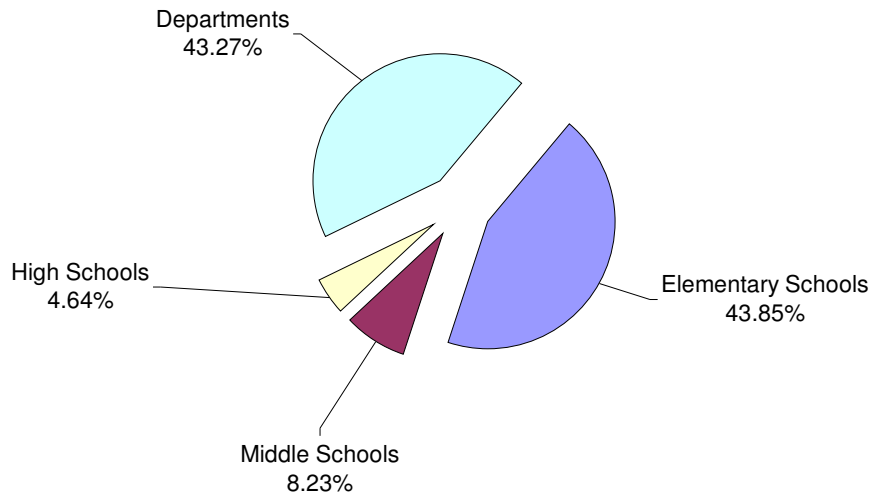
The Student Activity Fund is used to record financial transactions related to school-sponsored pupil interscholastic and intra-scholastic athletic and related events. Accounting is maintained for each District school and departments, and separate activities within each location. Revenues are provided from fundraising events, user and club fees, fund raising, retail grocery store certificates, interest income, and miscellaneous sources. Expenditures support extracurricular activities and athletics.

Extracurricular activities draw a large numbers of students at the high school level. Athletic and activity involvement is considered an integral part of the high school experience, which allows students to engage in common interests with others, develop leadership qualities, and make contributions to their schools and communities. All clubs, sports, and programs are supervised by faculty advisors and coaches, who provide direction and leadership to the participants.

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

	Actual 6/30/09	Adopted Budget 6/30/10	Amended Budget 6/30/10	Projected Actual 6/30/10	Adopted Budget 6/30/11
<b>Revenues</b>					
Elementary Schools	\$ 541,929	\$ 543,000	\$ 542,000	\$ 103,252	\$ 104,000
Middle Schools	601,628	603,000	602,000	24,663	25,000
High Schools	885,411	886,000	885,000	20,358	21,000
Other Revenue	13,916	15,000	14,000	6,888	7,000
<b>Total revenues</b>	<b>2,042,884</b>	<b>2,047,000</b>	<b>2,043,000</b>	<b>155,161</b>	<b>157,000</b>
<b>Expenditures</b>					
Elementary Schools	497,755	543,000	248,809	75,403	168,707
Middle Schools	630,071	603,000	353,390	47,907	37,146
High Schools	1,004,323	886,000	730,202	26,627	27,850
Other Expenditures	11,395	15,000	77,856	6,068	70,856
<b>Total expenditures</b>	<b>2,143,544</b>	<b>2,047,000</b>	<b>1,410,257</b>	<b>156,005</b>	<b>304,559</b>
<b>Change in undistributed monies</b>	<b>\$ (100,660)</b>	<b>-</b>	<b>632,743</b>	<b>\$ (844)</b>	<b>(147,559)</b>
<b>Transfers out</b>					
Transfer to Special Activities Fund	(17,734)	-	(750,000)	(916,957)	-
Undistributed monies, beginning	1,183,754	1,065,754	1,065,360	1,065,360	147,559
<b>Undistributed monies, ending</b>	<b>\$ 1,065,360</b>	<b>\$ 1,065,754</b>	<b>\$ 948,103</b>	<b>\$ 147,559</b>	<b>\$ -</b>

**June 30, 2010 Fund Balance**



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

Location	6/30/06	6/30/07	6/30/08	6/30/09	Projected 6/30/10
<b>Elementary Schools</b>					
Alpine	\$ 2,083	\$ (141)	\$ 3,103	\$ 4,596	\$ -
Black Rock	-	-	-	2,939	-
Blue Mountain	-	-	-	1,336	16,279
Burlington	15,505	12,392	13,598	24,262	-
Centennial	-	-	-	10,800	170
Central	8,267	13,211	13,653	11,092	-
Columbine	7,873	1,738	2,149	3,878	-
Eagle Crest	13,180	(8)	-	3	-
Erie	19,757	13,529	4,196	9,280	-
Fall River	28,726	26,641	24,166	18,698	-
Frederick	22,929	24,900	14,324	13,725	2
Hygiene	29,602	22,226	15,854	13,683	-
Indian Peaks	14,025	11,309	13,186	13,283	169
Legacy	3,151	3,944	3,427	3,977	-
Loma Linda	25,959	19,238	20,827	21,998	13,192
Longmont Estates	41,225	38,428	45,563	46,491	-
Lyons	15,674	8,544	10,493	12,203	-
Mead	11,071	15,441	21,154	24,254	-
Mountain View	8,743	(1,064)	4,237	6,016	-
Niwot	21,047	19,032	19,855	37,921	337
Northridge	12,487	17,883	18,135	12,335	17,203
Prairie Ridge	23,796	31,726	37,512	45,264	2,290
Rocky Mountain	19,571	18,079	14,279	12,563	-
Sanborn	21,091	23,189	15,823	11,384	1,077
Spangler	25,614	8,720	6,600	3,705	13,988
<b>Elementary School Total</b>	<b>391,376</b>	<b>328,957</b>	<b>322,134</b>	<b>365,686</b>	<b>64,707</b>
<b>Middle Schools</b>					
Altona	11,492	9,668	14,416	6,862	7,493
Coal Ridge	32,918	37,788	6,550	8,471	-
Erie	35,067	53,336	36,420	30,710	-
Heritage	68,070	57,539	48,081	33,787	-
Longs Peak	57,741	45,673	38,116	38,891	-
Mead	30,566	33,959	27,100	23,810	-
Sunset	97,751	96,388	74,264	90,494	907
Trail Ridge	12,960	25,837	24,480	18,921	2,747
Westview	36,908	29,476	30,667	25,132	999
<b>Middle School Total</b>	<b>383,473</b>	<b>389,664</b>	<b>300,094</b>	<b>277,078</b>	<b>12,146</b>
<b>High Schools</b>					
CDC	95,414	65,571	48,681	49,837	-
Erie	62,130	74,402	68,664	66,146	2,260
Frederick	86,301	45,802	54,693	36,977	-
Longmont	248,205	143,283	79,774	73,429	-
Lyons	13,161	41,179	12,200	4,812	-
Mead	-	-	-	-	4,182
Niwot	216,642	126,433	109,976	92,594	408
Olde Columbine	13,746	12,740	9,634	10,372	-
Silver Creek	55,571	52,960	38,413	(26,230)	-
Skyline	177,603	72,533	74,672	50,260	-
<b>High School Total</b>	<b>968,773</b>	<b>634,903</b>	<b>496,707</b>	<b>358,197</b>	<b>6,850</b>
<b>Departments</b>					
Athletics	615,363	18,537	-	186	26
Extracurricular	49,165	7,845	12,219	12,279	9,408
Other	156,429	123,907	52,214	51,934	54,422
<b>Department Total</b>	<b>820,957</b>	<b>150,289</b>	<b>64,433</b>	<b>64,399</b>	<b>63,856</b>
<b>District Total</b>	<b>\$ 2,564,579</b>	<b>\$ 1,503,813</b>	<b>\$ 1,183,368</b>	<b>\$ 1,065,360</b>	<b>\$ 147,559</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 6/30/09	Adopted Budget 6/30/10	Amended Budget 6/30/10	Projected Actual 6/30/10	Adopted Budget 6/30/11
<b>Additions</b>					
Investment income	\$ 1,806	\$ 1,000	\$ 500	\$ 400	\$ -
Contributions	63,029	60,000	60,000	50,000	60,000
<b>Total additions</b>	<b>64,835</b>	<b>61,000</b>	<b>60,500</b>	<b>50,400</b>	<b>60,000</b>
<b>Deductions</b>					
Scholarships	60,128	90,000	90,000	69,000	69,000
<b>Total deductions</b>	<b>60,128</b>	<b>90,000</b>	<b>90,000</b>	<b>69,000</b>	<b>69,000</b>
<b>Change in undistributed monies</b>	<b>4,707</b>	<b>(29,000)</b>	<b>(29,500)</b>	<b>(18,600)</b>	<b>(9,000)</b>
Undistributed monies, beginning	213,750	198,750	218,457	218,457	199,857
<b>Undistributed monies, ending</b>	<b>\$ 218,457</b>	<b>\$ 169,750</b>	<b>\$ 188,957</b>	<b>\$ 199,857</b>	<b>\$ 190,857</b>

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# **Section N**

## **VANCE BRAND CIVIC AUDITORIUM FUND**

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

### **VANCE BRAND CIVIC AUDITORIUM FUND**

The Vance Brand Civic Auditorium is a joint effort between the St. Vrain Valley School District and the City of Longmont. This fund accounts for the general operating revenues, operating expenses, and capital improvements of the auditorium. The General Fund provides support for this fund. Total support from the General Fund for FY11 is \$79,000.

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**VANCE BRAND CIVIC AUDITORIUM FUND**

	Actual 6/30/09	Adopted Budget 6/30/10	Amended Budget 6/30/10	Projected Actual 6/30/10	Adopted Budget 6/30/11
<b>Revenues</b>					
Investment income	\$ 1,294	\$ 1,500	\$ 1,500	\$ 200	\$ 200
Charges for services	101,610	92,300	100,000	71,000	71,000
Contributions	42,000	42,000	42,000	42,000	42,000
<b>Total revenues</b>	<b>144,904</b>	<b>135,800</b>	<b>143,500</b>	<b>113,200</b>	<b>113,200</b>
<b>Expenditures</b>					
Salaries	144,337	135,660	135,660	139,000	139,000
Benefits	29,928	34,427	34,427	32,000	33,000
Purchased services	3,946	31,250	31,250	2,000	2,000
Supplies and materials	23,077	10,500	10,500	20,000	20,000
Capital outlay	25,963	40,000	40,000	4,000	4,000
<b>Total expenditures</b>	<b>227,251</b>	<b>251,837</b>	<b>251,837</b>	<b>197,000</b>	<b>198,000</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(82,347)</b>	<b>(116,037)</b>	<b>(108,337)</b>	<b>(83,800)</b>	<b>(84,800)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	79,000	79,000	79,000	79,000	79,000
<b>Net change in fund balance</b>	<b>(3,347)</b>	<b>(37,037)</b>	<b>(29,337)</b>	<b>(4,800)</b>	<b>(5,800)</b>
Fund balance, beginning	159,102	119,309	155,755	155,755	150,955
<b>Fund balance, ending</b>					
Unassigned	155,755	82,272	126,418	150,955	145,155
<b>Fund balance, ending</b>	<b>\$ 155,755</b>	<b>\$ 82,272</b>	<b>\$ 126,418</b>	<b>\$ 150,955</b>	<b>\$ 145,155</b>

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# **Section O**

## **SUMMARY BUDGET REPORTS**

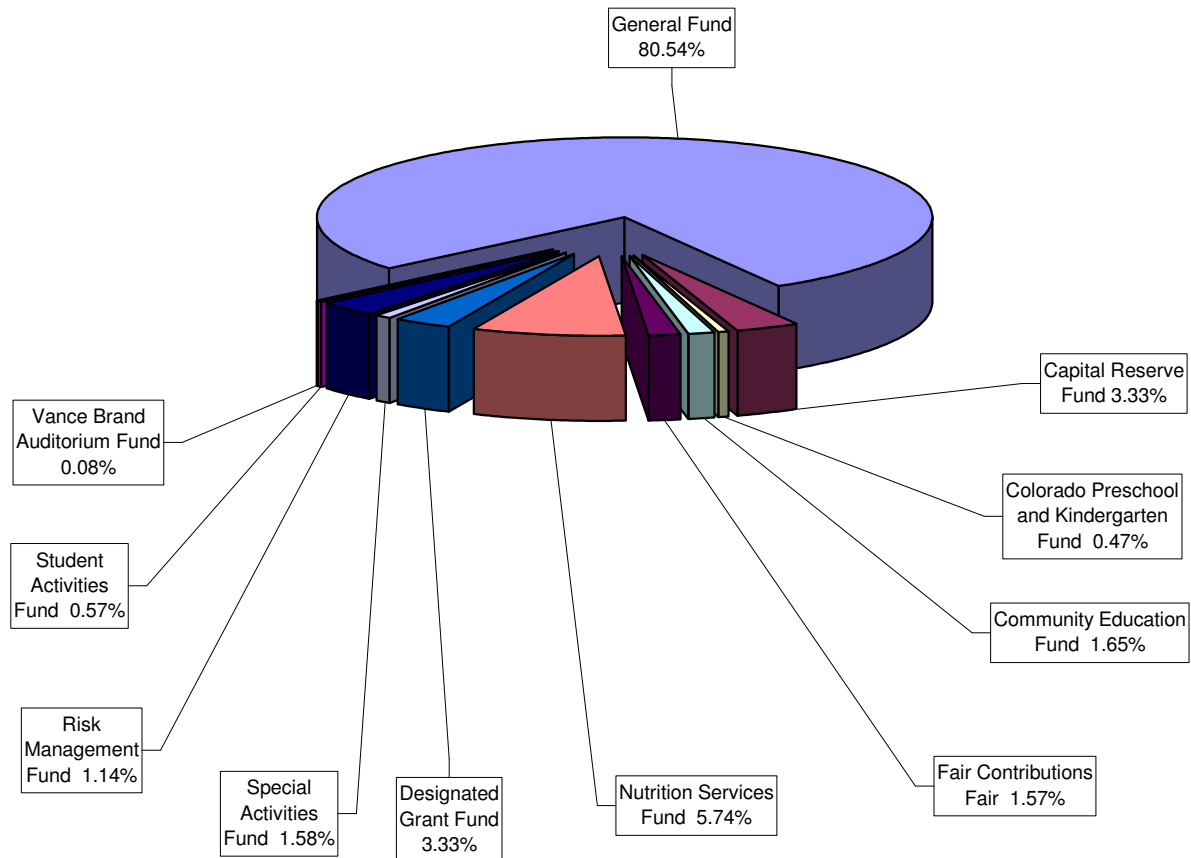
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**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
CONSOLIDATED ADOPTED BUDGET SUMMARY  
FISCAL YEAR ENDING JUNE 30, 2011**

	Net Operating Funds Total	Net Other Funds Total	District Total
Beginning Fund Balance	\$ 46,876,893	\$ 204,382,864	\$ 251,259,757
Revenue	240,886,200	34,350,000	275,236,200
Designated and Reserved Fund Balance	5,479,055	-	5,479,055
<b>Total Funds Available</b>	<b>\$ 293,242,148</b>	<b>\$ 238,732,864</b>	<b>\$ 531,975,012</b>

Expenditures	\$ 250,654,148	\$ 36,380,133	\$ 287,034,281
Prior Year Obligations	5,479,055	-	5,479,055
Reconciliation to USGAAP	166,000	-	166,000
Invested in capital assets	-	109,131,000	109,131,000
TABOR Reserves	5,796,218	-	5,796,218
Other Appropriated Reserves	4,050,000	-	4,050,000
<b>Total Appropriations</b>	<b>266,145,421</b>	<b>145,511,133</b>	<b>411,656,554</b>
Non-appropriated Fund Balance	27,096,727	93,221,731	120,318,458
<b>Total Appropriations and Non-appropriated Fund Balance</b>	<b>\$ 293,242,148</b>	<b>\$ 238,732,864</b>	<b>\$ 531,975,012</b>

**Consolidated Operating Funds  
Revenues & Expenditures**



**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**CONSOLIDATED ADOPTED BUDGET SUMMARY**  
**FISCAL YEAR ENDING JUNE 30, 2011**

	General Fund	Capital Reserve Fund	Colorado Preschool Program Fund	Community Education Fund	Fair Contributions Fund
<b>Revenues</b>					
<b>State Formula</b>					
Local Property Tax	\$ 60,613,000	\$ -	\$ -	\$ -	\$ -
State Equalization	99,498,000	4,909,000	940,000		
Specific Ownership Tax	3,332,000				
Stabilization Funds	-				
Fiscal Emergency Reserve	-				
<b>Local Sources</b>					
Other Specific Ownership Tax	2,838,000				
Mill Levy Override	17,454,000				
Investment Income	277,000	20,000	2,000	5,000	11,000
Charges for Services	4,106,000			3,400,000	
Other	1,522,000	-			269,000
<b>State Sources</b>					
Special Education	3,309,000				
Vocational Education	900,000				
Transportation	1,154,000				
Other	489,000				
<b>Federal Sources</b>					
Special Education					
Other	255,000				
<b>Total Revenues</b>	<b>195,747,000</b>	<b>4,929,000</b>	<b>942,000</b>	<b>3,405,000</b>	<b>280,000</b>
Designated and Reserved Fund	5,479,055		-	-	-
<b>Total Funds Available</b>	<b>201,226,055</b>	<b>4,929,000</b>	<b>942,000</b>	<b>3,405,000</b>	<b>280,000</b>
Direct Instruction	110,706,925		890,000	3,763,000	
Instructional Support Services	17,948,541		259,000	42,000	
School Management	13,911,816				
<b>Instruction Services Subtotal</b>	<b>142,567,282</b>	<b>-</b>	<b>1,149,000</b>	<b>3,805,000</b>	<b>-</b>
<b>District Wide Support Services</b>					
General Administration	1,795,932				
Fiscal Services	2,109,789				
Operations/Maintenance/Custodial	17,846,698				
Pupil Transportation	6,099,018				
Central Services	6,270,525				
Nutrition Services					
Capital Outlay		8,378,000			3,695,530
Other Support Services					-
<b>District Wide Support Services Subtotal</b>	<b>34,121,962</b>	<b>8,378,000</b>	<b>-</b>	<b>-</b>	<b>3,695,530</b>
Community Services	382,024				
Other Operating Expenditures					
Charter Schools	17,766,656				
<b>District Wide Subtotal</b>	<b>18,148,680</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Budgeted Expenditures</b>	<b>194,837,924</b>	<b>8,378,000</b>	<b>1,149,000</b>	<b>3,805,000</b>	<b>3,695,530</b>
Transfers To (From) Other Funds	345,000			-	
<b>Total Expenditures and Transfers</b>	<b>195,182,924</b>	<b>8,378,000</b>	<b>1,149,000</b>	<b>3,805,000</b>	<b>3,695,530</b>
Prior Year Obligations	5,479,055				
<b>Total Expenditures, Transfers and Prior Year Obligations</b>	<b>200,661,979</b>	<b>8,378,000</b>	<b>1,149,000</b>	<b>3,805,000</b>	<b>3,695,530</b>
<b>Net Change in Fund Balance</b>	<b>564,076</b>	<b>(3,449,000)</b>	<b>(207,000)</b>	<b>(400,000)</b>	<b>(3,415,530)</b>
Beginning Fund Balance	25,588,198	4,140,658	419,331	1,744,377	3,415,530
Reconciliation to USGAAP Basis of Accounting	-	-	-	-	-
<b>Ending Fund Balance (Deficit)</b>	<b>26,152,274</b>	<b>691,658</b>	<b>212,331</b>	<b>1,344,377</b>	<b>-</b>
Assigned - for Subsequent Year Expenditures					
Expenditures	17,600,000	691,000	-	-	-
Nonspendable - capital assets	-	-	-	-	-
Restricted for TABOR	4,648,274	-	-	-	-
Committed for Contingencies	3,904,000	-	23,000	76,000	-
<b>Unassigned Fund Balance</b>	<b>\$ -</b>	<b>\$ 658</b>	<b>\$ 189,331</b>	<b>\$ 1,268,377</b>	<b>\$ -</b>
Estimated Funded Pupil Count	25,259.5	25,407.0	147.5		25,407.0
Budgeted Expenditures per Funded Pupil	\$ 7,713	\$ 330	\$ 7,790		\$ 145



Designated Grant Fund	Nutrition Services Fund	Risk Management Fund	Special Activities Fund	Student Activity Fund	Vance Brand Auditorium Fund	Net Operating Funds Total
\$ -	\$ -	\$ - 2,305,000	\$ -	\$ -	\$ -	\$ 60,613,000 107,652,000 3,332,000
						2,838,000 17,454,000 352,200 11,569,000 6,856,000
70,000	1,000 3,992,000 78,000	30,000 5,000	6,000 4,713,000	157,000	200 71,000 42,000	
523,000	100,000					3,309,000 900,000 1,154,000 1,112,000
3,300,000 16,790,000	3,400,000					3,300,000 20,445,000
<b>20,683,000</b>	<b>7,571,000</b>	<b>2,340,000</b>	<b>4,719,000</b>	<b>157,000</b>	<b>113,200</b>	<b>240,886,200</b>
-	-	-	-	-	-	5,479,055
<b>20,683,000</b>	<b>7,571,000</b>	<b>2,340,000</b>	<b>4,719,000</b>	<b>157,000</b>	<b>113,200</b>	<b>246,365,255</b>
8,687,000 11,996,000						124,046,925 30,245,541 13,911,816
<b>20,683,000</b>	-	-	-	-	-	<b>168,204,282</b>
						1,795,932 2,109,789 17,846,698 6,099,018 8,808,525 7,263,000 12,073,530 304,559
-	7,263,000	2,340,000			198,000	
-	7,263,000	2,340,000	-	304,559	198,000	56,301,051
			8,000,135			382,024 8,000,135 17,766,656
-	-	-	8,000,135	-	-	26,148,815
<b>20,683,000</b>	<b>7,263,000</b>	<b>2,340,000</b>	<b>8,000,135</b>	<b>304,559</b>	<b>198,000</b>	<b>250,654,148</b>
			(266,000)	-	(79,000)	-
<b>20,683,000</b>	<b>7,263,000</b>	<b>2,340,000</b>	<b>7,734,135</b>	<b>304,559</b>	<b>119,000</b>	<b>250,654,148</b>
						5,479,055
<b>20,683,000</b>	<b>7,263,000</b>	<b>2,340,000</b>	<b>7,734,135</b>	<b>304,559</b>	<b>119,000</b>	<b>256,133,203</b>
-	308,000	-	(3,015,135)	(147,559)	(5,800)	(9,767,948)
-	1,653,730	6,601,420	3,015,135	147,559	150,955	46,876,893
-	(166,000)	-	-	-	-	(166,000)
-	1,795,730	6,601,420	-	-	145,155	36,942,945
-	-	-	-	-	-	18,291,000
-	1,115,000	-	-	-	-	1,115,000
-	-	1,147,944	-	-	-	5,796,218
-	-	47,000	-	-	-	4,050,000
<b>\$ -</b>	<b>\$ 680,730</b>	<b>\$ 5,406,476</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 145,155</b>	<b>\$ 7,690,727</b>
25,407.0	25,407.0	25,407.0	25,407.0	25,407.0	25,407.0	
<b>\$ 814</b>	<b>\$ 286</b>	<b>\$ 92</b>	<b>\$ 315</b>	<b>\$ 12</b>	<b>\$ 8</b>	

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**CONSOLIDATED ADOPTED BUDGET SUMMARY**  
**BUDGETED REVENUES AND EXPENDITURES**  
**FISCAL YEAR ENDING JUNE 30, 2011**

Description	Bond Redemption Fund	Building Fund	Student Scholarship Fund	Net Total Other Funds
<b>Revenues</b>				
Local Sources				
Property Tax	\$ 33,000,000	\$ -	\$ -	\$ 33,000,000
Investment Income	90,000	1,200,000	-	1,290,000
Fund Raising and Contributions			60,000	60,000
Proceeds From Borrowing		-		-
<b>Total Revenues</b>	<b>33,090,000</b>	<b>1,200,000</b>	<b>60,000</b>	<b>34,350,000</b>
<b>Expenditures:</b>				
Debt Services	36,311,133			36,311,133
Capital Construction		109,131,000		109,131,000
Student Scholarships			69,000	69,000
<b>Total Budgeted Expenditures</b>	<b>36,311,133</b>	<b>109,131,000</b>	<b>69,000</b>	<b>145,511,133</b>
<b>Net Change in Fund Balances</b>	<b>(3,221,133)</b>	<b>(107,931,000)</b>	<b>(9,000)</b>	<b>(111,161,133)</b>
Beginning Fund Balances	32,708,942	171,474,065	199,857	204,382,864
<b>Ending Fund Balances</b>	<b>\$ 29,487,809</b>	<b>\$ 63,543,065</b>	<b>\$ 190,857</b>	<b>\$ 93,221,731</b>

Estimated Funded Pupil Count	25,407.0	25,407.0	
Budgeted Expenditures per Funded Pupil	\$ 1,429	\$ 4,295	

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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, 2011**

Description	Fund #	10	18	19	21	22
	Fund Name	General Fund	Risk Management	Colorado Preschool Program	Capital Reserve	Designated Grants
BEGINNING FUND BALANCE (Includes ALL Reserves)	Object/ Source	25,588,198	6,601,420	419,331	4,140,658	-
<b>REVENUES</b>						
Local Sources	1000 - 1999	90,142,000	35,000	2,000	20,000	70,000
Intermediate Sources	2000 - 2999	-				
State Sources	3000 - 3999	113,504,000				523,000
Federal Sources	4000 - 4999	255,000				20,090,000
<b>TOTAL REVENUES</b>		<b>203,901,000</b>	<b>35,000</b>	<b>2,000</b>	<b>20,000</b>	<b>20,683,000</b>
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUES</b>		<b>229,489,198</b>	<b>6,636,420</b>	<b>421,331</b>	<b>4,160,658</b>	<b>20,683,000</b>
TOTAL ALLOCATIONS (TO)/FROM OTHER FUNDS	5600,5700, 5800	(8,154,000)	2,305,000	940,000	4,909,000	
TRANSFERS (TO)/FROM OTHER FUNDS	5200 - 5300	(345,000)				
TRANSFERS TO CHARTER SCHOOLS	5200, 5700	(17,766,656)				
<b>AVAILABLE BEGINNING FUND BALANCE &amp; REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)</b>		<b>203,223,542</b>	<b>8,941,420</b>	<b>1,361,331</b>	<b>9,069,658</b>	<b>20,683,000</b>
<b>EXPENDITURES</b>						
Instruction - Program 0010 to 2099						
Salaries	0100	81,474,062				4,725,440
Employee Benefits	0200	20,118,166				1,117,518
Purchased Services	0300,0400, 0500	2,394,403		890,000		706,497
Supplies and Materials	0600	6,073,178				2,158,879
Property	0700	163,291				1,125,795
Other	0800, 0900	483,825				52,467
<b>Total Instruction</b>		<b>110,706,925</b>	<b>-</b>	<b>890,000</b>	<b>-</b>	<b>9,886,595</b>
Supporting Services						
Students - Program 2100						
Salaries	0100	7,570,866				1,147,607
Employee Benefits	0200	1,808,026				306,062
Purchased Services	0300,0400, 0500	266,793				284,169
Supplies and Materials	0600	67,568				14,131
Property	0700	0				-
Other	0800, 0900	26,870				1,640
<b>Total Students</b>		<b>9,740,123</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,753,608</b>
Instructional Staff - Program 2200						
Salaries	0100	4,817,322		180,000		2,379,989
Employee Benefits	0200	941,023		52,000		528,937
Purchased Services	0300,0400, 0500	1,425,956				2,124,200
Supplies and Materials	0600	907,886		7,000		2,201,271
Property	0700	83,156		-		84,788
Other	0800, 0900	33,075		20,000		184,691
<b>Total Instructional Staff</b>		<b>8,208,418</b>	<b>-</b>	<b>259,000</b>	<b>-</b>	<b>7,503,877</b>
General Administration - Program 2300						
Salaries	0100	1,032,011				
Employee Benefits	0200	156,383				
Purchased Services	0300,0400, 0500	547,188				
Supplies and Materials	0600	26,250				
Property	0700	250				
Other	0800, 0900	33,850				
<b>Total General Administration</b>		<b>1,795,932</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
School Administration - Program 2400						
Salaries	0100	10,727,279				224,498
Employee Benefits	0200	2,726,318				54,934
Purchased Services	0300,0400, 0500	91,073				42,390
Supplies and Materials	0600	316,740				139,738
Property	0700	5,415				665,742
Other	0800, 0900	44,991				3,279
<b>Total School Administration</b>		<b>13,911,816</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,130,581</b>

23	26	27	29	31	41	51	72	74	
Pupil Activity	Vance Brand Civic Auditorium	Community Education	Fair Contributions	Bond Redemption	Building Fund	Nutrition Services	Student Scholarship	Pupil Activity	TOTAL
3,015,135	150,955	1,744,377	3,415,530	32,708,942	171,474,065	1,653,730	199,857	147,559	251,259,757
4,719,000	113,200	3,405,000	280,000	33,090,000	1,200,000	4,071,000	60,000	157,000	137,364,200
						100,000			114,127,000
						3,400,000			23,745,000
<b>4,719,000</b>	<b>113,200</b>	<b>3,405,000</b>	<b>280,000</b>	<b>33,090,000</b>	<b>1,200,000</b>	<b>7,571,000</b>	<b>60,000</b>	<b>157,000</b>	<b>275,236,200</b>
<b>7,734,135</b>	<b>264,155</b>	<b>5,149,377</b>	<b>3,695,530</b>	<b>65,798,942</b>	<b>172,674,065</b>	<b>9,224,730</b>	<b>259,857</b>	<b>304,559</b>	<b>526,495,957</b>
266,000	79,000								-
									-
									(17,766,656)
<b>8,000,135</b>	<b>343,155</b>	<b>5,149,377</b>	<b>3,695,530</b>	<b>65,798,942</b>	<b>172,674,065</b>	<b>9,224,730</b>	<b>259,857</b>	<b>304,559</b>	<b>508,729,301</b>
8,000,135		2,337,765					69,000		88,537,267
		508,347							21,744,030
		323,613							4,383,513
		401,881						304,559	16,938,631
		73,594							1,362,680
		159,800							696,092
<b>8,000,135</b>	<b>-</b>	<b>3,805,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,000</b>	<b>304,559</b>	<b>133,662,214</b>
									8,718,473
									2,114,088
									550,962
									81,699
									-
									28,510
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,493,731</b>
									7,377,311
									1,521,960
									3,550,156
									3,116,157
									167,944
									237,766
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,971,295</b>
									1,032,011
									156,383
									547,188
									26,250
									250
									33,850
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,795,932</b>
									10,951,777
									2,781,252
									133,463
									456,478
									671,157
									48,270
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,042,397</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**CONSOLIDATED ADOPTED BUDGET SUMMARY**  
**EXPENDITURES BY PROGRAM AND OBJECT**  
**FISCAL YEAR ENDING JUNE 30, 2011**

Description	Fund #	10	18	19	21	22
	Fund Name	General Fund	Risk Management	Colorado Preschool Program	Capital Reserve	Designated Grants
<b>Business Services - Program 2500</b>						
Salaries	0100	1,537,615				
Employee Benefits	0200	364,124				
Purchased Services	0300,0400, 0500	71,050				
Supplies and Materials	0600	50,000				
Property	0700	21,000				
Other	0800, 0900	66,000				
<b>Total Business Services</b>		<b>2,109,789</b>	-	-	-	-
<b>Operations and Maintenance - Program 2600</b>						
Salaries	0100	8,760,432				-
Employee Benefits	0200	2,379,867				-
Purchased Services	0300,0400, 0500	1,511,919				1,570
Supplies and Materials	0600	5,051,361				20,411
Property	0700	68,938				7,851
Other	0800, 0900	74,180				21,315
<b>Total Operations and Maintenance</b>		<b>17,846,697</b>	-	-	-	<b>51,147</b>
<b>Student Transportation - Program 2700</b>						
Salaries	0100	3,585,998				-
Employee Benefits	0200	1,116,520				-
Purchased Services	0300,0400, 0500	134,500				-
Supplies and Materials	0600	1,229,000				9,421
Property	0700	7,000				118,962
Other	0800, 0900	26,000				3,279
<b>Total Student Transportation</b>		<b>6,099,018</b>	-	-	-	<b>131,662</b>
<b>Central Support - Program 2800</b>						
Salaries	0100	1,311,008	293,000			18,839
Employee Benefits	0200	386,792	69,000			3,139
Purchased Services	0300,0400, 0500	2,864,325	1,891,000			26,690
Supplies and Materials	0600	788,850	17,000			58,093
Property	0700	888,000	2,000			-
Other	0800, 0900	31,550	68,000			-
<b>Total Central Support</b>		<b>6,270,525</b>	<b>2,340,000</b>	-	-	<b>106,761</b>
<b>Enterprise Operatings - Program 3200</b>						
Salaries	0100					
Employee Benefits	0200					
Purchased Services	0300,0400, 0500					
Supplies and Materials	0600					
Property	0700					
Other	0800, 0900					
<b>Total Enterprise Operations</b>		-	-	-	-	-
<b>Education for Adults - Program 3400</b>						
Salaries	0100	179,914				
Employee Benefits	0200	53,932				
Purchased Services	0300,0400, 0500	96,025				
Supplies and Materials	0600	48,904				
Property	0700	0				
Other	0800, 0900	3,250				
<b>Total Education for Adults Services</b>		<b>382,025</b>	-	-	-	-
<b>Total Supporting Services</b>		<b>66,364,343</b>	<b>2,340,000</b>	<b>259,000</b>	-	<b>10,677,636</b>

23	26	27	29	31	41	51	72	74	
Pupil Activity	Vance Brand Civic Auditorium	Community Education	Fair Contributions	Bond Redemption	Building Fund	Nutrition Services	Student Scholarship	Pupil Activity	TOTAL
									1,537,615
									364,124
									71,050
									50,000
									21,000
									66,000
-	-	-	-	-	-	-	-	-	<b>2,109,789</b>
									8,760,432
									2,379,867
									1,513,489
									5,071,772
									76,789
									95,495
-	-	-	-	-	-	-	-	-	<b>17,897,844</b>
									3,585,998
									1,116,520
									134,500
									1,238,421
									125,962
									29,279
-	-	-	-	-	-	-	-	-	<b>6,230,680</b>
									1,622,847
									458,931
									4,782,015
									863,943
									890,000
									99,550
-	-	-	-	-	-	-	-	-	<b>8,717,286</b>
	139,000					2,980,000			3,119,000
	33,000					843,000			876,000
	2,000					175,000			177,000
	20,000					3,115,000			3,135,000
	4,000					50,000			54,000
	-					100,000			100,000
-	<b>198,000</b>	-	-	-	-	<b>7,263,000</b>	-	-	<b>7,461,000</b>
									179,914
									53,932
									96,025
									48,904
									-
									3,250
-	-	-	-	-	-	-	-	-	<b>382,025</b>
-	<b>198,000</b>	-	-	-	-	<b>7,263,000</b>	-	-	<b>87,101,979</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**CONSOLIDATED ADOPTED BUDGET SUMMARY**  
**EXPENDITURES BY PROGRAM AND OBJECT**  
**FISCAL YEAR ENDING JUNE 30, 2011**

Description	Fund #	10	18	19	21	22
	Fund Name	General Fund	Risk Management	Colorado Preschool Program	Capital Reserve	Designated Grants
Property - Program 4000						
Salaries	0100					
Employee Benefits	0200					
Purchased Services	0300,0400,0500					
Supplies and Materials	0600					
Property	0700				8,378,000	
Other	0800,0900					
<b>Total Property</b>		-	-	-	<b>8,378,000</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>177,071,268</b>	<b>2,340,000</b>	<b>1,149,000</b>	<b>8,378,000</b>	<b>20,564,231</b>
RESERVES						
District Emergency Reserve - Program 9315	0840	3,904,000	47,000	23,000		
Reserve for TABOR 3% - Program 9310	0840	4,648,274	1,147,944			
Res. for TABOR - Multi-Year Obligations Program 9320	0840					
<b>TOTAL RESERVES</b>		<b>8,552,274</b>	<b>1,194,944</b>	<b>23,000</b>	-	-
<b>TOTAL EXPENDITURES &amp; RESERVES</b>		<b>185,623,542</b>	<b>3,534,944</b>	<b>1,172,000</b>	<b>8,378,000</b>	<b>20,564,231</b>
NON-APPROPRIATED RESERVE - Program 9200		17,600,000	5,406,476	189,331	691,658	-
<b>TOTAL AVAILABLE BEGINNING FUND BALANCE &amp; REVENUES LESS TOTAL EXPENDITURES &amp; RESERVES LESS NON-APPROPRIATED RESERVES</b>		-	-	-	-	<b>118,769</b>



23	26	27	29	31	41	51	72	74	
Pupil Activity	Vance Brand Civic Auditorium	Community Education	Fair Contributions	Bond Redemption	Building Fund	Nutrition Services	Student Scholarship	Pupil Activity	TOTAL
					500,000				500,000
					115,000				115,000
			-		5,000,000				5,000,000
					3,000,000				3,000,000
			3,695,530		100,000,000				112,073,530
					516,000				516,000
-	-	-	3,695,530	-	109,131,000	-	-	-	121,204,530
									-
									-
				7,050					7,050
									-
						166,000			166,000
				36,304,083					36,304,083
-	-	-	-	36,311,133	-	166,000	-	-	36,477,133
8,000,135	198,000	3,805,000	3,695,530	36,311,133	109,131,000	7,429,000	69,000	304,559	378,445,856
		76,000							4,050,000
									5,796,218
									-
-	-	76,000	-	-	-	-	-	-	9,846,218
8,000,135	198,000	3,881,000	3,695,530	36,311,133	109,131,000	7,429,000	69,000	304,559	388,292,074
-	145,155	1,268,377	-	29,487,809	63,543,065	1,795,730	190,857	-	120,318,458
-	-	-	-	-	-	-	-	-	118,769

