



Student Achievement ♦ Well-Being ♦ Partnerships

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

Boulder, Broomfield, Larimer, and Weld Counties

**SUPERINTENDENT'S
AMENDED BUDGET**

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

May 12, 2010 (Introduction)
May 26, 2010 (Public Hearing)
June 9, 2010 (Adoption)
January 26, 2011 (Amended)

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

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ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

SUPERINTENDENT'S AMENDED BUDGET FISCAL YEAR ENDING JUNE 30, 2011

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DATE: January 26, 2011

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) were completed in October 2010. Therefore, the accompanying General Fund amended 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, the net change in health and dental insurance premiums, and a 1.3% increase to the base pay effective January 2011; however no experience steps will be provided.

The General Fund budget appropriation for 2010-11 is proposed to be \$213,110,732, which includes planned expenditures of \$196,121,177 plus appropriated reserves of \$16,989,555.

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

	Budgeted Expenditures	Appropriated Reserves	Total Expenditures and Reserves
Operating Funds			
General Fund	\$ 196,121,177	\$ 16,989,555	\$ 213,110,732
Capital Reserve Fund	4,909,782	3,468,218	8,378,000
Fair Contributions for Public School Sites Fund	280,000	3,654,681	3,934,681
Nutrition Services Fund	7,875,000	166,000	8,041,000
Governmental Designated Purpose Grant Fund	21,421,347	-	21,421,347
Risk Management Fund	2,340,000	47,000	2,387,000
Special Activities Fund	4,719,000	2,399,753	7,118,753
Student Activity Fund	157,000	69,363	226,363
Vance Brand Civic Auditorium Fund	71,200	47,800	119,000
Sub-Total - General Student Population	237,894,506	26,842,400	264,736,906
Colorado Preschool Program Fund	950,401	221,599	1,172,000
Community Education Fund	3,405,000	476,000	3,881,000
Sub-Total - Operating Funds.	242,249,907	27,539,999	269,789,906
Other Funds			
Bond Redemption Fund	33,446,278	2,864,855	36,311,133
Building Fund	1,200,000	107,931,000	109,131,000
Student Scholarship Fund	60,000	90,000	150,000
Total Budget	276,956,185	138,425,854	415,382,039

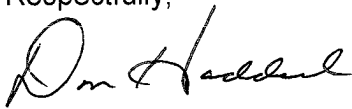
The 2011 fiscal year budgets of the St. Vrain Valley School District will provide instructional and support services for a student body membership of nearly 27,000 students.

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 from any who are interested in helping provide the best education we can for our children.

Respectfully,

A handwritten signature in black ink, appearing to read "Don Haddad". The signature is fluid and cursive, with a large initial "D" and a long, sweeping underline.

Don Haddad
Superintendent of Schools

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APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of School District RE-1J in Boulder, Weld, and Larimer Counties and the City and County of Broomfield that it hereby appropriates the amounts shown in the following schedule to each fund for the fiscal year beginning July 1, 2010, and extending through June 30, 2011, and amends the budgets related thereto.

General Fund	\$213,110,732
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	3,934,681
Governmental Designated Purpose Grant Fund	21,421,347
Nutrition Services Fund	8,041,000
Risk Management Fund	2,387,000
Special Activities Fund	7,718,753
Student Activity Fund	226,393
Student Scholarship Fund	150,000
Vance Brand Civic Auditorium Fund	<u>119,000</u>
 TOTAL	 <u><u>\$415,382,039</u></u>

Date of the amendment of the budgets

1-26-11

Signature – President of the Board

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Strategic Priorities

1. Continue to strengthen District finances.
2. Align standards, curriculum, and assessments.
3. Create a portfolio of 21st Century focus schools. Expand course offerings to meet the needs of all students.
4. Success for all students.
5. Strengthen District-wide technology services.
6. 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 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 also is 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.

Governmental Designated Purpose Grant Fund – This fund is a Special Revenue Fund. It is used to account for certain state and federal designated purpose grants. Those grants include No Child Left Behind Consolidated Application Grants (Title I, Title II, etc.), federal IDEA grants, and Perkins Allocated Vocational Education grants. The primary source of revenue for this fund is revenue from earmarked state and federal grants.

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

Capital Projects Fund – The District has 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*, *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*.

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Section A

GENERAL FUND

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ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

GENERAL FUND

The General Fund is a governmental fund which includes the revenues and expenditures for the general operations of the District. The expenditures for the school and departmental operations are primarily budgeted and accounted for in the General Fund. The total budgeted expenditures in the General Fund are \$196,121,177. An additional \$16,989,555 of reserved fund balance also is appropriated in the General Fund. The reserved fund balance includes \$368,341 for deposits, inventories, and prepaid items, \$185,509 for prior year encumbrances, \$6,516,025 for carryover budgets and instructional materials and supplies from prior years, and \$202,694 for multiple year contracts, \$3,790,000 for contingency reserves as required by Board policy, and \$5,917,986 of TABOR reserves. The total General Fund budget appropriation for the year ending June 30, 2011 is \$213,110,732.

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 amended budget is based upon an actual student headcount of 26,617 as of October 1, 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 actual FTE for the amended budget is 25,493.3, an increase of 587.4 (2.36%) 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, \$4,473,679 is included in FY11. This is based on 23,060 pupil FTE (net of charter school FTE). In addition, the unexpended amount from prior years was \$2,591,639 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 \$7,194,782, with \$2,305,000 to the Risk Management Fund and \$4,889,782 to the Capital Reserve Fund.
6. State Equalization Program
The District is scheduled to receive \$6,634.67 per pupil FTE as per pupil revenue (PPR) for FY11, as compared to \$6,944.92 for FY10, a decrease of \$310.25 (4.47%). After the transfer to Capital Reserve and Risk Management Funds of \$312 per pupil FTE, the District will realize \$6,322.67 as per pupil operating revenue (PPOR). The PPOR for FY11 decreased \$310.25 or 4.67% 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 2,433.1.0, an increase of 276.5 over FY10, resulting in a total budget of \$17,399,250 as follows:

	<u>FTE</u>	<u>PPR</u>	<u>MLO</u>
Carbon Valley	358.7	\$ 2,379,856	\$ 257,283
Flagstaff Academy	728.4	4,832,694	317,964
Imagine @ Firestone	574.4	3,810,954	282,890
St. Vrain Montessori	99.0	656,832	0
Twin Peaks	<u>672.6</u>	<u>4,462,479</u>	<u>398,298</u>
	<u>2,433.1</u>	<u>\$16,142,815</u>	<u>\$1,256,435</u>

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 were allowed to carry over unexpended budgets into FY11 from FY10. This allows them to plan for larger expenditures that may be required.

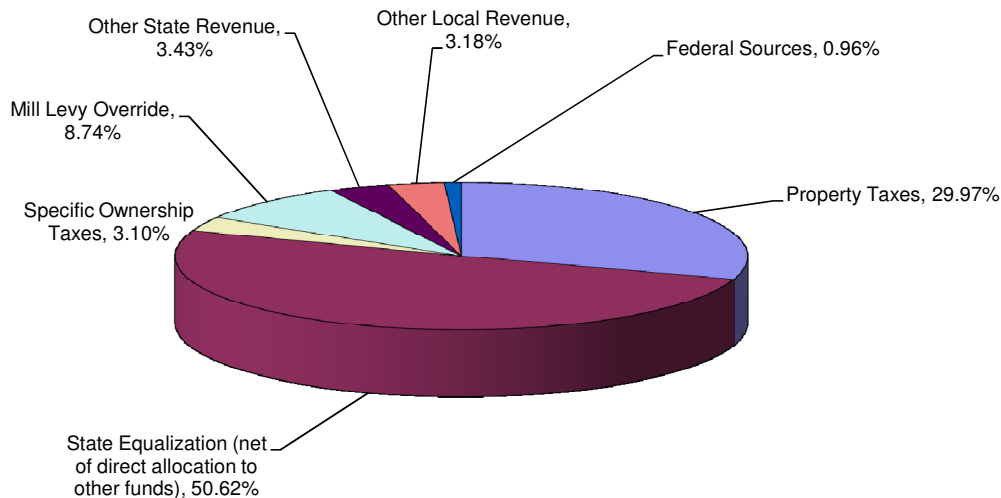
12. Salaries and Benefits

For FY11 salaries expense includes funding for education advancement on the pay table, and a 1.3% addition to the base pay; however, no experience steps 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	Amended Budget 6/30/10	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11
Local Sources	\$ 84,463,280	\$ 90,014,600	\$ 90,510,063	\$ 90,142,000	\$ 88,237,045
State Sources	106,096,718	115,533,000	116,067,619	113,504,000	114,144,184
Federal Sources	279,736	262,000	271,100	255,000	1,883,131
Revenues Before Allocation	190,839,734	205,809,600	206,848,782	203,901,000	204,264,360
Allocation to:					
Capital Reserve Fund	(4,296,876)	(5,433,000)	(5,303,750)	(4,909,000)	(4,889,782)
Risk Management Fund	(2,366,000)	(1,688,000)	(1,688,000)	(2,305,000)	(2,305,000)
Colorado Preschool Program	(879,187)	(1,051,000)	(1,041,244)	(940,000)	(948,401)
Fiscal Emergency Reserve	-	-	-	-	-
Total General Fund Revenues	183,297,671	197,637,600	198,815,788	195,747,000	196,121,177
Expenditures	165,131,149	197,058,167	192,392,023	194,837,924	198,529,464
Transfers	326,506	307,000	573,309	345,000	345,000
Total Expenditures & Transfers	165,457,655	197,365,167	192,965,332	195,182,924	198,874,464
Excess of Revenues Over Expenditures & Transfers	\$ 17,840,016	\$ 272,433	\$ 5,850,456	\$ 564,076	\$ (2,753,287)

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



Summary of General Fund Revenue	Amended Budget 6/30/11	%
Property Taxes	\$ 58,786,045	29.97%
State Equalization (net of direct allocation to other funds)	99,273,405	50.62%
Specific Ownership Taxes	6,089,000	3.10%
Mill Levy Override	17,144,000	8.74%
Other State Revenue	6,727,596	3.43%
Other Local Revenue	6,218,000	3.18%
Federal Sources	1,883,131	0.96%
	\$ 196,121,177	100.00%

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	Amended Budget 6/30/10	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11
Revenues					
Local Sources	\$ 84,463,280	\$ 90,014,600	\$ 90,510,063	\$ 90,142,000	\$ 88,237,045
State Sources	106,096,718	115,533,000	116,067,619	113,504,000	114,144,184
Federal Sources	279,736	262,000	271,100	255,000	1,883,131
Revenue Allocation:					
Capital Reserve Fund	(4,296,876)	(5,433,000)	(5,303,750)	(4,909,000)	(4,889,782)
Risk Management Fund	(2,366,000)	(1,688,000)	(1,688,000)	(2,305,000)	(2,305,000)
Colorado Preschool Program Fund	(879,187)	(1,051,000)	(1,041,244)	(940,000)	(948,401)
Fiscal Emergency Reserve	-	-	-	-	-
Total Revenues	183,297,671	197,637,600	198,815,788	195,747,000	196,121,177
Designated and Reserved Fund Balance	-	6,407,826	-	5,479,055	7,272,569
Total Funds Available	183,297,671	204,045,426	198,815,788	201,226,055	203,393,746
Expenditures					
Instruction					
Direct Instruction					
Preschool Education	-	1,661,972	2,440,194	2,573,447	2,610,206
Elementary Education	35,909,748	37,871,481	38,027,936	37,458,318	38,208,600
Middle School Education	15,225,898	17,658,680	16,782,731	16,472,500	16,849,289
High School Education	23,403,211	27,802,557	26,446,875	26,502,966	27,012,651
Other Regular Education	9,861,256	13,901,051	12,721,846	14,667,531	14,908,705
Special Programs	11,369,046	12,343,516	14,122,001	13,032,163	13,289,377
Subtotal-Direct Instruction	95,769,159	111,239,257	110,541,583	110,706,925	112,878,828
Indirect Instruction					
Pupil Support Services	7,313,962	7,954,599	10,019,791	9,740,123	9,926,986
Instructional Staff Services	5,641,175	8,102,031	6,961,461	8,208,418	8,334,926
School Administration	13,127,695	14,891,838	14,484,618	13,911,816	14,131,073
Subtotal-Indirect Instruction	26,082,832	30,948,468	31,465,870	31,860,357	32,392,985
Total Instruction	121,851,991	142,187,725	142,007,453	142,567,282	145,271,813
Other Expenditures					
General Administration	1,515,869	1,725,553	1,692,822	1,795,932	1,811,063
Fiscal Services	1,748,492	2,224,245	2,201,154	2,109,789	2,141,844
Operations/Maintenance/Custodial	15,845,055	19,363,824	18,315,617	17,846,698	19,062,328
Pupil Transportation	5,494,090	6,220,689	5,807,973	6,099,018	6,160,820
Central Services	5,196,672	8,555,580	5,669,043	6,270,525	6,296,596
Community Services	332,395	413,378	368,750	382,024	385,750
Charter Schools	13,146,585	16,367,173	16,329,211	17,766,656	17,399,250
Total Other Expenditures	43,279,158	54,870,442	50,384,570	52,270,642	53,257,651
Total Expenditures	165,131,149	197,058,167	192,392,023	194,837,924	198,529,464
Transfers to Other Funds	326,506	307,000	573,309	345,000	345,000
Total Expenditures and Transfers	165,457,655	197,365,167	192,965,332	195,182,924	198,874,464
Prior Year Obligations	(922,895)	6,407,826	-	5,479,055	7,272,569
Total Expenditures, Transfers and Prior Year Obligations	164,534,760	203,772,993	192,965,332	200,661,979	206,147,033
Net Change in Fund Balance	18,762,911	272,433	5,850,456	564,076	(2,753,287)
Beginning Fund Balance	10,749,048	29,511,959	29,511,959	35,362,415	35,362,415
Less Appropriated Fund Balance	-	(6,407,826)	-	(5,479,055)	(7,272,569)
Ending Fund Balance	29,511,959	23,376,566	35,362,415	30,447,436	25,336,559
Reserved for Deposits, Inventories, & Prepays	279,157	-	368,341	-	-
Reserved for TABOR	4,321,670	4,182,957	6,474,885	4,648,274	5,917,986
Unreserved, Designated for Contingencies	3,675,281	3,776,000	4,316,590	3,904,000	3,799,000
Reserved for Encumbrances	2,281,244	-	185,509	-	-
Committed for Multi-Year Contracts	200,988	-	202,694	-	-
Unreserved, Designated for Mill Levy Override	14,357,632	14,494,714	15,863,984	17,600,000	15,606,442
Unreserved, Undesignated Fund Balance	\$ -	\$ 922,895	\$ 1,434,387	\$ 4,295,162	\$ 13,131

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	Amended Budget 6/30/10	Projected Actual 6/30/10	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11
Revenues						
Local Sources						
Property taxes	\$ 56,156,965	\$ 59,902,000	\$ 56,107,777	\$ 59,628,992	\$ 60,613,000	\$ 58,786,045
Specific ownership taxes	6,054,107	6,828,000	5,519,567	6,023,739	6,170,000	6,089,000
Mill levy override	15,923,875	17,454,000	17,359,975	17,385,887	17,454,000	17,144,000
Investment income	346,311	270,000	285,861	241,205	277,000	277,000
Charges for services	3,573,467	3,780,000	5,015,153	4,323,348	4,106,000	4,209,000
Miscellaneous	2,408,555	1,780,600	1,842,495	2,906,892	1,522,000	1,732,000
Total local revenues	84,463,280	90,014,600	86,130,828	90,510,063	90,142,000	88,237,045
State Sources						
Equalization	100,658,351	109,709,000	113,108,030	110,042,029	107,652,000	107,416,588
Special education	3,383,757	3,309,000	3,309,000	3,447,826	3,309,000	3,223,351
Vocational education	452,955	900,000	927,126	772,605	900,000	613,470
Transportation	1,097,365	1,126,000	1,126,519	1,164,725	1,154,000	1,154,000
Gifted and talented	215,907	216,000	236,514	236,514	216,000	243,863
English Language Proficiency Act	288,383	273,000	363,528	403,920	273,000	482,031
BEST Grant	-	-	363,529	-	-	1,010,881
Stabilization Funds - Grant Code 4394	-	-	-	-	-	-
Total state revenues	106,096,718	115,533,000	119,070,717	116,067,619	113,504,000	114,144,184
Federal Sources						
Adult education	149,383	149,000	132,787	149,383	155,000	155,000
Build America Bond Rebates	-	-	132,788	-	-	1,628,131
Migrant grant pass through BOCES	130,353	113,000	36,103	121,717	100,000	100,000
Emergency Impact Relief Aid	-	-	-	-	-	-
Total federal revenues	279,736	262,000	168,890	271,100	255,000	1,883,131
Revenue Allocation:						
Capital Reserve Fund	(4,296,876)	(5,433,000)	(5,303,750)	(5,303,750)	(4,909,000)	(4,889,782)
Risk Management Fund	(2,366,000)	(1,688,000)	(1,688,000)	(1,688,000)	(2,305,000)	(2,305,000)
Colorado Preschool Program Fund	(879,187)	(1,051,000)	(1,041,587)	(1,041,244)	(940,000)	(948,401)
Fiscal Emergency Reserve	-	-	-	-	-	-
Total Revenues	183,297,671	197,637,600	197,337,098	198,815,788	195,747,000	196,121,177
Designated and Reserved Fund Balance		6,407,826			5,479,055	7,272,569
Total Funds Available	183,297,671	204,045,426	197,337,098	198,815,788	201,226,055	203,393,746
Expenditures						
Salaries	106,240,640	122,256,535	121,902,619	122,605,415	120,996,507	121,888,807
Benefits	24,164,650	28,996,767	29,369,078	30,343,432	30,051,151	31,972,518
Purchased services	9,119,612	12,452,442	8,480,607	8,532,830	9,403,232	10,492,113
Supplies and materials	10,974,885	15,393,168	14,097,314	11,577,545	14,559,737	14,711,525
Other	764,510	668,438	620,247	634,820	823,591	823,591
Charter schools	13,146,585	16,367,173	16,367,173	16,329,211	17,766,656	17,399,250
Capital outlay	720,267	923,644	3,625,294	2,368,770	1,237,050	1,241,660
Total Expenditures	165,131,149	197,058,167	194,462,332	192,392,023	194,837,924	198,529,464
Transfers to Other Funds	326,506	307,000	396,577	573,309	345,000	345,000
Total Expenditures and Transfers	165,457,655	197,365,167	194,858,909	192,965,332	195,182,924	198,874,464
Prior Year Obligations	(922,895)	6,407,826	-	-	5,479,055	7,272,569
Total Expenditures, Transfers and	164,534,760	203,772,993	194,858,909	192,965,332	200,661,979	206,147,033
Net Change in Fund Balance	18,762,911	272,433	2,478,189	5,850,456	564,076	(2,753,287)
Beginning Fund Balance	10,749,048	29,511,959	28,589,064	29,511,959	31,067,253	35,362,415
Less Appropriated Fund Balance		(6,407,826)			(5,479,055)	(7,272,569)
Ending Fund Balance	29,511,959	23,376,566	31,067,253	35,362,415	26,152,274	25,336,559
Reserved for Deposits, Inventories, & Prepaids	279,157	-	280,000	368,341	-	-
Reserved for TABOR	4,321,670	4,182,957	5,355,000	6,474,885	4,648,274	5,917,986
Unreserved, Designated for Contingencies	3,675,281	3,776,000	3,570,000	4,316,590	3,904,000	3,799,000
Reserved for Encumbrances	2,281,244	-	1,300,000	185,509	-	-
Committed for Multi-Year Contracts	200,988	-	202,694	202,694	-	-
Assigned for Budget Rollover	4,395,987	-	3,696,361	6,516,025	-	-
Unreserved, designated for subsequent year expenditures	4,596,975	-	3,899,055	6,718,719	-	-
Unreserved, Designated for Mill Levy Override	14,357,632	14,494,714	15,981,252	15,863,984	17,600,000	15,606,442
Unreserved, Undesignated Fund Balance	\$ -	\$ 922,895	\$ 681,946	\$ 1,434,387	\$ 0	\$ 13,131

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
SCHEDULE OF GENERAL FUND REVENUES
FROM LOCAL AND STATE SOURCES
FISCAL YEARS ENDED 2009 - 2011

Local Sources	Actual 6/30/09	Amended Budget 6/30/10	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11
Property Taxes	\$ 56,156,965	\$ 59,902,000	\$ 59,628,992	\$ 60,613,000	\$ 58,786,045
Specific Ownership Taxes	6,054,107	6,828,000	6,023,739	6,170,000	6,089,000
Mill Levy Override	15,923,875	17,454,000	17,385,887	17,454,000	17,144,000
Subtotal Taxes	78,134,947	84,184,000	83,038,618	84,237,000	82,019,045
Other Local					
Investment Income	346,311	270,000	241,205	277,000	277,000
Charges for Service	3,573,467	3,025,000	3,628,637	3,308,000	3,308,000
Rental of Facilities	165,277	165,000	207,097	165,000	207,000
Indirect Cost Revenue	312,591	321,000	424,505	321,000	425,000
Services to Charter Schools	637,310	755,000	694,711	798,000	901,000
Other Local	1,293,377	1,294,600	2,275,290	1,036,000	1,100,000
Subtotal Other Local	6,328,333	5,830,600	7,471,445	5,905,000	6,218,000
Total Local Sources	84,463,280	90,014,600	90,510,063	90,142,000	88,237,045
Percent Change	32.96%	6.57%	7.16%	-0.41%	-2.51%
State Sources					
State Equalization Aid	100,658,351	109,709,000	110,042,029	107,652,000	107,416,588
Special Education	3,383,757	3,309,000	3,447,826	3,309,000	3,223,351
Vocational Education	452,955	900,000	772,605	900,000	613,470
Transportation	1,097,365	1,126,000	1,164,725	1,154,000	1,154,000
Gifted and Talented	215,907	216,000	236,514	216,000	243,863
English Language Proficiency Act	288,383	273,000	403,920	273,000	482,031
BEST Grant	-	-	-	-	1,010,881
Stabilization Funds - Grant Code 4394	-	-	-	-	-
Other State	-	-	-	-	-
Total State Sources	106,096,718	115,533,000	116,067,619	113,504,000	114,144,184
Percent Change	10.04%	8.89%	9.40%	-2.21%	-1.66%
Federal Sources					
Adult Education	149,383	149,000	149,383	155,000	155,000
Build America Bond Rebates	-	-	-	-	1,628,131
Migrant Grant Pass Through BOCES	130,353	113,000	121,717	100,000	100,000
Emergency Impact Relief Aid	-	-	-	-	-
Total Federal Sources	279,736	262,000	271,100	255,000	1,883,131
Percent Change	-32.80%	-6.34%	-3.09%	-5.94%	594.63%
Total Revenue Before Allocation for Capital Reserve, Risk Management and Colorado Preschool Program	\$ 190,839,734	\$ 205,809,600	\$ 206,848,782	\$ 203,901,000	\$ 204,264,360
Percent Change	19.01%	7.84%	8.39%	6.84%	-1.25%

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

Item	Salaries	Employee Benefits	Purchased Services
Regular Instruction			
Preschool	\$ 1,570,167	\$ 425,994	\$ 300,000
Elementary School	29,762,629	7,856,648	1,691
Middle School	13,193,038	3,536,781	655
High School	19,426,841	5,098,590	924,245
Gifted and Talented	555,998	115,731	-
Integrated Education	3,290,122	722,460	106,279
General Instructional Media	1,877,686	499,965	2,008
Activities and Athletics	2,161,193	342,289	145,000
Other Regular Instruction	560,503	203,202	141,000
Regular Instruction Total	72,398,177	18,801,660	1,620,878
Special Education			
General	8,254,059	2,381,161	811,525
Hearing and Vision	277,794	71,916	-
Speech Language	1,157,612	270,787	-
Emotional Disabilities	-	-	-
Physical Disabilities	-	-	-
Special Programs Total	9,689,465	2,723,864	811,525
Grand Total Direct Instruction	82,087,642	21,525,524	2,432,403
Support Services			
Pupils			
Attendance and Social Work Services	1,395,560	526,102	242,100
Guidance	3,215,293	834,584	14,693
Health	1,382,163	327,671	10,000
Psychological Services	1,295,916	174,434	-
Audiology	136,370	29,206	-
Other	202,559	45,897	-
Pupils Total	7,627,861	1,937,894	266,793
Instructional Staff			
Curriculum Development	2,334,697	440,498	1,054,909
Instructional Staff Training	1,028,130	128,504	359,293
Other Instructional Staff Services	703,637	217,668	32,081
Educational Media	779,669	212,050	19,673
Instructional Staff Total	4,846,133	998,720	1,465,956
School Administration			
Office of the Principal	10,807,408	2,865,446	91,073
Grand Total Classroom Support	\$ 23,281,402	\$ 5,802,060	\$ 1,823,822

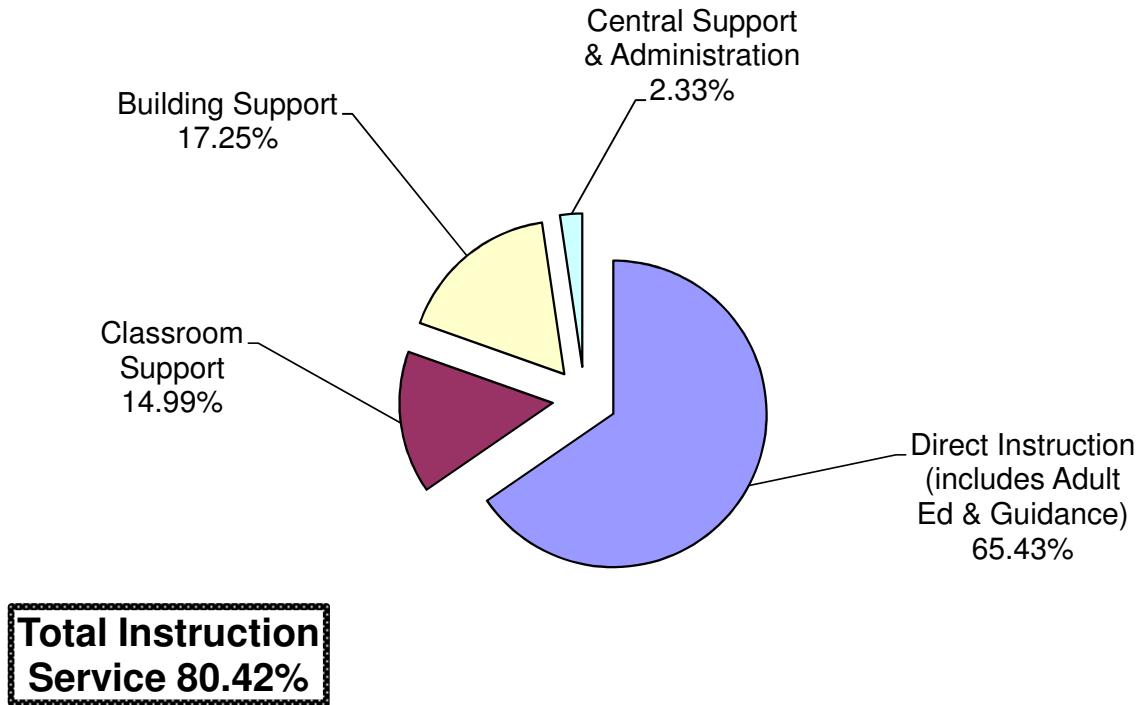
Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
\$ 313,960	\$ 85	\$ -	\$ -	\$ 2,610,206
571,515	12,737	-	3,380	38,208,600
114,125	4,325	-	365	16,849,289
1,033,267	370,274	-	159,434	27,012,651
11,383	-	-	-	683,112
3,155,526	76,915	-	3,172	7,354,474
224,864	3,461	-	1,550	2,609,534
143,098	-	-	-	2,791,580
565,300	-	-	-	1,470,005
6,133,038	467,797	-	167,901	99,589,451
48,495	16,028	-	-	11,511,268
-	-	-	-	349,710
-	-	-	-	1,428,399
-	-	-	-	-
-	-	-	-	-
48,495	16,028	-	-	13,289,377
6,181,533	483,825	-	167,901	112,878,828
43,154	5,600	-	-	2,212,516
16,033	21,270	-	-	4,101,873
8,381	-	-	-	1,728,215
-	-	-	-	1,470,350
-	-	-	-	165,576
-	-	-	-	248,456
67,568	26,870	-	-	9,926,986
112,057	7,100	-	1,000	3,950,261
699,971	14,415	-	5,000	2,235,313
44,138	10,500	-	-	1,008,024
51,720	1,060	-	77,156	1,141,328
907,886	33,075	-	83,156	8,334,926
316,740	44,991	-	5,415	14,131,073
\$ 1,292,194	\$ 104,936	\$ -	\$ 88,571	\$ 32,392,985

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

Item	Salaries	Employee Benefits	Purchased Services
General Administration			
Board of Education and Executive Administration	\$ 1,038,814	\$ 164,711	\$ 547,188
General Administration Total	1,038,814	164,711	547,188
Fiscal Services			
Fiscal Services	858,115	221,022	53,950
Printing/Purchasing/Warehouse	691,021	163,636	17,100
Fiscal Services Total	1,549,136	384,658	71,050
Operations/Maintenance/Custodial			
Administration	43,116	14,229	2,200
Utilities	-	-	723,942
Care & Upkeep of Buildings	6,134,549	1,859,518	1,626,078
Care & Upkeep of Grounds	1,131,701	256,984	5,080
Other Operation and Maintenance	1,516,885	344,634	165,500
Security Services	-	-	-
Operations/Maintenance/Custodial Total	8,826,251	2,475,365	2,522,800
Transportation			
Administration	221,368	65,461	-
Vehicle Operations	2,346,217	838,299	21,000
Vehicle Service and Maintenance	724,582	182,140	74,300
Other Transportation Expenses	311,829	74,424	39,200
Transportation Total	3,603,996	1,160,324	134,500
Central Services			
Assessment & Evaluation	-	-	116,848
Unemployment Insurance	-	-	100,000
Planning Services	177,613	39,713	11,208
Communication Services	244,799	49,289	1,743,837
Human Resources	830,687	216,368	161,400
Technology Services	53,814	11,464	603,032
Other Support Services	13,396	86,728	128,000
Central Services Total	1,320,309	403,562	2,864,325
Grand Total Support Services	39,619,908	10,390,680	7,963,685
Community Services	181,257	56,314	96,025
Charter Schools			
Carbon Valley Academy			
Flagstaff Academy, Inc.			
Imagine Charter School at Firestone			
St. Vrain Community Montessori School			
Twin Peaks Charter Academy			
Total General Fund Expenditures	\$ 121,888,807	\$ 31,972,518	\$ 10,492,113

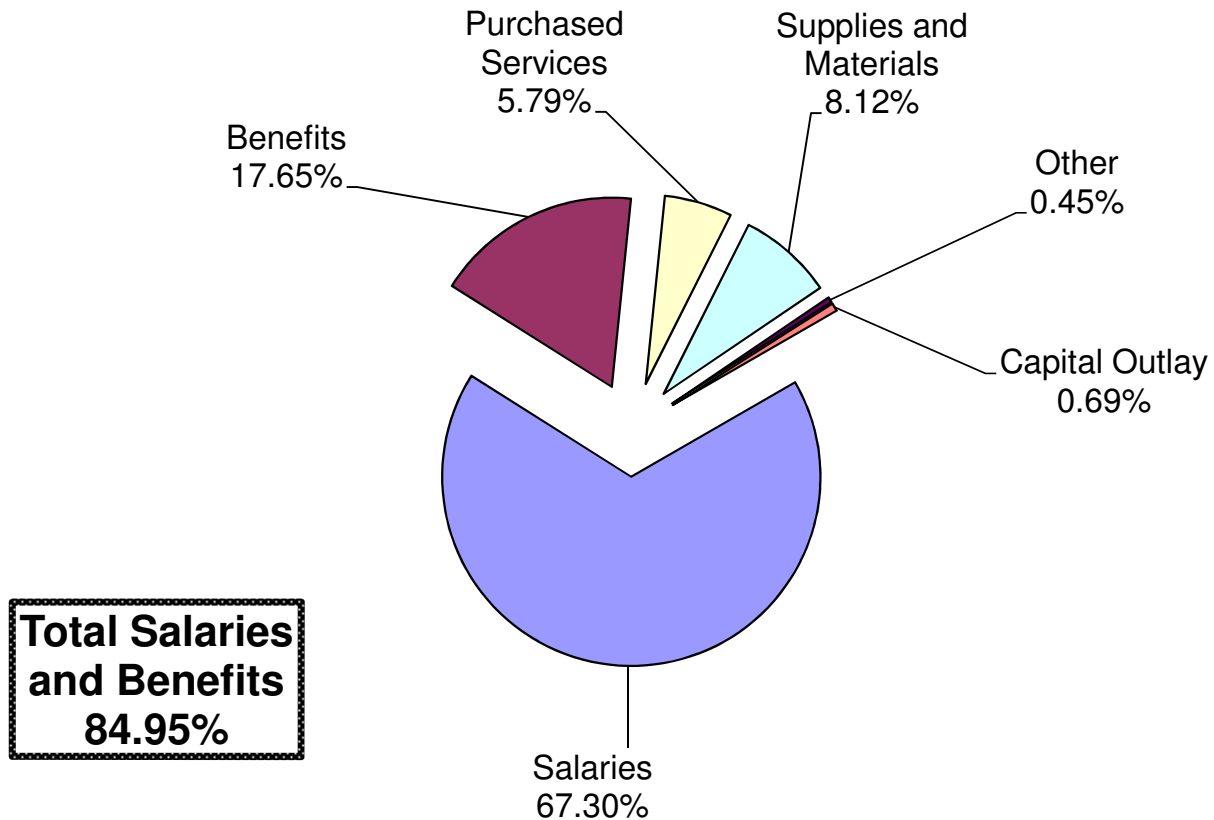
Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
\$ 26,250	\$ 33,850	\$ -	\$ 250	\$ 1,811,063
26,250	33,850	-	250	1,811,063
2,000	14,000	-	12,000	1,161,087
48,000	52,000	-	9,000	980,757
50,000	66,000	-	21,000	2,141,844
33,000	3,000	-	-	95,545
3,951,233	-	-	-	4,675,175
797,250	19,788	-	51,438	10,488,621
181,727	-	-	4,500	1,579,992
110,584	51,392	-	13,000	2,201,995
21,000	-	-	-	21,000
5,094,794	74,180	-	68,938	19,062,328
9,000	-	-	7,000	302,829
821,000	-	-	-	4,026,516
374,000	23,000	-	-	1,378,022
25,000	3,000	-	-	453,453
1,229,000	26,000	-	7,000	6,160,820
-	1,000	-	-	117,848
-	-	-	-	100,000
8,000	2,350	-	-	238,884
4,500	17,000	-	-	2,059,425
37,000	1,000	-	10,000	1,256,455
597,100	400	-	245,000	1,510,810
142,250	9,800	-	633,000	1,013,174
788,850	31,550	-	888,000	6,296,596
8,481,088	336,516	-	1,073,759	67,865,636
48,904	3,250	-	-	385,750
				-
		2,637,139		2,637,139
		5,150,658		5,150,658
		4,093,844		4,093,844
		656,832		656,832
		4,860,777		4,860,777
\$ 14,711,525	\$ 823,591	\$ 17,399,250	\$ 1,241,660	\$ 198,529,464

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



Summary of General Fund Expenses by Activity	Amended Budget 6/30/11	%	
Direct Instruction (includes Adult Ed & Guidance)	\$ 118,507,779	65.43%	\$3,405,913
Classroom Support	27,149,784	14.99%	
Building Support			
Transportation	6,160,820		
Operations/Maintenance/Custodial	19,062,328		
Printing/Purchasing/Warehouse	980,757		
Communication Services	2,059,425		
Technology Services	1,510,810		
Assessment/Planning/Risk Management	1,469,906		
	31,244,046	17.25%	
Central Support & Administration			
Human Resources	1,256,455		
Finance/Payroll/Budgeting	1,161,087		
Superintendent's Office/General Administration	1,811,063		
	4,228,605	2.33%	
Sub-Total	181,130,214	100.00%	4,058,946
Charter Schools	17,399,250		83.91%
Total	\$ 198,529,464		

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



Summary of General Fund Expenses by Object	Amended Budget Total	%
Salaries	\$ 121,888,807	67.30%
Benefits	31,972,518	17.65%
Purchased Services	10,492,113	5.79%
Supplies and Materials	14,711,525	8.12%
Other	823,591	0.45%
Capital Outlay	1,241,660	0.69%
Sub-Total	181,130,214	100.00%
Charter Schools	17,399,250	
Total	\$ 198,529,464	

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

School/Department	Salaries			Employee Benefits
	Teachers, Subs & Assistants	Other Staff	Total	
Elementary Schools				
Alpine Elementary	\$ 1,329,673	\$ 279,653	\$ 1,609,326	\$ 409,200
Black Rock	1,960,477	278,907	2,239,384	558,912
Blue Mountain	1,201,568	225,004	1,426,572	334,884
Burlington	1,338,699	221,082	1,559,781	410,973
Centennial	1,437,400	248,338	1,685,738	438,778
Central	1,408,972	288,784	1,697,756	460,096
Columbine	1,077,087	183,863	1,260,950	387,763
Eagle Crest	1,254,026	199,433	1,453,459	393,905
Erie	1,645,673	186,362	1,832,035	406,092
Fall River	1,435,943	178,643	1,614,586	444,203
Frederick	1,573,909	184,909	1,758,818	474,802
Hygiene	1,283,877	241,155	1,525,032	387,786
Indian Peaks	1,441,918	195,985	1,637,903	415,576
Legacy Elementary	1,339,367	248,068	1,587,435	421,667
Loma Linda	1,479,390	194,391	1,673,781	492,341
Longmont Estates	1,312,195	251,646	1,563,841	411,341
Lyons	762,878	183,417	946,295	229,931
Mead	1,376,281	187,884	1,564,165	422,784
Mountain View	1,348,428	245,709	1,594,137	413,290
Niwot	1,327,030	241,433	1,568,463	440,847
Northridge	1,356,980	223,570	1,580,550	401,438
Prairie Ridge	1,090,507	285,613	1,376,120	381,964
Rocky Mountain	1,405,275	241,653	1,646,928	440,744
Sanborn	1,225,814	227,093	1,452,907	381,968
Spangler	1,293,279	196,733	1,490,012	418,329
Total Elementary	33,706,646	5,639,328	39,345,974	10,379,614
Middle Schools				
Altona	1,799,493	366,300	2,165,793	532,547
Coal Ridge	2,377,733	371,489	2,749,222	733,049
Erie Middle School	1,494,491	362,100	1,856,591	642,144
Heritage	1,597,851	321,159	1,919,010	475,716
Longs Peak	1,526,252	337,139	1,863,391	525,157
Mead	1,312,422	233,571	1,545,993	300,370
Sunset	1,941,370	334,331	2,275,701	583,504
Trail Ridge	1,973,900	337,448	2,311,348	601,591
Westview	1,877,401	400,469	2,277,870	619,861
Total Middle Schools	15,900,913	3,064,006	18,964,919	5,013,939
High Schools				
Erie	2,209,791	419,924	2,629,715	666,538
Frederick	2,302,171	519,319	2,821,490	785,243
Longmont	3,492,179	723,649	4,215,828	1,104,862
Mead	1,434,309	355,950	1,790,259	396,406
Niwot	3,379,010	655,230	4,034,240	1,057,947
Silver Creek	2,698,009	632,395	3,330,404	883,109
Skyline	3,194,064	660,612	3,854,676	1,083,595
Total High Schools	18,709,533	3,967,079	22,676,612	5,977,700
Other Schools				
District-wide Preschool	564,389	189,689	754,078	221,585
Lyons Middle Senior High	1,454,707	347,764	1,802,471	465,106
Olde Columbine	545,637	29,652	575,289	145,604
Career Development Center	966,313	437,549	1,403,862	392,301
Universal High	68,845	4,000	72,845	16,954
Total Other Schools	3,599,891	1,008,654	4,608,545	1,241,550
Total All Schools	71,916,983	13,679,067	85,596,050	22,612,803
Student Services				
Special Education Support	5,104,660	2,913,931	8,018,591	2,220,465
English Language Acquisition	1,460,848	302,334	1,763,182	487,512
Student Assistance	67,461	129,917	197,378	69,069
Total Student Services	6,632,969	3,346,182	9,979,151	2,777,046

Purchased Services	Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
\$ 17,574	\$ 82,259	\$ 1,893	\$ -	\$ -	\$ 2,120,252
80,989	99,394	2,480	-	-	2,981,159
15,230	72,090	1,320	-	-	1,850,096
20,913	57,443	160	-	-	2,049,270
67,700	92,226	423	-	-	2,284,865
37,160	84,261	-	-	-	2,279,273
29,459	78,064	-	-	-	1,756,236
19,779	80,185	937	-	-	1,948,265
100,510	76,659	2,450	-	300	2,418,046
26,706	80,485	1,000	-	270	2,167,250
67,643	100,183	100	-	934	2,402,480
48,470	65,407	300	-	-	2,026,995
19,419	76,292	1,015	-	-	2,150,205
61,866	104,992	993	-	-	2,176,953
24,510	77,868	-	-	-	2,268,500
29,973	70,444	1,200	-	-	2,076,799
75,400	46,044	-	-	-	1,297,670
55,141	88,861	2,000	-	-	2,132,951
25,222	70,160	600	-	-	2,103,409
72,070	72,947	1,806	-	-	2,156,133
19,597	64,360	-	-	-	2,065,945
64,504	94,216	1,640	-	-	1,918,444
19,873	66,908	4,989	-	-	2,179,442
26,988	62,959	610	-	500	1,925,932
18,259	69,420	100	-	-	1,996,120
1,044,955	1,934,127	26,016	-	2,004	52,732,690
24,173	136,271	-	-	-	2,858,784
101,870	169,388	1,500	-	1,000	3,756,029
126,082	131,063	-	-	-	2,755,880
36,892	117,397	16,270	-	1,000	2,566,285
27,385	101,136	3,500	-	-	2,520,569
49,231	103,423	-	-	-	1,999,017
26,935	116,166	676	-	150	3,003,132
39,700	127,149	5,675	-	365	3,085,828
32,228	130,038	150	-	50	3,060,197
464,496	1,132,031	27,771	-	2,565	25,605,721
122,695	230,099	-	-	-	3,649,047
78,694	179,997	2,400	-	-	3,867,824
46,058	232,620	-	-	-	5,599,368
75,354	198,170	-	-	-	2,460,189
91,392	237,484	8,560	-	1,050	5,430,673
34,355	205,906	11,189	-	2,490	4,467,453
52,325	236,592	6,674	-	1,531	5,235,393
500,873	1,520,868	28,823	-	5,071	30,709,947
300,000	238,885	85	-	-	1,514,633
68,650	164,939	-	-	-	2,501,166
950	5,936	500	-	-	728,279
66,547	312,766	24,596	-	34,080	2,234,152
12,030	4,407	3,079	-	-	109,315
448,177	726,933	28,260	-	34,080	7,087,545
2,458,501	5,313,959	110,870	-	43,720	116,135,903
873,339	92,646	37,288	-	-	11,242,329
11,081	33,857	900	-	-	2,296,532
61,500	35,383	5,000	-	-	368,330
945,920	161,886	43,188	-	-	13,907,191

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

School/Department	Salaries			Employee Benefits
	Teachers, Subs & Assistants	Other Staff	Total	
Board of Education & Superintendent				
Board of Education	\$ -	\$ 52,379	\$ 52,379	\$ 15,219
Office of Superintendent	-	724,339	724,339	85,282
Total Board of Education & Superintendent	-	776,718	776,718	100,501
Learning Services				
General Learning Services	392,238	724,433	1,116,671	258,702
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	296,423	312,785	64,416
Extra-Curricular Activities & Athletics	86,750	2,177,681	2,264,431	368,115
Instruction & Curriculum	101,928	161,281	263,209	52,160
Vocational Education	133,321	8,000	141,321	50,501
Adult Basic Education	219,921	787,689	1,007,610	282,995
Gifted & Talented & Advanced Programs	184,545	29,400	213,945	54,128
Staff Training & Development	90,000	164,560	254,560	47,072
Textbook Adoption	28,300	198,800	227,100	36,569
Total Learning Services	1,299,578	4,569,867	5,869,445	1,224,593
Auxiliary Services				
Planning	-	177,613	177,613	39,713
Support Services	-	309,124	309,124	65,492
Records Management	-	103,639	103,639	29,021
Copy Center	-	40,126	40,126	13,180
Technology	31,050	2,501,673	2,532,723	605,987
Purchasing, Central Supply & Warehousing	-	650,895	650,895	150,456
Operations & Facility Maintenance	-	3,104,256	3,104,256	774,637
Custodial	-	4,038,965	4,038,965	1,312,515
Transportation	-	3,603,996	3,603,996	1,160,324
Total Auxiliary Services	31,050	14,530,287	14,561,337	4,151,325
Fiscal Services				
Financial Services	-	907,483	907,483	226,094
Business Services	-	-	-	-
Energy Management	-	124,062	124,062	30,425
Total Fiscal Services	-	1,031,545	1,031,545	256,519
Communication Services	-	244,799	244,799	49,289
Human Resources	2,341,246	1,142,392	3,483,638	800,442
Districtwide	-	346,124	346,124	-
Grand Total Support Services	10,304,843	25,987,914	36,292,757	9,359,715
Charter Schools				
Carbon Valley Academy				
Flagstaff Academy, Inc.				
Imagine Charter School at Firestone				
St. Vrain Community Montessori School				
Twin Peaks Charter Academy				
Total General Fund Expenditures	\$ 82,221,826	\$ 39,666,981	\$ 121,888,807	\$ 31,972,518

Purchased Services	Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
\$ 103,750	\$ 5,200	\$ 17,000	\$ -	\$ 250	\$ 193,798
521,088	50,258	10,000	-	-	1,390,967
624,838	55,458	27,000	-	250	1,584,765
858,700	41,200	-	-	-	2,275,273
13,000	333,814	6,000	-	-	401,805
2,850	48,862	2,250	-	-	82,719
16,199	459,915	43,100	-	-	896,415
233,930	447,283	37,260	-	43,477	3,394,496
8,350	106,114	5,350	-	4,800	439,983
127,842	45,942	19,565	-	43,319	428,490
32,523	106,204	6,250	-	-	1,435,582
63,900	91,129	25,150	-	-	448,252
149,120	38,000	8,000	-	5,000	501,752
41,000	1,658,152	-	-	-	1,962,821
1,547,414	3,376,615	152,925	-	96,596	12,267,588
7,208	8,000	2,350	-	-	234,884
86,000	15,000	5,500	-	13,000	494,116
12,750	3,000	1,000	-	-	149,410
-	2,500	45,000	-	-	100,806
261,882	1,425,084	19,465	-	983,156	5,828,297
61,600	21,500	7,000	-	9,000	900,451
1,740,020	917,403	49,293	-	17,594	6,603,203
22,841	380,075	-	-	40,344	5,794,740
223,500	1,237,750	26,000	-	16,000	6,267,570
2,415,801	4,010,312	155,608	-	1,079,094	26,373,477
382,950	5,000	14,000	-	12,000	1,547,527
439,070	-	300,000	-	-	739,070
163,600	8,100	2,000	-	-	328,187
985,620	13,100	316,000	-	12,000	2,614,784
132,000	4,500	17,000	-	-	447,588
267,300	34,000	1,000	-	10,000	4,596,380
1,114,819	1,741,595	-	-	-	3,202,538
8,033,712	9,397,466	712,721	-	1,197,940	64,994,311
			2,637,139		2,637,139
			5,150,658		5,150,658
			4,093,844		4,093,844
			656,832		656,832
			4,860,777		4,860,777
\$ 10,492,213	\$ 14,711,425	\$ 823,591	\$ 17,399,250	\$ 1,241,660	\$ 198,529,464

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		
	Actual Expenditures	Actual Enrollment	Average Cost Per Pupil	Amended Budget	Actual Enrollment	Average Cost Per Pupil
Elementary Schools						
Alpine Elementary	\$ 2,058,466	466.0	\$ 4,417	\$ 2,120,252	477.0	\$ 4,445
Black Rock	2,841,889	753.0	3,774	2,981,159	734.0	4,062
Blue Mountain	1,678,161	396.0	4,238	1,850,096	460.0	4,022
Burlington	1,948,328	461.0	4,226	2,049,270	457.0	4,484
Centennial	2,108,841	419.0	5,033	2,284,865	534.0	4,279
Central	2,377,838	497.0	4,784	2,279,273	420.0	5,427
Columbine	1,875,805	380.0	4,936	1,756,236	357.0	4,919
Eagle Crest	1,909,852	454.0	4,207	1,948,265	501.0	3,889
Erie	2,390,068	561.0	4,260	2,418,046	616.0	3,925
Fall River	2,238,978	525.0	4,265	2,167,250	467.0	4,641
Frederick	2,376,762	513.0	4,633	2,402,480	530.0	4,533
Hygiene	1,927,506	389.0	4,955	2,026,995	391.0	5,184
Indian Peaks	2,080,782	480.0	4,335	2,150,205	491.0	4,379
Legacy Elementary	2,055,049	447.0	4,597	2,176,953	518.0	4,203
Loma Linda	2,496,028	504.0	4,952	2,268,500	435.0	5,215
Longmont Estates	2,080,520	432.0	4,816	2,076,799	467.0	4,447
Lyons	1,236,334	238.0	5,195	1,297,670	258.0	5,030
Mead	2,173,402	487.0	4,463	2,132,951	474.0	4,500
Mountain View	1,966,804	365.0	5,389	2,103,409	383.0	5,492
Niwot	2,239,810	470.0	4,766	2,156,133	461.0	4,677
Northridge	1,986,343	408.0	4,868	2,065,945	391.0	5,284
Prairie Ridge	1,828,577	348.0	5,255	1,918,444	381.0	5,035
Rocky Mountain	2,142,980	421.0	5,090	2,179,442	425.0	5,128
Sanborn	1,868,464	409.0	4,568	1,925,932	430.0	4,479
Spangler	2,061,778	413.0	4,992	1,996,120	395.0	5,053
Total Elementary	51,949,365	11,236.0	4,623	52,732,690	11,453.0	4,604
Middle Schools						
Altona	2,785,942	610.0	4,567	2,858,784	643.0	4,446
Coal Ridge	3,641,220	797.0	4,569	3,756,029	823.0	4,564
Erie Middle School	2,684,680	494.0	5,435	2,755,880	524.0	5,259
Heritage	2,437,928	423.0	5,763	2,566,285	427.0	6,010
Longs Peak	2,606,582	466.0	5,594	2,520,569	450.0	5,601
Mead	2,019,914	372.0	5,430	1,999,017	381.0	5,247
Sunset	3,035,306	609.0	4,984	3,003,132	603.0	4,980
Trail Ridge	3,037,086	663.0	4,581	3,085,828	631.0	4,890
Westview	3,106,275	626.0	4,962	3,060,197	598.0	5,117
Total Middle Schools	25,354,933	5,060.0	5,011	25,605,721	5,080.0	5,040
High Schools						
Erie	3,472,927	697.0	4,983	3,649,047	757.0	4,820
Frederick	3,930,221	851.0	4,618	3,867,824	800.0	4,835
Longmont	5,548,614	1,209.0	4,589	5,599,368	1,217.0	4,601
Mead	2,018,939	328.0	6,155	2,460,189	488.0	5,041
Niwot	5,433,886	1,295.0	4,196	5,430,673	1,281.0	4,239
Silver Creek	4,554,556	1,074.0	4,241	4,467,453	1,054.0	4,239
Skyline	5,769,073	1,241.0	4,649	5,235,393	1,217.0	4,302
Total High Schools	30,728,216	6,695.0	4,590	30,709,947	6,814.0	4,507
Other Schools						
District-wide Preschool	1,300,604	886.0	1,468	1,514,633	1,042.0	1,454
Lyons Middle Senior High	2,488,177	441.0	5,642	2,501,166	441.0	5,672
Olde Columbine	742,850	100.0	7,429	728,279	106.0	6,871
Career Development Center	2,135,717	430.0	4,967	2,234,152	539.0	4,145
Universal High School	101,843	27.0	3,772	109,315	30.0	3,644
Total Other Schools	6,769,191	1,884.0	23,278	7,087,545	2,158.0	3,284
Total ALL Schools	\$ 114,801,705	24,875.0	\$ 4,615	\$ 116,135,903	25,505.0	\$ 4,553

* 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	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11
Program Codes 0010 - 2099					
Repairs & maintenance	\$ 87,317	\$ 51,944	\$ 59,267	\$ 112,609	\$ 150,609
Rentals	-	1,995	1,147	1,998	1,998
Other purchased services				-	-
Contracted field trips	5,818	4,952	9,344	5,000	5,000
Printing, binding & duplicating	-	-	37,378	97,491	97,491
Travel, registration, and entrance	85,183	77,793	69,132	69,239	69,239
Supplies	2,412,623	1,502,707	2,302,240	2,855,111	2,953,095
Books and periodicals	1,890,558	1,259,112	1,131,119	3,943,111	3,953,482
Equipment	235,550	216,692	1,229,521	163,291	167,901
Internal transportation charges	49,010	64,355	73,936	73,948	73,948
Other internal charges	-	-	-	-	-
Total Budgeted Expenditures	\$ 5,216,942	\$ 3,179,550	\$ 4,913,084	\$ 7,321,798	\$ 7,472,763
Required Allocation					
* Student FTE	22,836.5	23,901.1	22,749.3	23,121.2	23,060.2
Rate per student	180	184	193	194	194
Current Year Allocation	\$ 4,110,570	\$ 4,397,802	\$ 4,390,615	\$ 4,485,513	\$ 4,473,679
Carryover from prior year	3,002,228	1,895,855	3,114,108	2,591,639	2,591,639
Total Required Allocation	7,112,798	6,293,658	7,504,723	7,077,152	7,065,318
Carryover to Subsequent Year	\$ (1,895,855)	\$ (3,114,108)	\$ (2,591,639)	NONE	NONE

* 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;

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	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11
Focus Schools	\$ 1,500,000	\$ 37,546	903,334	1,500,000	1,500,000
STEM Program	300,000	300,000	-	300,000	300,000
Preschool Funding	150,000		115,765	150,000	150,000
Pre-AP at Middle School	100,000	-	87,774	100,000	100,000
Expand AP at high schools	10,000		1,145	10,000	10,000
Add Campus Supervisors	500,000	156,219	344,478	500,000	348,351
Maintain current SROs	250,000		76,925	250,000	250,000
Add O&M Staffing	905,000	33,305	859,732	905,000	905,000
Increase maintenance supplies	121,000	121,000	121,000	121,000	121,000
Network bandwidth	1,000,000	-	2,000,000	1,000,000	1,000,000
Computer technicians	225,000	24,698	127,689	225,000	332,811
Charter School Allocation	1,222,046	1,222,046	1,266,415	1,266,415	1,256,435
Recruit & Retain Staff	6,000,000	-	6,000,234	6,000,235	6,000,234
Reduce Class Size - Restore Teachers	4,216,180	246,780	3,129,402	4,216,180	4,216,180
Revenue from Increased Valuation	-	-	900,000	910,595	910,595
	\$ 16,499,226	\$ 2,141,594	\$ 15,933,893	\$ 17,454,425	\$ 17,400,607

* 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 \$36,311,133. Property taxes provide nearly all of the revenue for this fund, with investment income contributing less than 1%.

The legal debt limit of 20% of the District's 2010 assessed valuation of \$2.34 billion is \$467.8 million, which exceeds the net amount of the District's bonds payable, less funds available for debt service payment, by approximately \$2.5 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 was board approved at 14.300 mills for 2010, which is approximately 30.0% of the total projected tax levy of 46.837 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 15th and December 15th. Principal is due annually on December 15th through 2010. 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 15th and December 15th. Principal is due annually on December 15th 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 15th and December 15th. 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, 2005, \$42,815,000 General Obligation Refunding Bonds were issued. Interest accrues at 5.0% and is payable each June 15th and December 15th. Principal is due annually on December 15, 2010 through 2017. The premium of \$3,546,660 that was received upon the issuance of the bonds is being amortized based upon maturity of the bonds. 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 2005. Interest accrues at rates ranging from 3.0% to 5.0% and is payable each June 15th and December 15th. Principal is due annually on December 15 through 2022. The premium of \$511,241 that was received upon the issuance of the bonds is being amortized based upon maturity of the bonds. As of June 30, 2010, the outstanding balance is \$9,745,000.

\$56,800,000 General Obligation Building Bonds were issued in November 2006. Interest accrues at rates ranging from 3.8% to 5.0% and is payable each June 15th and December 15th. Principal is due annually on December 15, 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.

On April 4, 2006, \$43,455,000 General Obligation Refunding Bonds were issued. Interest accrues at 3.6% to 5.25% and is payable each June 15th and December 15th. Principal is due annually on December 15 through 2022. As of June 30, 2010, the outstanding balance is \$38,975,000.

\$104,000,000 General Obligation Building Bonds were issued in February 2009. Interest accrues at rates ranging from 2.0% to 5.0% and is payable each June 15th and December 15th. 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; \$8,590,000 of Tax-Exempt General Obligation Building Bonds and \$76,410,000 of Taxable General Obligation Building Bonds as part of the Direct Pay Build America Bond program. The tax-exempt bonds accrue interest at 5.25%, payable each June 15th and December 15th. Principal is due annually on December 15, 2023 through 2025. The premium of \$1,191,756 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 15th and December 15th. 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	Amended Budget 6/30/10	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11
Revenues					
Property taxes	30,967,684	33,072,353	32,968,774	33,000,000	33,444,691
Investment income	92,942	90,000	1,587	90,000	1,587
Total revenues	31,060,626	33,162,353	32,970,361	33,090,000	33,446,278
Expenditures					
Debt principal	11,045,000	11,695,000	11,695,000	12,560,000	12,560,000
Interest	16,208,693	19,182,026	19,182,026	23,744,083	23,744,083
Fiscal charges	5,550	5,550	3,900	7,050	7,050
Total expenditures	27,259,243	30,882,576	30,880,926	36,311,133	36,311,133
Excess of revenues over (under) expenditures	3,801,383	2,279,777	2,089,435	(3,221,133)	(2,864,855)
Fund balance, beginning	27,000,135	30,801,518	30,801,518	32,708,942	32,890,953
Fund balance, ending	\$ 30,801,518	\$ 33,081,295	\$ 32,890,953	\$ 29,487,809	\$ 30,026,098

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

Description	Principal	Interest	Total
General Obligation Bonds			
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
Building 2005	9,745,000	3,392,631	13,137,631
Refunding 1997 in 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	105,201,162	209,101,162
Building 2010A	8,590,000	6,585,418	15,175,418
Building 2010B	76,410,000	89,856,268	166,266,268
Total G.O. Bonds	\$ 465,295,000	\$ 323,451,494	\$ 788,746,494

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
Total	\$ 465,295,000	\$ 323,451,494	\$ 788,746,494

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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	Amended Budget 6/30/10	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11
Revenues					
Investment income	\$ 932,056	\$ 400,000	\$ 935,800	\$ 1,200,000	\$ 1,200,000
Miscellaneous	44,201	-	2,213	-	-
Total revenues	976,257	400,000	938,013	1,200,000	1,200,000
Expenditures					
Salaries	439,553	500,000	529,548	500,000	500,000
Benefits	92,425	115,000	121,813	115,000	115,000
Purchased services	3,301,179	6,000,000	32,900,969	5,000,000	5,000,000
Supplies and materials	2,129,231	1,000,000	783,783	3,000,000	3,000,000
Capital outlay	7,632,114	60,000,000	4,590,435	100,000,000	100,000,000
Other	570,016	1,000,000	340,970	500,000	500,000
Interest expense	30,683	31,000	21,777	16,000	16,000
Total expenditures	14,195,201	68,646,000	39,289,295	109,131,000	109,131,000
Excess of revenues over (under) expenditures	(13,218,944)	(68,246,000)	(38,351,282)	(107,931,000)	(107,931,000)
Other Financing Sources (Uses)					
Proceeds of bonds	104,000,000	-	85,000,000	-	-
Premium received on issuance of bonds	504,199	-	1,191,756	-	-
Bond issuance costs	(751,347)	-	-	-	-
Total other financing sources	103,752,852	-	86,191,756	-	-
Net change in fund balance, budgetary basis	90,533,908	(68,246,000)	47,840,474	(107,931,000)	(107,931,000)
Fund balance, beginning	20,603,157	111,137,065	111,137,065	171,474,065	158,977,539
Fund balance, ending	\$ 111,137,065	\$ 42,891,065	\$ 158,977,539	\$ 63,543,065	\$ 51,046,539

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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 \$4,889,782 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

	Actual 06/30/09	Amended Budget 06/30/10	Actual 06/30/10	Adopted Budget 06/30/11	Amended Budget 06/30/11
Revenues					
Equalization	4,296,876	5,433,000	5,303,750	4,909,000	4,889,782
Investment income	24,807	13,000	10,250	20,000	20,000
Miscellaneous	17,911	7,000	66,452	-	-
Total revenues	4,339,594	5,453,000	5,380,452	4,929,000	4,909,782
Expenditures					
Capital outlay:	3,301,370	7,633,658	3,873,850	8,378,000	8,378,000
Total expenditures	3,301,370	7,633,658	3,873,850	8,378,000	8,378,000
Excess of revenues over (under) expenditures	1,038,224	(2,180,658)	1,506,602	(3,449,000)	(3,468,218)
Fund balance, beginning	2,042,434	3,080,658	3,080,658	4,140,658	4,587,260
Fund balance, ending					
Nonspendable - deposits, prepaids	42,257	-	42,257	-	42,257
Assigned - for subsequent year expenditures	1,968,434	900,000	3,449,000	691,000	691,000
Committed	1,069,967	-	1,096,003	658	385,785
Fund balance, ending	\$ 3,080,658	\$ 900,000	\$ 4,587,260	\$ 691,658	\$ 1,119,042

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

Fund Accounts	Planned Project/Item to be Acquired	Site/Department	Adopted Budget
Arts/Athletics	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
	Total - Arts/Athletics		123,750
Custodial	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
	Total - Custodial		49,500
DTS	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
	Total - DTS		1,212,750
Electric/HVAC/Plumbing	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 Efficient)	CDC	9,500
	Total - Electric/HVAC/Plumbing		281,950
Environmental	Site and Building compliance issues	Districtwide	24,750
	Total - Environmental		24,750
Furniture, Fixtures & Equipment	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
	Total - Furniture, Fixtures & Equipment		198,000

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

Fund Accounts	Planned Project/Item to be Acquired	Site/Department	Adopted Budget
Grounds Department	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
	Total - Grounds Department		732,000
Growth	Materials for new employees	Districtwide	100,000
	Total - Growth		100,000
Operations & Maintenance - Districtwide	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
	Total - Operations & Maintenance - Districtwide		594,800
Classrooms	portable classrooms	Districtwide	171,250
	yearly lease payments	Districtwide	100,000
	Total - Portable Classrooms		271,250
Rentals	Student services	Student Services	145,000
	Vance Brand	Skyline High School	12,000
	BOCES	Districtwide	140,000
	Total - Rentals		297,000
Security	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
	Total - Security		123,600

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

Fund Accounts	Planned Project/Item to be Acquired	Site/Department	Adopted Budget
Site/Building Compliance	Site and Building compliance issues	Districtwide	247,650
	Total - Site/Building Compliance		247,650
Transportation	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 Surveillance Systems for Buses	Transportation Services	30,800
	Total - Transportation		693,000
	Grand Total		4,950,000

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 300 students have been approved for FY11, resulting in an FTE of 150.0 and \$948,401 in revenue.

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

	Actual 6/30/09	Amended Budget 6/30/10	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11
Revenues					
Equalization	\$ 879,187	\$ 1,051,000	1,041,244	\$ 940,000	\$ 948,401
Investment income	4,723	2,000	1,400	2,000	2,000
Miscellaneous	269	-		-	-
Total revenues	884,179	1,053,000	1,042,644	942,000	950,401
Expenditures					
Salaries	150,969	170,000	161,750	180,000	180,000
Benefits	38,986	42,000	45,978	52,000	52,000
Purchased services	560,917	1,124,000	625,348	890,000	890,000
Supplies and materials	7,439	31,000	7,276	7,000	7,000
Capital outlay			20,000		
Other	15,128	6,000	19,418	20,000	20,000
Total expenditures	773,439	1,373,000	879,770	1,149,000	1,149,000
Excess of revenues over (under) expenditures	110,740	(320,000)	162,874	(207,000)	(198,599)
Fund balance, beginning	263,591	374,331	374,331	419,331	537,205
Fund balance, ending					
Committed for contingencies	-	27,000	-	23,000	-
Restricted	374,331	27,331	537,205	189,331	338,606
Fund balance, ending	\$ 374,331	\$ 54,331	\$ 537,205	\$ 212,331	\$ 338,606

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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/PPR for students over 17 years old. 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	Amended Budget 6/30/10	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11
Revenues					
Investment income	22,729	\$ 6,000	4,533	\$ 5,000	\$ 5,000
Charges for services	3,230,643	3,600,000	3,074,153	3,400,000	3,400,000
Total revenues	3,253,372	3,606,000	3,078,686	3,405,000	3,405,000
Expenditures					
Instruction	3,388,437	4,006,000	3,242,778	3,763,000	3,763,000
Support				42,000	42,000
Total expenditures	3,388,437	4,006,000	3,242,778	3,805,000	3,805,000
Excess (deficiency) of revenues over (under) expenditures	(135,065)	(400,000)	(164,092)	(400,000)	(400,000)
Other Financing Sources (Uses)					
Transfers in	170,000	-	169,309	-	-
Transfers out	(33,585)	-	(6,400)	-	-
Net change in fund balance	1,350	(400,000)	(1,183)	(400,000)	(400,000)
Fund balance, beginning	1,882,941	1,884,291	1,884,291	1,745,291	1,883,108
Fund balance, ending					
Committed for contingencies	-	80,000	400,000	76,000	76,000
Assigned, designated for subsequent year expenditures	-	-		-	400,000
Unassigned	1,884,291	1,404,291	1,483,108	1,269,291	1,007,108
Fund balance, ending	\$ 1,884,291	\$ 1,484,291	\$ 1,883,108	\$ 1,345,291	\$ 1,483,108

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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	Amended Budget 6/30/10	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11
Revenues					
Investment income	\$ 91,871	\$ 62,000	\$ 63,384	\$ 11,000	\$ 11,000
Miscellaneous	199,537	250,000	452,712	269,000	\$ 269,000
Total revenues	291,408	312,000	516,096	280,000	280,000
Expenditures					
Purchased services	826	-	7,945	-	-
Capital outlay	-	3,458,530		3,695,530	3,934,681
Total expenditures	826	3,458,530	7,945	3,695,530	3,934,681
Excess of revenues over (under) expenditures	290,582	(3,146,530)	508,151	(3,415,530)	(3,654,681)
Fund balance, beginning	2,855,948	3,146,530	3,146,530	3,415,530	3,654,681
Fund balance, ending					
Assigned, designated for subsequent year expenditures	-	-	3,415,530	-	-
Unassigned	3,146,530	-	239,151	-	-
Fund balance, ending	\$ 3,146,530	\$ -	\$ 3,654,681	\$ -	\$ -

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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

	Actual 6/30/09	Amended Budget 6/30/10	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11
Revenues					
Local grants	24,271	\$ 40,000	10,000	\$ 70,000	\$ 71,000
State grants	550,391	700,000	686,945	523,000	523,000
Federal grants	8,289,764	9,022,000	8,333,855	10,381,000	11,118,347
ARRA - Federal Education Stimulus Funds	-	9,519,000	4,289,654	9,709,000	9,709,000
Total revenues	8,864,426	19,281,000	13,320,454	20,683,000	21,421,347
Expenditures					
Salaries	5,643,413	8,544,000	5,945,745	7,994,000	8,345,220
Benefits	1,191,123	1,740,000	1,364,583	1,907,000	1,993,162
Purchased services	951,184	1,616,000	2,052,088	2,187,000	2,279,828
Supplies and materials	616,990	3,213,000	2,349,037	2,520,000	2,530,850
Capital outlay	109,700	1,627,000	1,068,243	1,925,000	1,925,000
Other	352,016	2,541,000	540,758	4,151,000	4,347,287
Total expenditures	8,864,426	19,281,000	13,320,454	20,684,000	21,421,347
Excess of revenues over (under) expenditures	-	-	-	(1,000)	-
Fund balance, beginning	-	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ (1,000)	\$ -

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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	Amended Budget 6/30/10	2nd Amended Budget 6/30/10	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11
Revenues						
Investment income	\$ 5,535	\$ 10,000	\$ 10,000	\$ 570	\$ 1,000	\$ 10,000
Charges for services	3,694,543	3,992,000	3,992,000	3,766,563	3,992,000	3,850,000
Miscellaneous	81,536	78,000	78,000	144,741	78,000	150,000
State match	112,758	105,000	105,000	115,350	100,000	115,000
National school lunch program	3,179,954	3,300,000	3,696,000	3,683,370	3,400,000	3,750,000
Total revenues	7,074,326	7,485,000	7,881,000	7,710,594	7,571,000	7,875,000
Expenditures						
Salaries	2,941,970	2,980,000	3,323,000	3,004,263	2,980,000	3,200,000
Benefits	728,558	810,000	863,000	823,430	843,000	896,000
Purchased services	374,982	200,000	200,000	51,092	175,000	100,000
Supplies and materials	3,008,164	3,085,000	3,495,000	3,518,461	3,115,000	3,525,000
Capital outlay	44,521	50,000	50,000	41,608	50,000	50,000
Other	189,981	100,000	100,000	183,818	100,000	104,000
Total expenditures	7,288,176	7,225,000	8,031,000	7,622,672	7,263,000	7,875,000
Net income (loss), budgetary basis	(213,850)	260,000	(150,000)	87,922	308,000	-
Reconciliation to USGAAP Basis						
Depreciation	(165,571)	(145,000)	(145,000)	(172,413)	(166,000)	(166,000)
Loss on disposal of equipment	(6,306)	-	-	(2,771)	-	-
Contributions to contributed capital	312,655	-	-	135,146	-	-
Commodities received	374,763	-	410,000	410,376	-	-
Commodities used	(372,066)	-	-	-	-	-
Change in net assets, USGAAP basis	(70,375)	115,000	115,000	458,260	142,000	(166,000)
Fund balance, beginning	1,622,105	1,551,730	1,551,730	1,551,730	1,653,730	2,009,990
Fund balance, ending						
Nonspendable - capital assets	1,075,631	1,095,000	1,095,000	1,042,353	1,115,000	1,042,353
Unassigned	476,099	571,730	571,730	967,637	680,730	801,637
Fund balance, ending	\$ 1,551,730	\$ 1,666,730	\$ 1,666,730	\$ 2,009,990	\$ 1,795,730	\$ 1,843,990

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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 \$4,889,782 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	Amended Budget 6/30/10	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11
Revenues					
Investment income	174,177	56,000	96,465	30,000	30,000
State equalization	2,366,000	1,688,000	1,688,000	2,305,000	2,305,000
Miscellaneous	97,637	700,000	762,505	5,000	5,000
Total revenues	2,637,814	2,444,000	2,546,970	2,340,000	2,340,000
Expenditures					
Salaries	174,751	223,000	197,779	293,000	293,000
Benefits	36,233	49,000	43,343	69,000	69,000
Purchased services	769,336	1,145,000	802,330	901,000	901,000
Claims paid	264,017	980,000	837,842	990,000	990,000
Supplies and materials	10,827	86,000	30,673	17,000	17,000
Capital outlay	-	-	8,404	2,000	2,000
Other	4,955	5,000	6,457	68,000	68,000
Total expenditures	1,260,119	2,488,000	1,926,828	2,340,000	2,340,000
Excess of revenues over (under) expenditures	1,377,695	(44,000)	620,142	-	-
Fund balance, beginning	4,450,725	5,828,420	5,828,420	6,601,420	6,448,562
Fund balance, ending					
Restricted for TABOR	1,191,252	1,717,190	-	1,147,944	-
Committed for contingencies	-	47,000	-	47,000	47,000
Committed	4,637,168	4,020,230	-	5,406,476	6,401,562
Fund balance, ending	\$ 5,828,420	\$ 5,784,420	\$ 6,448,562	\$ 6,601,420	\$ 6,448,562

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Section K

SPECIAL ACTIVITIES FUND

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

SPECIAL ACTIVITIES FUND

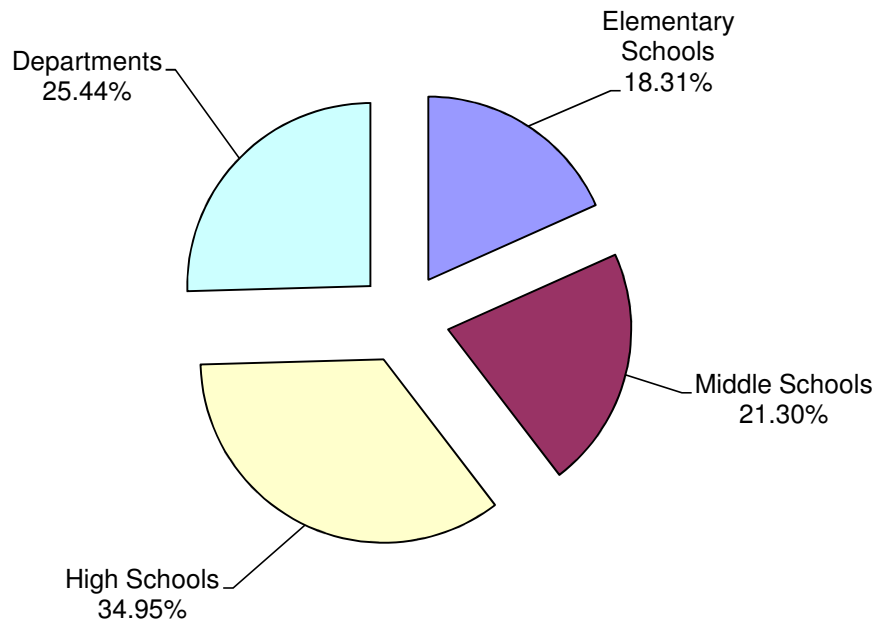
The Special Activities Fund records financial transactions related to school sponsored pupil intrascholastic and interscholastic athletic and other related activities. Although these activities are generally supported by revenues from pupils and gate receipts, they may be supplemented with direct support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

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
SPECIAL ACTIVITIES FUND

	Actual 6/30/09	Amended Budget 6/30/10	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11
Revenues					
Investment Income	\$ -	\$ 3,000	\$ 6,324	\$ 6,000	\$ 6,000
Athletic activities	1,036,924	1,380,000	1,588,490	1,657,000	1,657,000
Pupil activities	1,742,165	2,319,000	3,005,373	2,609,000	2,609,000
PTO/Gift activities	223,514	298,000	299,758	447,000	447,000
Total revenues	3,002,603	4,000,000	4,899,945	4,719,000	4,719,000
Expenditures					
Athletic activities	1,317,928	2,197,000	1,923,048	3,016,000	2,719,000
Pupil activities	1,763,336	3,748,000	3,161,114	4,385,000	4,066,753
PTO/Gift activities	235,746	817,000	504,310	599,135	599,000
Total expenditures	3,317,010	6,762,000	5,588,472	8,000,135	7,384,753
Excess of revenues over expenditures	(314,407)	(2,762,000)	(688,527)	(3,281,135)	(2,665,753)
Other financing sources					
Transfer from General Fund	111,091	228,000	331,400	266,000	266,000
Transfer from Student Activities Fund	17,734	750,000	971,587		-
Total financing other sources	128,825	978,000	1,302,987	266,000	266,000
Net change in fund balance	(185,582)	(1,784,000)	614,460	(3,015,135)	(2,399,753)
Fund balance, beginning	1,970,875	1,785,293	1,785,293	3,015,135	2,399,753
Fund balance, ending	\$ 1,785,293	\$ 1,293	\$ 2,399,753	\$ -	\$ -

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	6/30/10
Elementary Schools				
Alpine	\$ 74	\$ 1,140	\$ 2,351	\$ 7,682
Black Rock	-	-	14,290	18,505
Blue Mountain	-	-	15,458	26,537
Burlington	630	1,517	4,257	9,149
Centennial	-	-	2,131	22,163
Central	3,938	9,093	(1,812)	19,700
Columbine	9,995	5,521	8,687	6,936
Eagle Crest	13,657	20,591	25,899	12,191
Erie	9,065	19,814	10,725	20,124
Fall River	6,710	10,153	47,032	39,197
Frederick	100	103	183	8,577
Hygiene	(270)	5,172	(669)	11,527
Indian Peaks	716	2,551	3,309	45,007
Legacy	-	446	4,382	16,880
Loma Linda	-	-	(147)	18,464
Longmont Estates	-	-	(10)	6,164
Lyons	1,628	1,782	4,021	17,166
Mead	-	8,561	10,556	25,674
Mountain View	82	298	581	12,426
Niwot	970	567	(11,027)	38,846
Northridge	-	760	5,719	(228)
Prairie Ridge	916	3,680	4,277	10,135
Rocky Mountain	577	3,128	6,740	9,096
Sanborn	2,772	6,264	6,645	31,427
Spangler	16,640	14,172	17,780	5,972
Elementary School Total	68,200	115,313	181,358	439,314
Middle Schools				
Altona	21,391	33,935	32,708	47,039
Coal Ridge	16,187	52,505	77,523	48,373
Erie	4,737	18,783	17,408	43,381
Heritage	1,135	4,280	5,885	55,979
Longs Peak	7,036	15,369	14,733	61,087
Mead	4,606	8,703	15,938	22,912
Sunset	7,489	28,999	44,999	42,465
Trail Ridge	917	5,349	23,494	149,265
Westview	9,049	14,590	21,117	40,680
Middle School Total	72,547	182,513	253,805	511,180
High Schools				
CDC	32,462	57,589	33,930	17,011
Erie	8,853	30,439	20,010	53,698
Frederick	24,352	68,366	50,936	16,273
Longmont	141,975	231,450	220,334	5,194
Lyons	14,975	39,230	26,882	72,162
Mead	-	-	-	85,304
Niwot	85,997	93,882	81,671	63,143
Olde Columbine	-	4,877	4,430	87,941
Silver Creek	(1,368)	(23,432)	(15,446)	167,341
Skyline	90,372	98,989	25,450	270,695
High School Total	397,618	601,390	448,197	838,761
Departments				
Athletics	657,721	582,037	406,732	284,089
Extracurricular	10,722	43,854	40,430	28,369
Other	429,237	445,768	454,771	298,040
Department Total	1,097,680	1,071,659	901,933	610,498
District Total	1,636,045	1,970,875	1,785,293	2,399,753

Section L

STUDENT ACTIVITY FUND

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

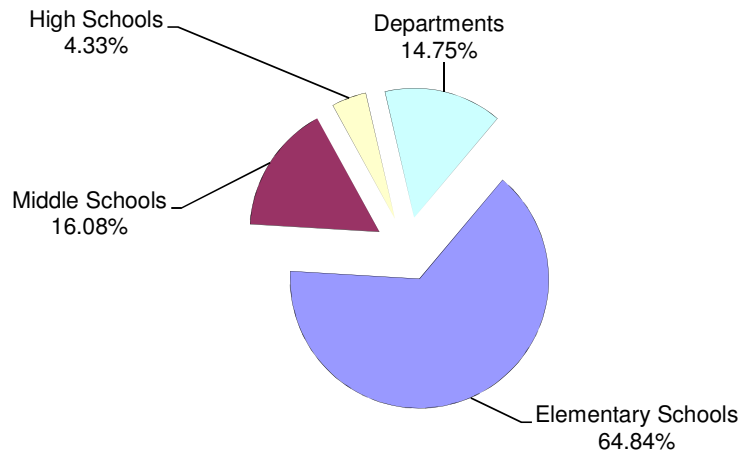
STUDENT ACTIVITY FUND

The Student Activity Fund is a fiduciary fund that the District is responsible for financial oversight. The fund is used to record financial transactions related to non-district sponsored activities and fundraisers. Accounting is maintained for each District school and departments, and separate activities within each location. Revenues are provided from Option 1 parent groups fundraising events, vending revenues and miscellaneous sources. Expenditures support school and department needs.

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

	Actual 6/30/09	Amended Budget 6/30/10	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11
Revenues					
Elementary Schools	\$ 541,305	\$ 542,000	\$ 113,775	\$ 104,000	\$ 104,000
Middle Schools	602,251	602,000	9,931	25,000	25,000
High Schools	885,411	885,000	8,692	21,000	21,000
Other Revenue	13,917	14,000	5,091	7,000	7,000
Total revenues	2,042,884	2,043,000	137,489	157,000	157,000
Expenditures					
Elementary Schools	497,755	557,686	100,930	168,707	115,000
Middle Schools	625,267	629,078	23,408	37,146	37,146
High Schools	1,009,128	1,093,197	6,719	27,850	27,850
Other Expenditures	11,394	78,399	30,812	70,856	46,397
Total expenditures	2,143,544	2,358,360	161,869	304,559	226,393
Change in undistributed monies	\$ (100,660)	(315,360)	\$ (24,380)	(147,559)	\$ (69,393)
Transfers out					
Transfer to Special Activities Fund	(17,734)	(750,000)	(971,587)	-	0
Undistributed monies, beginning	1,183,754	1,065,360	1,065,360	147,559	69,393
Undistributed monies, ending	\$ 1,065,360	\$ -	\$ 69,393	\$ -	\$ -

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	6/30/10
Elementary Schools					
Alpine	\$ 2,083	\$ (141)	\$ 3,103	\$ 4,596	\$ -
Black Rock	-	-	-	2,939	-
Blue Mountain	-	-	-	1,336	20,259
Burlington	15,505	12,392	13,598	24,262	-
Centennial	-	-	-	10,800	275
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	-
Hygiene	29,602	22,226	15,854	13,683	-
Indian Peaks	14,025	11,309	13,186	13,283	372
Legacy	3,151	3,944	3,427	3,977	-
Loma Linda	25,959	19,238	20,827	21,998	9,517
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	-
Northridge	12,487	17,883	18,135	12,335	15,475
Prairie Ridge	23,796	31,726	37,512	45,264	-
Rocky Mountain	19,571	18,079	14,279	12,563	-
Sanborn	21,091	23,189	15,823	11,384	243
Spangler	25,614	8,720	6,600	3,705	(1,145)
Elementary School Total	391,376	328,957	322,134	365,686	44,997
Middle Schools					
Altona	11,492	9,668	14,416	6,862	5,803
Coal Ridge	32,918	37,788	6,550	8,471	1,790
Erie	35,067	53,336	36,420	30,710	-
Heritage	68,070	57,539	48,081	33,787	841
Longs Peak	57,741	45,673	38,116	38,891	2,440
Mead	30,566	33,959	27,100	23,810	-
Sunset	97,751	96,388	74,264	90,494	282
Trail Ridge	12,960	25,837	24,480	18,921	-
Westview	36,908	29,476	30,667	25,132	-
Middle School Total	383,473	389,664	300,094	277,078	11,157
High Schools					
CDC	95,414	65,571	48,681	49,837	354
Erie	62,130	74,402	68,664	66,146	-
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	-	-	-	-	1,973
Niwot	216,642	126,433	109,976	92,594	675
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	-
High School Total	968,773	634,903	496,707	358,197	3,002
Departments					
Athletics	615,363	18,537	-	186	-
Extracurricular	49,165	7,845	12,219	12,279	7,955
Other	156,429	109,199	52,600	51,934	2,283
Department Total	820,957	135,581	64,819	64,399	10,237
District Total	\$ 2,564,579	\$ 1,489,105	\$ 1,183,754	\$ 1,065,360	\$ 69,393

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	Amended Budget 6/30/10	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11
Additions					
Investment income	\$ 1,806	\$ 500	\$ 354	\$ -	\$ -
Contributions	63,029	60,000	56,800	60,000	\$ 60,000
Total additions	64,835	60,500	57,154	60,000	60,000
Deductions					
Scholarships	60,128	90,000	68,910	69,000	\$ 150,000
Total deductions	60,128	90,000	68,910	69,000	150,000
Change in undistributed monies	4,707	(29,500)	(11,756)	(9,000)	(90,000)
Undistributed monies, beginning	213,750	218,457	218,457	199,857	206,701
Undistributed monies, ending	\$ 218,457	\$ 188,957	\$ 206,701	\$ 190,857	\$ 116,701

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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. The City of Longmont ceased monetary support for this fund in the 2010-2011 school year, and the status of the fund and the district contribution will be decided prior to June 30, 2011.

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

	Actual 6/30/09	Amended Budget 6/30/10	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11
Revenues					
Investment income	\$ 1,294	\$ 1,500	\$ 225	\$ 200	\$ 200
Charges for services	101,610	100,000	93,677	71,000	71,000
Contributions	42,000	42,000	21,000	42,000	-
Total revenues	144,904	143,500	114,902	113,200	71,200
Expenditures					
Salaries	144,337	135,660	142,568	139,000	139,000
Benefits	29,928	34,427	32,664	33,000	33,000
Purchased services	3,946	31,250	1,857	2,000	2,000
Supplies and materials	23,077	10,500	26,251	20,000	20,000
Capital outlay	25,963	40,000	3,928	4,000	4,000
Total expenditures	227,251	251,837	207,268	198,000	198,000
Excess of revenues over (under) expenditures	(82,347)	(108,337)	(92,366)	(84,800)	(126,800)
Other Financing Sources (Uses)					
Transfers in	79,000	79,000	79,000	79,000	79,000
Net change in fund balance	(3,347)	(29,337)	(13,366)	(5,800)	(47,800)
Fund balance, beginning	159,102	155,755	155,755	150,955	142,389
Fund balance, ending					
Unassigned	155,755	126,418	142,389	145,155	94,589
Fund balance, ending	\$ 155,755	\$ 126,418	\$ 142,389	\$ 145,155	\$ 94,589

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Section O

SUMMARY BUDGET REPORTS

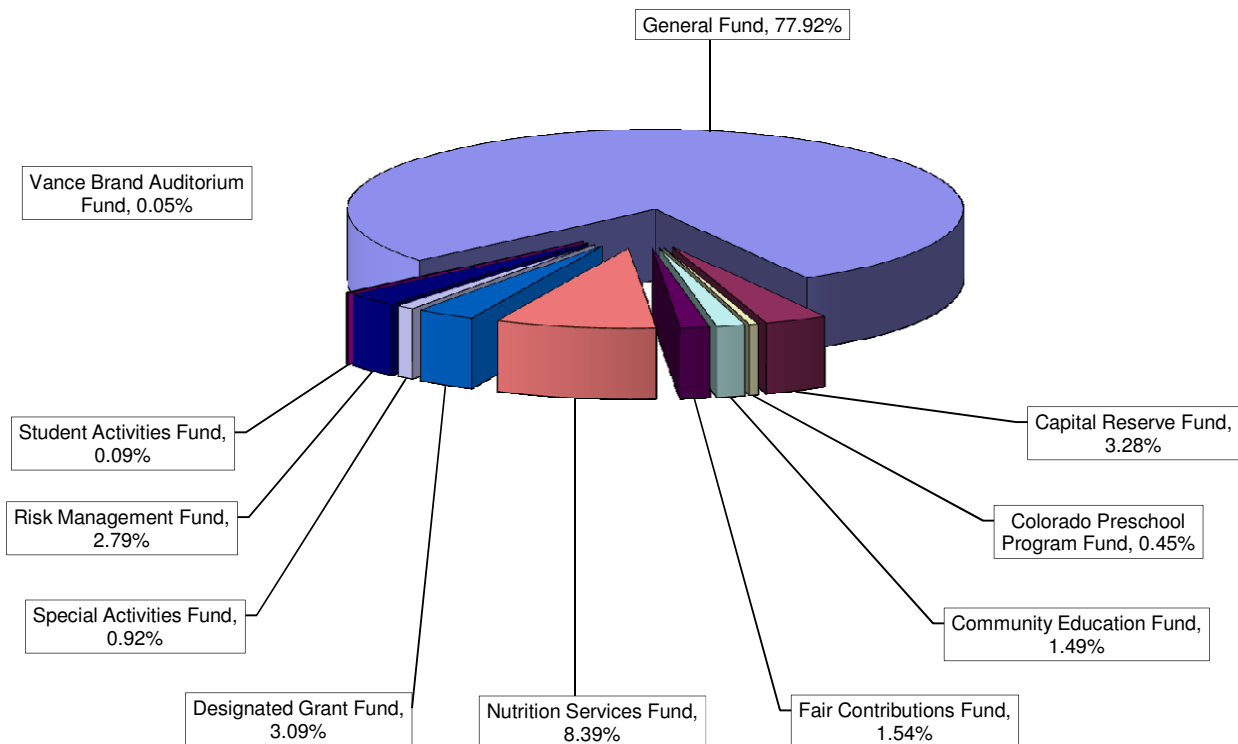
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ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
CONSOLIDATED AMENDED BUDGET SUMMARY
FISCAL YEAR ENDING JUNE 30, 2011

	Net Operating Funds Total	Net Other Funds Total	District Total
Beginning Fund Balance	\$ 49,822,187	\$ 192,075,193	\$ 241,897,380
Revenue	242,249,907	34,706,278	276,956,185
Designated and Reserved Fund Balance	7,272,569	-	7,272,569
Total Funds Available	\$ 299,344,663	\$ 226,781,471	\$ 526,126,134

Expenditures	\$ 255,241,638	\$ 36,461,133	\$ 291,702,771
Prior Year Obligations	7,272,569	-	7,272,569
Reconciliation to USGAAP	166,000	-	166,000
Invested in capital assets	-	109,131,000	109,131,000
TABOR Reserves	5,917,986	-	5,917,986
Other Appropriated Reserves	3,945,000	-	3,945,000
Total Appropriations	272,543,193	145,592,133	418,135,326
Non-appropriated Fund Balance	26,801,470	81,189,338	107,990,808
Total Appropriations and Non-appropriated Fund Balance	\$ 299,344,663	\$ 226,781,471	\$ 526,126,134

**Consolidated Operating Funds
Revenues & Expenditures**



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

	General Fund	Capital Reserve Fund	Colorado Preschool Program Fund	Community Education Fund	Fair Contributions Fund
Revenues					
State Formula					
Local Property Tax	\$ 58,786,045	\$ -	\$ -	\$ -	\$ -
State Equalization	99,273,405	4,889,782	948,401		
Specific Ownership Tax	3,265,000				
Stabilization Funds	-				
Fiscal Emergency Reserve	-				
Local Sources					
Other Specific Ownership Tax	2,824,000				
Mill Levy Override	17,144,000				
Investment Income	277,000	20,000	2,000	5,000	11,000
Charges for Services	4,209,000			3,400,000	
Other	1,732,000	-			269,000
State Sources					
Special Education	3,223,351				
Vocational Education	613,470				
Transportation	1,154,000				
Other	1,736,775				
Federal Sources					
Special Education					
Other	1,883,131				
Total Revenues	196,121,177	4,909,782	950,401	3,405,000	280,000
Designated and Reserved Fund	7,272,569		-	-	-
Total Funds Available	203,393,746	4,909,782	950,401	3,405,000	280,000
Direct Instruction	112,878,828		890,000	3,763,000	
Instructional Support Services	18,261,912		259,000	42,000	
School Management	14,131,073				
Instruction Services Subtotal	145,271,813	-	1,149,000	3,805,000	-
District Wide Support Services					
General Administration	1,811,063				
Fiscal Services	2,141,844				
Operations/Maintenance/Custodial	19,062,328				
Pupil Transportation	6,160,820				
Central Services	6,296,596				
Nutrition Services					
Capital Outlay		8,378,000			3,934,681
Other Support Services					-
District Wide Support Services Subtotal	35,472,651	8,378,000	-	-	3,934,681
Community Services	385,750				
Other Operating Expenditures					
Charter Schools	17,399,250				
District Wide Subtotal	17,785,000	-	-	-	-
Total Budgeted Expenditures	198,529,464	8,378,000	1,149,000	3,805,000	3,934,681
Transfers To (From) Other Funds	345,000			-	
Total Expenditures and Transfers	198,874,464	8,378,000	1,149,000	3,805,000	3,934,681
Prior Year Obligations	7,272,569				
Total Expenditures, Transfers and Prior Year Obligations	206,147,033	8,378,000	1,149,000	3,805,000	3,934,681
Net Change in Fund Balance	(2,753,287)	(3,468,218)	(198,599)	(400,000)	(3,654,681)
Beginning Fund Balance	28,089,846	4,587,260	537,205	1,883,108	3,654,681
Reconciliation to USGAAP Basis of Accounting	-	-	-	-	-
Ending Fund Balance (Deficit)	25,336,559	1,119,042	338,606	1,483,108	-
Estimated Funded Pupil Count	25,172.5	25,322.5	150.0		25,322.5
Budgeted Expenditures per Funded Pupil	\$ 7,887	\$ 331	\$ 7,660		\$ 155

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	\$ -	\$ -	\$ -	\$ 58,786,045 107,416,588 3,265,000
						2,824,000 17,144,000 361,200 11,530,000 7,097,000
71,000	10,000 3,850,000 150,000	30,000 5,000	6,000 4,713,000	157,000	200 71,000 -	
523,000	115,000					3,223,351 613,470 1,154,000 2,374,775
3,300,000 17,527,347 21,421,347	3,750,000					3,300,000 23,160,478 242,249,907
-	-	-	-	-	-	7,272,569
21,421,347	7,875,000	2,340,000	4,719,000	157,000	71,200	249,522,476
8,997,000 12,424,347 21,421,347						126,528,828 30,987,259 14,131,073 171,647,160
						1,811,063 2,141,844
						19,062,328 6,160,820 8,834,596 7,875,000 12,312,681 226,393
-	7,875,000	2,340,000		226,393	198,000	58,424,725
			7,384,753			385,750 7,384,753 17,399,250
-	-	-	7,384,753	-	-	25,169,753
21,421,347	7,875,000	2,340,000	7,384,753	226,393	198,000	255,241,638
			(266,000)	-	(79,000)	-
21,421,347	7,875,000	2,340,000	7,118,753	226,393	119,000	255,241,638
						7,272,569
21,421,347	7,875,000	2,340,000	7,118,753	226,393	119,000	262,514,207
-	-	-	(2,399,753)	(69,393)	(47,800)	(12,991,731)
-	2,009,990	6,448,562	2,399,753	69,393	142,389	49,822,187
-	(166,000)	-	-	-	-	(166,000)
-	1,843,990	6,448,562	-	-	94,589	36,664,456

25,322.5	25,322.5	25,322.5	25,322.5	25,322.5	25,322.5	
\$ 846	\$ 311	\$ 92	\$ 292	\$ 9	\$ 8	

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
CONSOLIDATED AMENDED 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
Revenues				
Local Sources				
Property Tax	\$ 33,444,691	\$ -	\$ -	\$ 33,444,691
Investment Income	1,587	1,200,000	-	1,201,587
Fund Raising and Contributions			60,000	60,000
Proceeds From Borrowing		-		-
Total Revenues	33,446,278	1,200,000	60,000	34,706,278
Expenditures:				
Debt Services	36,311,133			36,311,133
Capital Construction		109,131,000		109,131,000
Student Scholarships			150,000	150,000
Total Budgeted Expenditures	36,311,133	109,131,000	150,000	145,592,133
Net Change in Fund Balances	(2,864,855)	(107,931,000)	(90,000)	(110,885,855)
Beginning Fund Balances	32,890,953	158,977,539	206,701	192,075,193
Ending Fund Balances	\$ 30,026,098	\$ 51,046,539	\$ 116,701	\$ 81,189,338

Estimated Funded Pupil Count	25,322.5	25,322.5	
Budgeted Expenditures per Funded Pupil	\$ 1,434	\$ 4,310	

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