



Student Achievement ♦ Well-Being ♦ Partnerships

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

Boulder, Broomfield, Larimer, and Weld Counties

**SUPERINTENDENT'S
ADOPTED BUDGET**

**2012 Fiscal Year
July 1, 2011 – June 30, 2012**

May 25, 2011 (Introduction)
June 8, 2011 (Public Hearing)
June 22, 2011 (Adoption)

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

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ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

SUPERINTENDENT'S ADOPTED BUDGET FISCAL YEAR ENDING JUNE 30, 2012

TABLE OF CONTENTS

	Page
Superintendent's Budget Message.....	ii
Appropriation Resolution.....	1
Strategic Priorities.....	3
Budget Information.....	4
General Fund	A
Budget Development Assumptions.....	A-2
Summary of General Fund Revenues and Expenditures.....	A-4
Summary of Revenues by Source and Expenditures by Activity.....	A-5
Summary of Revenues by Source and Expenditures by Object.....	A-6
Schedule of General Fund Revenues from Local and State Sources	A-7
Expenditures by Activity and Object	A-8
Expenditure Analysis by Activity.....	A-12
Expenditure Analysis by Object.....	A-13
Expenditures by School/Department and Object	A-14
Average Cost per Pupil for School Level Budget.....	A-18
Instructional Materials and Supplies	A-19
Mill Levy Override Summary	A-20
Bond Redemption Fund.....	B
Building Fund.....	C
Capital Reserve Capital Projects Fund.....	D
Colorado Preschool Program Fund.....	E
Community Education Fund.....	F
Fair Contributions for Public School Sites Fund	G
Governmental Designated Purpose Grant Fund.....	H
Nutrition Services Fund.....	I
Risk Management Fund.....	J
Special Activities Fund.....	K
Student Activity Fund	L
Student Scholarship Fund.....	M
Vance Brand Civic Auditorium Fund.....	N
Summary Budget Reports.....	O



DATE: May 25, 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 2012, is the current expenditure plan for all funds generated through local, state and federal sources during the 2012 fiscal year, commencing July 1, 2011, and extending through June 30, 2012. This document includes financial, budgetary, and program information that we believe will provide the user with a better understanding of the District's operations. Financial negotiations with the St. Vrain Valley Education Association (SVVEA) were successfully completed. Therefore, the accompanying General Fund budget has been prepared showing the adjustments to compensation as agreed to with 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 the 1.3% increase to the base pay that was effective January 2011; no experience steps are provided.

The General Fund budget appropriation for 2011-12 is proposed to be \$215,181,985, which includes planned expenditures of \$199,751,932 plus appropriated reserves of \$15,430,053.

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	\$ 199,751,932	\$ 15,430,053	\$ 215,181,985
Capital Reserve Capital Projects Fund	2,670,000	4,359,923	7,029,923
Fair Contributions for Public School Sites Fund	415,000	3,484,716	3,899,716
Nutrition Services Fund	7,618,480	(280,880)	7,337,600
Governmental Designated Purpose Grant Fund	19,250,000	-	19,250,000
Risk Management Fund	334,000	2,047,000	2,381,000
Special Activities Fund	5,523,000	3,509,197	9,032,197
Student Activity Fund	200,000	170,670	370,670
Vance Brand Civic Auditorium Fund	100,200	11,800	112,000
Sub-Total - General Student Population	235,862,612	28,732,479	264,595,091
Colorado Preschool Program Fund	930,023	201,000	1,131,023
Community Education Fund	3,205,000	880,000	4,085,000
Sub-Total - Operating Funds	239,997,635	29,813,479	269,811,114
Other Funds			
Bond Redemption Fund	33,501,400	2,232,998	35,734,398
Building Fund	800,000	98,968,737	99,768,737
Student Scholarship Fund	60,000	30,000	90,000
Total Budget	274,359,035	131,045,214	405,404,249

The 2012 fiscal year budgets of the St. Vrain Valley School District will provide instructional and support services for a student body membership of slightly over 27,000 students.

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

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

The annual budget development is a cooperative staff and community effort. We continue to appreciate the time and support provided by those contributing to the process, especially the Finance and Audit Committee. We invite further participation of any who are interested in helping provide the best education we can for the children.

Respectfully,

A handwritten signature in black ink, appearing to read "Don Haddad". The signature is fluid and cursive, with the first name "Don" being more prominent than the last name "Haddad".

Don Haddad, Ed.D.
Superintendent of Schools

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APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of School District RE-1J in Boulder, Weld, and Larimer Counties and the City and County of Broomfield that it hereby appropriates the amounts shown in the following schedule to each fund for the ensuing fiscal year beginning July 1, 2011, and extending through June 30, 2012, and adopts the budgets related thereto.

General Fund	\$ 215,158,985
Bond Redemption Fund	35,734,398
Building Fund	99,768,737
Capital Reserve Capital Projects Fund	7,029,923
Colorado Preschool and Kindergarten Program Fund	1,154,023
Community Education Fund	4,085,000
Fair Contributions for Public School Sites Fund	3,899,716
Governmental Designated Purpose Grant Fund	19,250,000
Nutrition Services Fund	7,337,600
Risk Management Fund	2,381,000
Special Activities Fund	9,032,197
Student Activity Fund	370,670
Student Scholarship Fund	90,000
Vance Brand Civic Auditorium Fund	112,000
TOTAL	<u>\$ 405,404,249</u>

Date of the adoption of the budgets June 22, 2011

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), the acquisition, construction or remodeling of major capital facilities (capital projects fund), and the servicing of long-term debt (debt service funds). The District's major governmental funds are the General Fund (including the CPP and Risk Management Funds as subfunds), Governmental Designated Purpose Grants Fund, Bond Redemption Fund, and the Building Fund:

General Fund – The General Fund is the District's general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. Major revenue sources include local property taxes, specific ownership taxes, and State of Colorado equalization funding, as determined by the School Finance Act of 1994, as amended.

Expenditures include all costs associated with the daily operation of the schools, except for programs funded by grants from federal and state governments, school construction, certain capital outlay expenditures, debt service, food service operations, extracurricular athletic and other pupil activities, and insurance transactions.

Colorado Preschool Program Fund – This fund is reported as a sub-fund of the General Fund. Moneys allocated to this fund from the General Fund are used to pay the costs of providing preschool services directly to qualified at-risk children enrolled in the District's preschool program pursuant to C.R.S. 22-28-102.

Risk Management Fund – This fund is also a sub-fund of the General Fund. Moneys allocated to this fund from the General Fund are used to account for the payment of loss or damage to the property of the District, workers' compensation, property and liability claims, and the payment of related administration expenses.

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

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

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

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

The other “non-major” governmental funds of the District are Special Revenue Funds (other than the Governmental Designated Purpose Grants Fund) – These funds account for revenues derived from earmarked revenue sources, charges for supporting educational services, and tuition. The “non-major” Special Revenue Funds consist of the *Community Education Fund*, *Fair Contributions Fund*, *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 \$199,751,932. An additional \$15,430,053 of reserved fund balance is also appropriated in the General Fund. The reserved fund balance includes \$368,000 for deposits, inventories, and prepaid items, \$200,000 for prior year encumbrances, \$1,000,000 for carryover budgets, \$405,000 for multiple year contracts, \$3,752,000 for contingency reserve as required by Board policy, and \$5,819,000 of TABOR reserves. The total General Fund budget appropriation for the year ending June 30, 2012 is \$215,181,985.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

GENERAL FUND BUDGET DEVELOPMENT ASSUMPTIONS

1. 2012 Fiscal Year Budget
This budget for the school year July 1, 2011 - June 30, 2012 (FY12) is presented based on the Colorado Public Schools Finance Act of 1994, as amended.
2. Pupil Membership
The adopted budget is based upon an estimated student headcount of 27,164 as of October 1, 2011. The final result will not be known until December 2011.
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 FY12 count as 1 student but 0.58 funded pupil count). The FTE for the adopted budget is 26,060.2, an increase of 566.9 (2.15%) above FY11.
4. Instructional Capital Outlay, Supplies and Textbooks
District policy requires the budget to include \$181.00 per student for instructional capital outlay, supplies, field trips, and library books. Administration requests the District policy be waived for FY12. With the policy waiver, \$3,981,347 is included in FY12. This is based on 23,057.1 pupil FTE (net of charter school FTE). In addition, the unexpended amount from prior years is requested to be waived.
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 \$291 per student for FY12. Administration requests the District policy be waived for FY12. With the policy waiver, a total of \$2,960,000 is included in FY12. This includes \$305,000 to the Risk Management Fund and \$2,655,000 to the Capital Reserve Fund.
6. State Equalization Program
The District is scheduled to receive \$6,327.89 per pupil FTE as per pupil revenue (PPR) for FY12, as compared to \$6,634.67 for FY11, a decrease of \$306.78 (4.62%).
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 four of the charter schools in proportion to the October 1, 2008 student FTE. The estimated student FTE for the charter schools for FY12 is 3,003.1, an increase of 570.0 over FY11, resulting in a total budget of \$20,420,563 as follows:

	<u>FTE</u>	<u>PPR</u>	<u>MLO</u>
Aspen Ridge	230.0	\$ 1,485,789	\$ 0
Carbon Valley	350.0	2,241,592	246,992
Flagstaff Academy	789.0	5,039,278	305,245
Imagine @ Firestone	601.5	3,856,343	271,574
St. Vrain Montessori	130.0	838,319	0
Twin Peaks	<u>902.6</u>	<u>5,753,065</u>	<u>382,366</u>
	<u>3,003.1</u>	<u>\$19,214,386</u>	<u>\$1,206,177</u>

9. Contingency Reserve

For FY12, the 2.0% contingency reserve is contained in the combined budgets of the General, 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 Fund.

11. School Allocations

Schools are not being allowed to carry over unexpended budgets into FY12 from FY11. This is a cost savings measure to help with the FY12 budget.

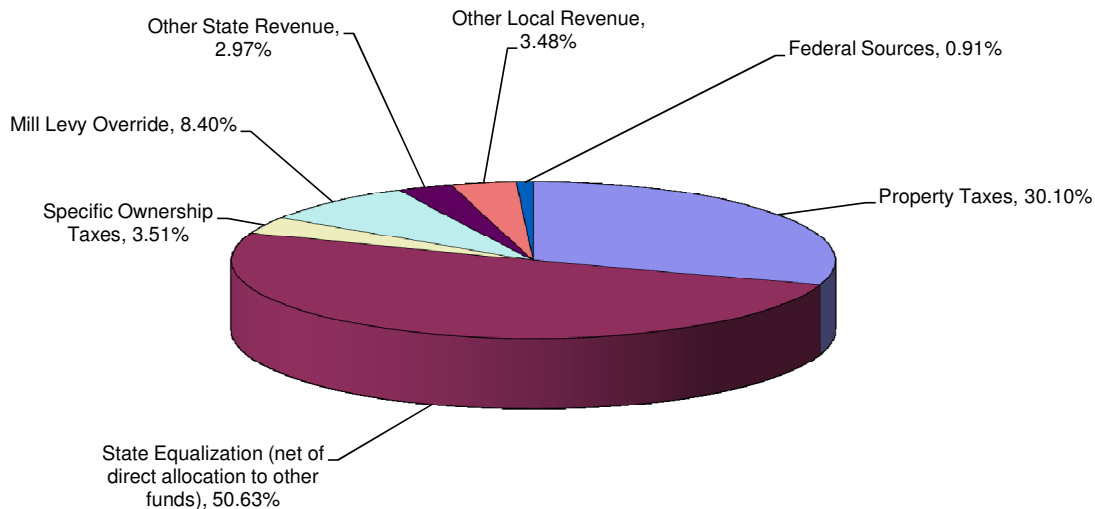
12. Salaries and Benefits

For FY12 salaries expense includes funding for education advancement on the pay table; 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 2010 - 2012

Sources of Revenues	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11	Projected Actual 6/30/11	Adopted Budget 6/30/12
Local Sources	\$ 90,510,063	\$ 90,142,000	\$ 88,237,045	\$ 88,559,000	\$ 89,096,000
State Sources	116,067,619	113,504,000	114,144,184	114,457,432	108,832,470
Federal Sources	271,100	255,000	1,883,131	1,883,131	1,782,409
Revenues Before Allocation	206,848,782	203,901,000	204,264,360	204,899,563	199,710,879
Allocation to:					
Capital Reserve Fund	(5,303,750)	(4,909,000)	(4,889,782)	(4,889,782)	(2,655,000)
Risk Management Fund	(1,688,000)	(2,305,000)	(2,305,000)	(2,305,000)	(305,000)
Colorado Preschool Program	(1,041,244)	(940,000)	(948,401)	(948,401)	(885,000)
Fiscal Emergency Reserve		-	-		-
Total General Fund Revenues	198,815,788	195,747,000	196,121,177	196,756,380	195,865,879
Expenditures	192,392,023	194,837,924	198,529,464	192,592,000	199,756,932
Transfers	573,309	345,000	345,000	282,000	(5,000)
Total Expenditures & Transfers	192,965,332	195,182,924	198,874,464	192,874,000	199,751,932
Excess of Revenues Over Expenditures & Transfers	\$ 5,850,456	\$ 564,076	\$ (2,753,287)	\$ 3,882,380	\$ (3,886,053)

GENERAL FUND REVENUE SOURCES
Fiscal Year Ending 6/30/12



Summary of General Fund Revenue	Adopted Budget FY12	%
Property Taxes	\$ 58,956,000	30.10%
State Equalization (net of direct allocation to other funds)	99,168,000	50.63%
Specific Ownership Taxes	6,870,000	3.51%
Mill Levy Override	16,458,000	8.40%
Other State Revenue	5,819,470	2.97%
Other Local Revenue	6,812,000	3.48%
Federal Sources	1,782,409	0.91%
	\$ 195,865,879	100.00%

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GENERAL FUND
SUMMARY OF REVENUES BY SOURCE AND
EXPENDITURES BY ACTIVITY
FISCAL YEARS ENDED 2010 - 2012

	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11	Projected Actual 6/30/11	Adopted Budget 6/30/12
Revenues					
Local Sources	\$ 90,510,063	\$ 90,142,000	\$ 88,237,045	\$ 88,559,000	\$ 89,096,000
State Sources	116,067,619	113,504,000	114,144,184	114,457,432	108,832,470
Federal Sources	271,100	255,000	1,883,131	1,883,131	1,782,409
Revenue Allocation:					
Capital Reserve Fund	(5,303,750)	(4,909,000)	(4,889,782)	(4,889,782)	(2,655,000)
Risk Management Fund	(1,688,000)	(2,305,000)	(2,305,000)	(2,305,000)	(305,000)
Colorado Preschool Program Fund	(1,041,244)	(940,000)	(948,401)	(948,401)	(885,000)
Fiscal Emergency Reserve	-	-	-	-	-
Total Revenues	198,815,788	195,747,000	196,121,177	196,756,380	195,865,879
Designated and Reserved Fund Balance	-	5,479,055	7,272,569	-	1,973,000
Total Funds Available	198,815,788	201,226,055	203,393,746	196,756,380	197,838,879
Expenditures					
Instruction					
Direct Instruction					
Preschool Education	2,440,194	2,573,447	2,610,206	2,532,000	2,748,785
Elementary Education	38,027,936	37,458,318	38,208,600	37,066,000	37,661,593
Middle School Education	16,782,731	16,472,500	16,849,289	16,345,000	16,147,229
High School Education	26,446,875	26,502,966	27,012,651	26,205,000	26,186,498
Other Regular Education	12,721,846	14,667,531	14,908,705	14,463,000	13,569,935
Special Programs	14,122,001	13,032,163	13,289,377	12,892,000	13,887,034
Subtotal-Direct Instruction	110,541,583	110,706,925	112,878,828	109,503,000	110,201,074
Indirect Instruction					
Pupil Support Services	10,019,791	9,740,123	9,926,986	9,630,000	11,176,800
Instructional Staff Services	6,961,461	8,208,418	8,334,926	8,086,000	6,981,803
School Administration	14,484,618	13,911,816	14,131,073	13,708,000	14,390,029
Subtotal-Indirect Instruction	31,465,870	31,860,357	32,392,985	31,424,000	32,548,632
Total Instruction	142,007,453	142,567,282	145,271,813	140,927,000	142,749,706
Other Expenditures					
General Administration	1,692,822	1,795,932	1,811,063	1,757,000	2,248,024
Fiscal Services	2,201,154	2,109,789	2,141,844	2,078,000	2,143,298
Operations/Maintenance/Custodial	18,315,617	17,846,698	19,062,328	18,492,000	18,625,111
Pupil Transportation	5,807,973	6,099,018	6,160,820	5,977,000	6,091,601
Central Services	5,669,043	6,270,525	6,296,596	6,108,000	7,166,282
Community Services	368,750	382,024	385,750	374,000	312,347
Charter Schools	16,329,211	17,766,656	17,399,250	16,879,000	20,420,563
Total Other Expenditures	50,384,570	52,270,642	53,257,651	51,665,000	57,007,226
Total Expenditures	192,392,023	194,837,924	198,529,464	192,592,000	199,756,932
Transfers to Other Funds	573,309	345,000	345,000	282,000	(5,000)
Total Expenditures and Transfers	192,965,332	195,182,924	198,874,464	192,874,000	199,751,932
Prior Year Obligations	-	5,479,055	7,272,569	-	1,973,000
Total Expenditures, Transfers and Prior Year Obligations	192,965,332	200,661,979	206,147,033	192,874,000	201,724,932
Net Change in Fund Balance	5,850,456	564,076	(2,753,287)	3,882,380	(3,886,053)
Beginning Fund Balance	29,511,959	35,362,415	35,362,415	35,362,415	39,244,795
Less Appropriated Fund Balance	-	(5,479,055)	(7,272,569)	-	(1,973,000)
Ending Fund Balance	35,362,415	30,447,436	25,336,559	39,244,795	33,385,742
Nonspendable - Deposits, Inventories, & Prepays	368,341	-	-	368,000	-
Restricted for TABOR	6,474,885	4,648,274	5,917,986	5,786,000	5,819,000
Committed for Contingencies	4,316,590	3,904,000	3,799,000	3,857,000	3,752,000
Committed for Encumbrances	185,509	-	-	200,000	-
Committed for Multi-Year Contracts	202,694	-	-	405,000	-
Assigned for Budget Rollover	6,516,025	-	-	1,000,000	-
Assigned for Mill Levy Override	15,863,984	17,600,000	15,606,442	16,886,000	16,861,000
Unreserved, Undesignated Fund Balance	\$ 1,434,387	\$ 4,295,162	\$ 13,131	\$ 10,742,795	\$ 6,953,742

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GENERAL FUND
SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY OBJECT
FISCAL YEARS ENDED 2010 - 2012

	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11	Projected Actual 6/30/11	Adopted Budget 6/30/12
Revenues					
Local Sources					
Property taxes	\$ 59,628,992	\$ 60,613,000	\$ 58,786,045	\$ 58,518,000	\$ 58,956,000
Specific ownership taxes	6,023,739	6,170,000	6,089,000	6,089,000	6,870,000
Mill levy override	17,385,887	17,454,000	17,144,000	17,077,000	16,458,000
Investment income	241,205	277,000	277,000	234,000	241,000
Charges for services	4,323,348	4,106,000	4,209,000	4,386,000	4,339,000
Miscellaneous	2,906,892	1,522,000	1,732,000	2,255,000	2,232,000
Total local revenues	90,510,063	90,142,000	88,237,045	88,559,000	89,096,000
State Sources					
Equalization	110,042,029	107,652,000	107,416,588	107,442,000	103,013,000
Special education	3,447,826	3,309,000	3,223,351	3,223,351	3,288,000
Vocational education	772,605	900,000	613,470	632,260	613,470
Transportation	1,164,725	1,154,000	1,154,000	1,423,046	1,177,000
Gifted and talented	236,514	216,000	243,863	243,863	249,000
English Language Proficiency Act	403,920	273,000	482,031	482,031	492,000
BEST Grant	-	-	1,010,881	1,010,881	-
Stabilization Funds - Grant Code 4394	-	-	-	-	-
Total state revenues	116,067,619	113,504,000	114,144,184	114,457,432	108,832,470
Federal Sources					
Adult education	149,383	155,000	155,000	155,000	158,000
Build America Bond Rebates	-	-	1,628,131	1,628,131	1,522,409
Migrant grant pass through BOCES	121,717	100,000	100,000	100,000	102,000
Emergency Impact Relief Aid	-	-	-	-	-
Total federal revenues	271,100	255,000	1,883,131	1,883,131	1,782,409
Revenue Allocation:					
Capital Reserve Fund	(5,303,750)	(4,909,000)	(4,889,782)	(4,889,782)	(2,655,000)
Risk Management Fund	(1,688,000)	(2,305,000)	(2,305,000)	(2,305,000)	(305,000)
Colorado Preschool Program Fund	(1,041,244)	(940,000)	(948,401)	(948,401)	(885,000)
Fiscal Emergency Reserve	-	-	-	-	-
Total Revenues	198,815,788	195,747,000	196,121,177	196,756,380	195,865,879
Designated and Reserved Fund Balance		5,479,055	7,272,569	-	1,973,000
Total Funds Available	198,815,788	201,226,055	203,393,746	196,756,380	197,838,879
Expenditures					
Salaries	122,605,415	120,996,507	121,888,807	121,889,000	121,747,495
Benefits	30,343,432	30,051,151	31,972,518	31,973,000	32,855,048
Purchased services	8,532,830	9,403,232	10,492,113	7,409,000	10,035,185
Supplies and materials	11,577,545	14,559,737	14,711,525	11,571,000	13,256,020
Other	634,820	823,591	823,591	418,000	769,753
Charter schools	16,329,211	17,766,656	17,399,250	16,904,000	20,420,563
Capital outlay	2,368,770	1,237,050	1,241,660	2,428,000	672,868
Total Expenditures	192,392,023	194,837,924	198,529,464	192,592,000	199,756,932
Transfers to (from) Other Funds	573,309	345,000	345,000	282,000	(5,000)
Total Expenditures and Transfers	192,965,332	195,182,924	198,874,464	192,874,000	199,751,932
Prior Year Obligations	-	5,479,055	7,272,569	-	1,973,000
Total Expenditures, Transfers and Prior Year Obligations	192,965,332	200,661,979	206,147,033	192,874,000	201,724,932
Net Change in Fund Balance	5,850,456	564,076	(2,753,287)	3,882,380	(3,886,053)
Beginning Fund Balance	29,511,959	31,067,253	35,362,415	35,362,415	39,244,795
Less Appropriated Fund Balance	-	(5,479,055)	(7,272,569)	-	(1,973,000)
Ending Fund Balance	35,362,415	26,152,274	25,336,559	39,244,795	33,385,742
Nonspendable - Deposits, Inventories, & Prepaids	368,341	-	-	368,000	-
Restricted for TABOR	6,474,885	4,648,274	5,917,986	5,786,000	5,819,000
Committed for Contingencies	4,316,590	3,904,000	3,799,000	3,857,000	3,752,000
Committed for Encumbrances	185,509	-	-	200,000	-
Committed for Multi-Year Contracts	202,694	-	-	405,000	-
Assigned for Budget Rollover	6,516,025	-	-	1,000,000	-
Assigned for Mill Levy Override	15,863,984	17,600,000	15,606,442	16,886,000	16,861,000
Unreserved, Undesignated Fund Balance	\$ 1,434,387	\$ -	\$ 13,131	\$ 10,742,795	\$ 6,953,742

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
SCHEDULE OF GENERAL FUND REVENUES
FROM LOCAL AND STATE SOURCES
FISCAL YEARS ENDED 2008 - 2012

Local Sources	Actual 6/30/08	Actual 6/30/09	Actual 6/30/10	Amended Budget 6/30/11	Projected Actual 6/30/11	Adopted Budget 6/30/12
Property Taxes	\$ 54,347,251	\$ 56,156,965	\$ 59,628,992	\$ 58,786,045	\$ 58,518,000	\$ 58,956,000
Specific Ownership Taxes	6,047,704	6,054,107	6,023,739	6,089,000	6,089,000	6,870,000
Mill Levy Override		15,923,875	17,385,887	17,144,000	17,077,000	16,458,000
Subtotal Taxes	60,394,955	78,134,947	83,038,618	82,019,045	81,684,000	82,284,000
Other Local						
Investment Income	720,678	346,311	241,205	277,000	234,000	241,000
Charges for Service	514,075	3,573,467	3,628,637	3,308,000	3,485,000	3,378,000
Rental of Facilities	159,747	165,277	207,097	207,000	207,000	207,000
Indirect Cost Revenue	311,735	312,591	424,505	425,000	425,000	425,000
Services to Charter Schools	601,377	637,310	694,711	901,000	901,000	961,000
Other Local	821,479	1,293,377	2,275,290	1,100,000	1,623,000	1,600,000
Subtotal Other Local	3,129,091	6,328,333	7,471,445	6,218,000	6,875,000	6,812,000
Total Local Sources	63,524,046	84,463,280	90,510,063	88,237,045	88,559,000	89,096,000
Percent Change	8.84%	32.96%	7.16%	-2.51%	-2.16%	0.61%
State Sources						
State Equalization Aid	90,264,910	100,658,351	110,042,029	107,416,588	107,442,000	103,013,000
Special Education	3,153,791	3,383,757	3,447,826	3,223,351	3,223,351	3,288,000
Vocational Education	886,253	452,955	772,605	613,470	632,260	613,470
Transportation	969,642	1,097,365	1,164,725	1,154,000	1,423,046	1,177,000
Gifted and Talented	206,365	215,907	236,514	243,863	243,863	249,000
English Language Proficiency Act	260,423	288,383	403,920	482,031	482,031	492,000
BEST Grant				1,010,881	1,010,881	
Stabilization Funds - Grant Code 4394	-	-	-	-	-	-
Other State	678,889	-	-	-	-	-
Total State Sources	96,420,273	106,096,718	116,067,619	114,144,184	114,457,432	108,832,470
Percent Change	6.67%	10.04%	9.40%	-1.66%	-1.39%	-4.91%
Federal Sources						
Adult Education	191,874	149,383	149,383	155,000	155,000	158,000
Build America Bond Rebates		-	-	1,628,131	1,628,131	1,522,409
Migrant Grant Pass Through BOCES	224,391	130,353	121,717	100,000	100,000	102,000
Emergency Impact Relief Aid	-	-	-	-	-	-
Total Federal Sources	416,265	279,736	271,100	1,883,131	1,883,131	1,782,409
Percent Change	32.38%	-32.80%	-3.09%	594.63%	594.63%	-5.35%
Total Revenue Before Allocation for Capital Reserve, Risk Management and Colorado Preschool Program	\$ 160,360,584	\$ 190,839,734	\$ 206,848,782	\$ 204,264,360	\$ 204,899,563	\$ 199,710,879
Percent Change	7.57%	19.01%	8.39%	-1.25%	-0.94%	-2.53%

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GENERAL FUND ADOPTED BUDGET
EXPENDITURES BY ACTIVITY AND OBJECT
FISCAL YEAR ENDING JUNE 30, 2012

Item	Salaries	Employee Benefits	Purchased Services
Regular Instruction			
Preschool	\$ 1,731,989	\$ 557,573	\$ 200,000
Elementary School	29,398,456	7,792,906	400
Middle School	12,665,047	3,378,890	3,000
High School	19,041,492	5,129,287	870,128
Gifted and Talented	506,483	102,426	500
Integrated Education	3,582,205	767,497	92,050
General Instructional Media	1,687,185	493,537	1,294
Activities and Athletics	2,281,076	434,552	139,000
Other Regular Instruction	694,734	242,212	52,425
Regular Instruction Total	71,588,667	18,898,880	1,358,797
Special Education			
General	8,559,361	2,541,122	807,175
Hearing and Vision	206,142	54,927	-
Speech Language	1,355,089	321,296	-
Emotional Disabilities	-	-	-
Physical Disabilities	-	-	-
Special Programs Total	10,120,592	2,917,345	807,175
Grand Total Direct Instruction	81,709,259	21,816,225	2,165,972
Support Services			
Pupils			
Attendance and Social Work Services	1,406,711	469,329	202,000
Guidance	3,440,385	900,750	15,985
Health	1,987,999	517,476	150
Psychological Services	1,451,831	386,056	-
Audiology	202,746	44,710	-
Other	-	-	-
Pupils Total	8,489,672	2,318,321	218,135
Instructional Staff			
Curriculum Development	2,070,834	452,922	894,630
Instructional Staff Training	885,247	109,213	282,665
Other Instructional Staff Services	566,150	149,752	31,294
Educational Media	656,975	185,322	4,025
Instructional Staff Total	4,179,206	897,209	1,212,614
School Administration			
Office of the Principal	10,838,730	3,003,995	68,148
Grand Total Classroom Support	\$ 23,507,608	\$ 6,219,525	\$ 1,498,897

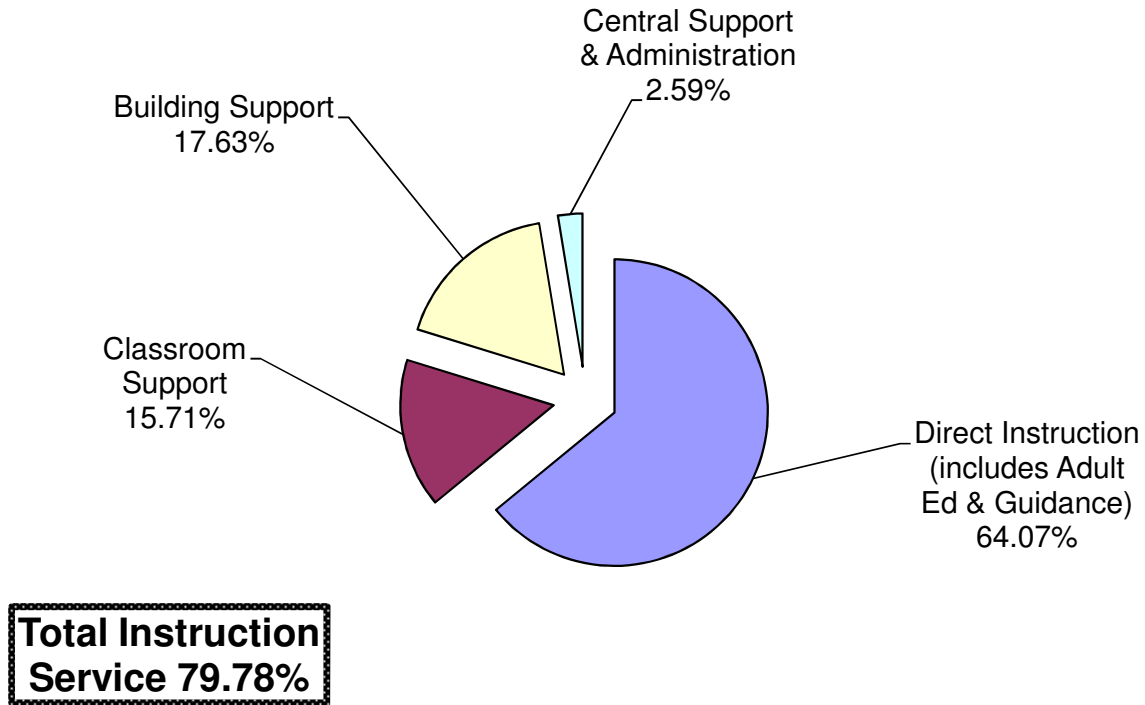
Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
\$ 259,223	\$ -	\$ -	\$ -	\$ 2,748,785
457,559	11,243	-	1,029	37,661,593
98,521	1,429	-	342	16,147,229
723,895	336,414	-	85,282	26,186,498
17,473	2,500	-	-	629,382
1,376,432	67,400	-	12,672	5,898,256
179,660	2,224	-	4,100	2,368,000
259,350	6,548	-	-	3,120,526
532,000	28,200	-	4,200	1,553,771
3,904,113	455,958	-	107,625	96,314,040
34,922	7,000	-	-	11,949,580
-	-	-	-	261,069
-	-	-	-	1,676,385
-	-	-	-	-
-	-	-	-	-
34,922	7,000	-	-	13,887,034
3,939,035	462,958	-	107,625	110,201,074
112,689	7,000	-	-	2,197,729
13,911	10,375	-	-	4,381,406
6,697	-	-	-	2,512,322
-	-	-	-	1,837,887
-	-	-	-	247,456
-	-	-	-	-
133,297	17,375	-	-	11,176,800
103,400	11,100	-	7,000	3,539,886
457,346	24,945	-	7,500	1,766,916
21,238	4,000	-	-	772,434
25,645	400	-	30,200	902,567
607,629	40,445	-	44,700	6,981,803
435,539	38,183	-	5,434	14,390,029
\$ 1,176,465	\$ 96,003	\$ -	\$ 50,134	\$ 32,548,632

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GENERAL FUND ADOPTED BUDGET
EXPENDITURES BY ACTIVITY AND OBJECT
FISCAL YEAR ENDING JUNE 30, 2012

Item	Salaries	Employee Benefits	Purchased Services
General Administration			
Board of Education and Executive Administration	\$ 1,205,116	\$ 222,590	\$ 756,168
General Administration Total	1,205,116	222,590	756,168
Fiscal Services			
Fiscal Services	821,074	212,755	133,250
Printing/Purchasing/Warehouse	678,754	184,865	22,000
Fiscal Services Total	1,499,828	397,620	155,250
Operations/Maintenance/Custodial			
Administration	45,271	13,994	2,200
Utilities	-	-	836,812
Care & Upkeep of Buildings	6,222,662	1,970,779	575,756
Care & Upkeep of Grounds	969,566	243,876	5,080
Other Operation and Maintenance	1,536,784	391,615	123,539
Security Services	-	-	-
Operations/Maintenance/Custodial Total	8,774,283	2,620,264	1,543,387
Transportation			
Administration	222,072	65,299	-
Vehicle Operations	2,431,675	806,350	26,200
Vehicle Service and Maintenance	602,528	153,857	80,000
Other Transportation Expenses	322,527	86,093	18,500
Transportation Total	3,578,802	1,111,599	124,700
Central Services			
Assessment & Evaluation	-	-	118,832
Unemployment Insurance	-	-	600,000
Planning Services	214,529	51,710	7,208
Communication Services	242,465	52,833	1,912,566
Human Resources	783,938	216,908	165,700
Technology Services	99,441	9,204	782,480
Other Support Services	13,396	86,728	108,000
Central Services Total	1,353,769	417,383	3,694,786
Grand Total Support Services	39,919,406	10,988,981	7,773,188
Community Services - Adult Education	118,830	49,842	96,025
Charter Schools			
Aspen Ridge Academy			
Carbon Valley Academy			
Flagstaff Academy, Inc.			
Imagine Charter School at Firestone			
St. Vrain Community Montessori School			
Twin Peaks Charter Academy			
Total General Fund Expenditures	\$ 121,747,495	\$ 32,855,048	\$ 10,035,185

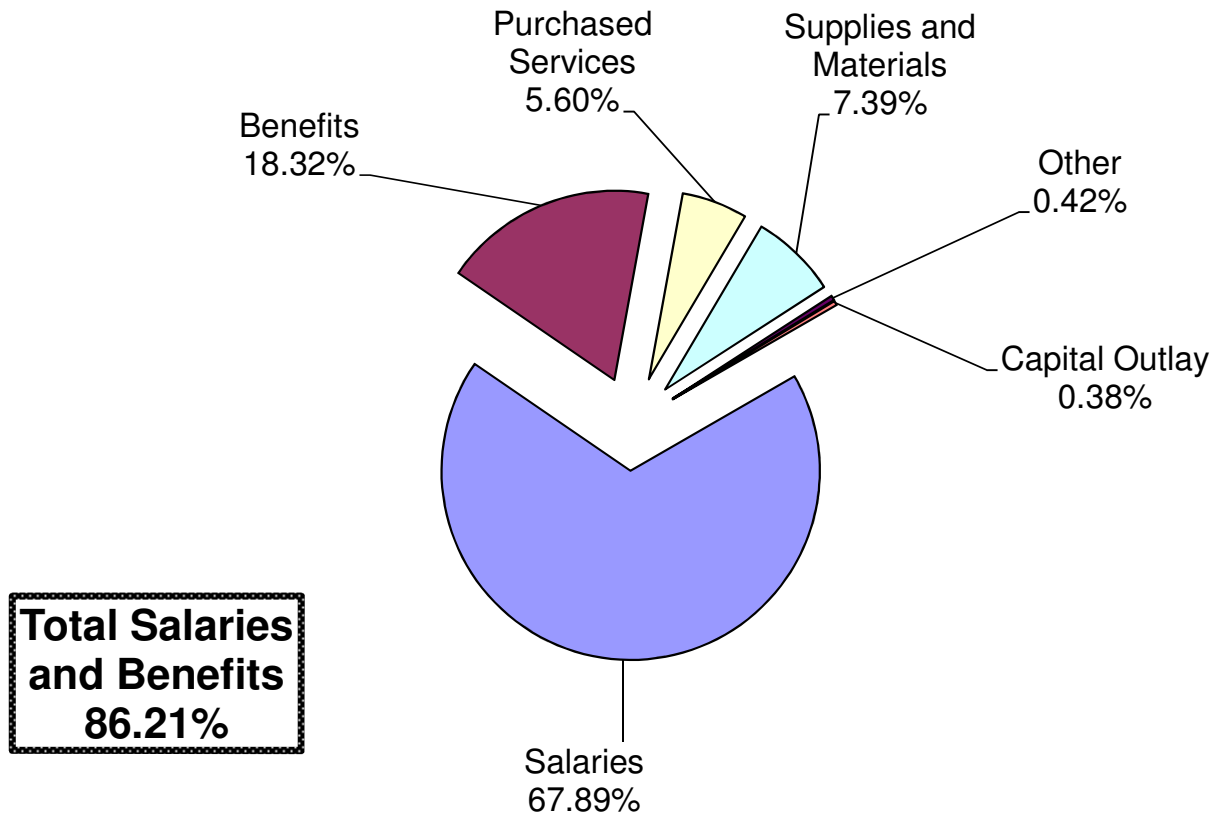
Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
\$ 31,250	\$ 27,650	\$ -	\$ 5,250	\$ 2,248,024
31,250	27,650	-	5,250	2,248,024
9,000	13,000	-	5,000	1,194,079
47,600	7,000	-	9,000	949,219
56,600	20,000	-	14,000	2,143,298
27,000	3,000	-	-	91,465
4,290,800	-	-	-	5,127,612
817,841	30,349	-	51,438	9,668,825
181,727	-	-	4,500	1,404,749
156,894	85,193	-	17,435	2,311,460
21,000	-	-	-	21,000
5,495,262	118,542	-	73,373	18,625,111
-	-	-	-	287,371
821,000	-	-	-	4,085,225
415,000	-	-	-	1,251,385
35,000	5,000	-	500	467,620
1,271,000	5,000	-	500	6,091,601
-	4,000	-	-	122,832
-	-	-	-	600,000
8,000	2,350	-	-	283,797
5,000	15,200	-	-	2,228,064
37,400	2,400	-	15,000	1,221,346
1,142,608	400	-	375,986	2,410,119
49,000	12,000	-	31,000	300,124
1,242,008	36,350	-	421,986	7,166,282
9,272,585	303,545	-	565,243	68,822,948
44,400	3,250	-	-	312,347
				-
		1,485,789		1,485,789
		2,488,584		2,488,584
		5,344,523		5,344,523
		4,127,917		4,127,917
		838,319		838,319
		6,135,431		6,135,431
\$ 13,256,020	\$ 769,753	\$ 20,420,563	\$ 672,868	\$ 199,756,932

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GENERAL FUND ADOPTED BUDGET
EXPENDITURE ANALYSIS BY ACTIVITY
FISCAL YEAR ENDING JUNE 30, 2012



Summary of General Fund Expenses by Activity	Adopted Budget 6/30/12	%
Direct Instruction (includes Adult Ed & Guidance)	\$ 114,894,827	64.07%
Classroom Support	28,167,226	15.71%
Building Support		
Transportation	6,091,601	
Operations/Maintenance/Custodial	18,625,111	
Printing/Purchasing/Warehouse	949,219	
Communication Services	2,228,064	
Technology Services	2,410,119	
Assessment/Planning/Risk Management	1,306,753	
	31,610,867	17.63%
Central Support & Administration		
Human Resources	1,221,346	
Finance/Payroll/Budgeting	1,194,079	
Superintendent's Office/General Administration	2,248,024	
	4,663,449	2.59%
Sub-Total	179,336,369	100.00%
Charter Schools	20,420,563	
Total	\$ 199,756,932	

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GENERAL FUND ADOPTED BUDGET
EXPENDITURE ANALYSIS BY OBJECT
FISCAL YEAR ENDING JUNE 30, 2012



Summary of General Fund Expenses by Object	Adopted Budget Total	%
Salaries	\$ 121,747,495	67.89%
Benefits	32,855,048	18.32%
Purchased Services	10,035,185	5.60%
Supplies and Materials	13,256,020	7.39%
Other	769,753	0.42%
Capital Outlay	672,868	0.38%
Sub-Total	179,336,369	100.00%
Charter Schools	20,420,563	
Total	\$ 199,756,932	

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GENERAL FUND ADOPTED BUDGET
EXPENDITURES BY SCHOOL/DEPARTMENT AND OBJECT
FISCAL YEAR ENDING JUNE 30, 2012

School/Department	Salaries			Employee Benefits
	Teachers, Subs & Assistants	Other Staff	Total	
Elementary Schools				
Alpine Elementary	\$ 1,251,151	\$ 228,843	\$ 1,479,994	\$ 399,170
Black Rock	1,891,355	215,742	2,107,097	554,419
Blue Mountain	1,135,947	181,450	1,317,397	331,925
Burlington	1,314,249	264,517	1,578,766	448,047
Centennial	1,384,453	190,808	1,575,261	414,658
Central	1,426,900	252,570	1,679,470	456,500
Columbine	1,059,341	189,705	1,249,046	353,140
Eagle Crest	1,258,298	211,570	1,469,868	383,565
Erie	1,122,146	196,927	1,319,073	322,390
Fall River	1,336,917	202,626	1,539,543	405,761
Frederick	1,550,654	193,285	1,743,939	460,871
Hygiene	1,142,095	258,061	1,400,156	390,588
Indian Peaks	1,387,106	219,678	1,606,784	408,380
Legacy Elementary	1,242,171	201,358	1,443,529	405,310
Loma Linda	1,464,437	189,488	1,653,925	449,959
Longmont Estates	1,255,007	245,527	1,500,534	409,212
Lyons	791,692	188,242	979,934	253,066
Mead	1,312,998	200,927	1,513,925	390,323
Mountain View	1,210,009	217,767	1,427,776	382,215
Niwot	1,352,994	299,574	1,652,568	440,216
Northridge	1,328,262	201,228	1,529,490	387,516
Prairie Ridge	1,099,471	211,302	1,310,773	376,737
Red Hawk	1,144,377	181,998	1,326,375	374,788
Rocky Mountain	1,324,130	258,376	1,582,506	449,212
Sanborn	1,153,731	232,500	1,386,231	371,039
Spangler	1,246,829	235,801	1,482,630	412,536
Total Elementary	33,186,720	5,669,870	38,856,590	10,431,543
Middle Schools				
Altona	1,795,079	365,435	2,160,514	552,623
Coal Ridge	2,384,269	366,047	2,750,316	741,421
Erie Middle School	1,498,554	345,221	1,843,775	516,768
Heritage	1,458,505	293,482	1,751,987	491,582
Longs Peak	1,330,781	316,763	1,647,544	467,528
Mead	1,257,634	225,827	1,483,461	423,336
Sunset	1,909,032	326,602	2,235,634	566,814
Trail Ridge	1,835,601	361,119	2,196,720	571,609
Westview	1,707,588	382,655	2,090,243	576,590
Total Middle Schools	15,177,043	2,983,151	18,160,194	4,908,271
High Schools				
Erie	2,155,664	437,762	2,593,426	681,401
Frederick	2,117,749	518,564	2,636,313	713,881
Longmont	3,391,862	710,466	4,102,328	1,103,806
Mead	1,658,826	379,575	2,038,401	588,818
Niwot	3,185,722	676,079	3,861,801	1,058,943
Silver Creek	2,665,422	626,827	3,292,249	889,277
Skyline	3,159,745	673,815	3,833,560	1,036,330
Total High Schools	18,334,990	4,023,088	22,358,078	6,072,456
Other Schools				
Preschools	980,668	261,274	1,241,942	394,980
Lyons Middle Senior High	1,387,508	332,561	1,720,069	463,614
Olde Columbine	533,394	45,834	579,228	157,692
Career Development Center	976,833	405,920	1,382,753	383,241
Universal High	69,160	5,000	74,160	19,431
Global On-line Academy	1,800	155,600	157,400	33,921
Total Other Schools	3,949,363	1,206,189	5,155,552	1,452,879
Total All Schools	70,648,116	13,882,298	84,530,414	22,865,149
Student Services				
Special Education Support	5,997,711	3,242,778	9,240,489	2,635,229
English Language Acquisition	1,860,224	206,623	2,066,847	531,153
Student Assistance	162,812	133,650	296,462	85,486
Total Student Services	8,020,747	3,583,051	11,603,798	3,251,868

Purchased Services	Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
\$ 17,024	\$ 86,881	\$ -	\$ -	\$ -	\$ 1,983,069
76,004	104,730	2,050	-	-	2,844,300
15,524	77,680	1,600	-	-	1,744,126
18,224	60,845	100	-	-	2,105,982
59,224	106,880	100	-	-	2,156,123
32,942	90,205	-	-	-	2,259,117
26,712	79,965	100	-	-	1,708,963
16,324	84,367	300	-	-	1,954,424
109,604	75,723	3,000	-	-	1,829,790
26,171	84,410	1,150	-	760	2,057,795
65,706	103,150	100	-	934	2,374,700
46,004	67,777	-	-	-	1,904,525
18,524	77,464	-	-	-	2,111,152
62,699	106,516	709	-	19	2,018,782
24,524	73,175	-	-	-	2,201,583
29,474	79,365	1,500	-	-	2,020,085
71,760	43,601	-	-	5,435	1,353,796
60,179	88,045	500	-	-	2,052,972
23,924	76,035	625	-	-	1,910,575
71,504	73,750	2,622	-	750	2,241,410
19,474	65,830	-	-	-	2,002,310
64,204	104,585	820	-	-	1,857,119
78,039	72,590	6,722	-	-	1,858,514
18,724	72,630	1,550	-	-	2,124,622
28,324	65,689	200	-	500	1,851,983
19,424	73,040	300	-	-	1,987,930
1,100,240	2,094,928	24,048	-	8,398	52,515,747
21,991	140,050	-	-	-	2,875,178
102,059	170,751	2,700	-	1,000	3,768,247
106,174	141,025	-	-	-	2,607,742
33,774	109,740	1,000	-	500	2,388,583
32,324	109,825	-	-	-	2,257,221
52,735	108,857	-	-	-	2,068,389
23,224	118,180	1,200	-	-	2,945,052
40,145	133,471	1,331	-	342	2,943,618
27,624	138,040	2,300	-	-	2,834,797
440,050	1,169,939	8,531	-	1,842	24,688,827
134,402	238,500	-	-	-	3,647,729
163,997	279,088	3,475	-	500	3,797,254
42,992	263,220	-	-	-	5,512,346
63,269	236,520	-	-	-	2,927,008
86,989	265,448	4,200	-	400	5,277,781
32,894	218,300	5,300	-	-	4,438,020
56,212	232,310	4,000	-	2,000	5,164,412
580,755	1,733,386	16,975	-	2,900	30,764,550
200,000	204,084	-	-	-	2,041,006
66,955	164,500	-	-	-	2,415,138
750	6,600	1,100	-	-	745,370
56,774	292,522	14,750	-	29,672	2,159,712
8,800	4,500	3,000	-	-	109,891
1,600	205,750	1,000	-	15,000	414,671
334,879	877,956	19,850	-	44,672	7,885,788
2,455,924	5,876,209	69,404	-	57,812	115,854,912
885,336	68,846	11,375	-	10,000	12,851,275
10,081	33,857	900	-	-	2,642,838
3,785	6,009	7,000	-	-	398,742
899,202	108,712	19,275	-	10,000	15,892,855

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GENERAL FUND ADOPTED BUDGET
EXPENDITURES BY SCHOOL/DEPARTMENT AND OBJECT
FISCAL YEAR ENDING JUNE 30, 2012

School/Department	Salaries			Employee Benefits
	Teachers, Subs & Assistants	Other Staff	Total	
Board of Education & Superintendent				
Board of Education	\$ -	\$ 52,381	\$ 52,381	\$ 15,142
Office of Superintendent	-	734,493	734,493	126,555
Total Board of Education & Superintendent	-	786,874	786,874	141,697
Learning Services				
General Learning Services	284,232	781,774	1,066,006	240,586
Elementary Education	26,700	140,984	167,684	20,489
Secondary Education	15,750	8,075	23,825	3,871
Assessment, Testing & Accountability	26,109	267,525	293,634	59,668
Extra-Curricular Activities & Athletics	76,954	2,297,285	2,374,239	460,034
Instruction & Curriculum	78,100	153,377	231,477	45,824
Vocational Education	82,135	36,348	118,483	37,313
Adult Basic Education	-	752,180	752,180	234,957
Gifted & Talented & Advanced Programs	200,170	29,400	229,570	48,389
Staff Training & Development	25,000	128,246	153,246	31,980
Textbook Adoption	63,700	138,038	201,738	34,399
Total Learning Services	878,850	4,733,232	5,612,082	1,217,510
Auxiliary Services				
Planning	-	214,529	214,529	51,710
Support Services	-	309,442	309,442	66,088
Records Management	-	103,933	103,933	30,791
Copy Center	-	39,827	39,827	13,114
Technology	24,320	2,290,585	2,314,905	609,847
Purchasing, Central Supply & Warehousing	-	638,927	638,927	171,751
Operations & Facility Maintenance	-	2,896,399	2,896,399	758,771
Custodial	-	4,154,961	4,154,961	1,420,944
Transportation	-	3,578,802	3,578,802	1,111,598
Total Auxiliary Services	24,320	14,227,405	14,251,725	4,234,614
Fiscal Services				
Financial Services	-	908,370	908,370	226,862
Business Services	-	-	-	-
Energy Management	-	124,058	124,058	31,646
Total Fiscal Services	-	1,032,428	1,032,428	258,508
Communication Services	-	242,465	242,465	52,833
Human Resources	2,136,309	1,315,838	3,452,147	832,869
Districtwide	-	235,562	235,562	-
Grand Total Support Services	11,060,226	26,156,855	37,217,081	9,989,899
Charter Schools				
Aspen Ridge Academy				
Carbon Valley Academy				
Flagstaff Academy, Inc.				
Imagine Charter School at Firestone				
St. Vrain Community Montessori School				
Twin Peaks Charter Academy				
Total General Fund Expenditures	\$ 81,708,342	\$ 40,039,153	\$ 121,747,495	\$ 32,855,048

Purchased Services	Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
\$ 148,700	\$ 5,200	\$ 20,000	\$ -	\$ 250	\$ 241,673
525,588	45,258	3,000	-	-	1,434,894
674,288	50,458	23,000	-	250	1,676,567
790,575	141,700	1,500	-	-	2,240,367
6,627	63,800	42,670	-	1,000	302,270
1,600	26,700	1,950	-	2,000	59,946
11,900	443,051	34,648	-	-	842,901
215,100	479,959	40,164	-	30,482	3,599,978
8,550	145,150	8,750	-	4,000	443,751
125,650	49,438	15,400	-	28,300	374,584
29,362	108,400	6,250	-	-	1,131,149
44,450	81,645	26,200	-	-	430,254
196,763	28,000	8,600	-	2,000	420,589
6,000	984,130	-	-	-	1,226,267
1,436,577	2,551,973	186,132	-	67,782	11,072,056
7,208	8,000	2,350	-	-	283,797
63,500	17,000	14,000	-	21,000	491,030
13,150	3,200	400	-	-	151,474
-	1,500	-	-	-	54,441
402,052	1,517,256	29,550	-	418,586	5,292,196
61,600	20,500	7,000	-	9,000	908,778
810,786	922,496	49,293	-	17,594	5,455,339
4,300	398,616	1,449	-	40,344	6,020,614
208,605	1,348,000	35,000	-	10,500	6,292,505
1,571,201	4,236,568	139,042	-	517,024	24,950,174
462,250	9,000	13,000	-	5,000	1,624,482
356,943	-	300,000	-	-	656,943
163,300	8,100	2,300	-	-	329,404
982,493	17,100	315,300	-	5,000	2,610,829
135,000	5,000	15,200	-	-	450,498
773,100	34,400	2,400	-	15,000	5,109,916
1,107,900	375,100	-	-	-	1,718,562
7,579,761	7,379,311	700,349	-	615,056	63,481,457
			1,485,789		1,485,789
			2,488,584		2,488,584
			5,344,523		5,344,523
			4,127,917		4,127,917
			838,319		838,319
			6,135,431		6,135,431
\$ 10,035,685	\$ 13,255,520	\$ 769,753	\$ 20,420,563	\$ 672,868	\$ 199,756,932

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

School/Department	2011			2012		
	Amended Budget	Actual Enrollment	Average Cost Per Pupil	Adopted Budget	Projected Enrollment	Average Cost Per Pupil
Elementary Schools						
Alpine Elementary	\$ 2,120,252	477.0	\$ 4,445	\$ 1,983,069	477.0	\$ 4,157
Black Rock	2,981,159	734.0	4,062	2,844,300	734.0	3,875
Blue Mountain	1,762,871	460.0	3,832	1,744,126	460.0	3,792
Burlington	2,049,270	457.0	4,484	2,105,982	457.0	4,608
Centennial	2,255,249	534.0	4,223	2,156,123	534.0	4,038
Central	2,279,273	420.0	5,427	2,259,117	420.0	5,379
Columbine	1,756,236	357.0	4,919	1,708,963	357.0	4,787
Eagle Crest	1,948,265	501.0	3,889	1,954,424	501.0	3,901
Erie	2,418,046	616.0	3,925	1,829,790	364.0	5,027
Fall River	2,167,250	467.0	4,641	2,057,795	467.0	4,406
Frederick	2,402,480	530.0	4,533	2,374,700	530.0	4,481
Hygiene	2,026,995	391.0	5,184	1,904,525	391.0	4,871
Indian Peaks	2,150,205	491.0	4,379	2,111,152	491.0	4,300
Legacy Elementary	2,176,953	518.0	4,203	2,018,782	518.0	3,897
Loma Linda	2,268,500	435.0	5,215	2,201,583	435.0	5,061
Longmont Estates	2,076,799	467.0	4,447	2,020,085	467.0	4,326
Lyons	1,297,670	258.0	5,030	1,353,796	258.0	5,247
Mead	2,132,951	474.0	4,500	2,052,972	474.0	4,331
Mountain View	2,103,409	383.0	5,492	1,910,575	383.0	4,988
Niwot	2,156,133	461.0	4,677	2,241,410	461.0	4,862
Northridge	2,065,945	391.0	5,284	2,002,310	391.0	5,121
Prairie Ridge	1,918,444	381.0	5,035	1,857,119	381.0	4,874
Red Hawk	-	-	-	1,858,514	412.0	4,511
Rocky Mountain	2,179,442	425.0	5,128	2,124,622	425.0	4,999
Sanborn	1,925,932	430.0	4,479	1,851,983	430.0	4,307
Spangler	1,996,120	395.0	5,053	1,987,930	395.0	5,033
Total Elementary	52,615,849	11,453.0	4,594	52,515,747	11,613.0	4,522
Middle Schools						
Altona	2,858,784	643.0	4,446	2,875,178	643.0	4,472
Coal Ridge	3,756,029	823.0	4,564	3,768,247	823.0	4,579
Erie Middle School	2,755,880	524.0	5,259	2,607,742	524.0	4,977
Heritage	2,566,285	427.0	6,010	2,388,583	427.0	5,594
Longs Peak	2,520,569	450.0	5,601	2,257,221	450.0	5,016
Mead	1,999,017	381.0	5,247	2,068,389	381.0	5,429
Sunset	3,003,132	603.0	4,980	2,945,052	603.0	4,884
Trail Ridge	3,085,828	631.0	4,890	2,943,618	631.0	4,665
Westview	3,060,197	598.0	5,117	2,834,797	598.0	4,740
Total Middle Schools	25,605,721	5,080.0	5,040	24,688,827	5,080.0	4,860
High Schools						
Erie	3,649,047	757.0	4,820	3,647,729	757.0	4,819
Frederick	3,867,824	800.0	4,835	3,797,254	800.0	4,747
Longmont	5,599,368	1,217.0	4,601	5,512,346	1,217.0	4,529
Mead	2,460,189	488.0	5,041	2,927,008	488.0	5,998
Niwot	5,430,673	1,281.0	4,239	5,277,781	1,281.0	4,120
Silver Creek	4,467,453	1,054.0	4,239	4,438,020	1,054.0	4,211
Skyline	5,235,393	1,217.0	4,302	5,164,412	1,217.0	4,244
Total High Schools	30,709,947	6,814.0	4,507	30,764,550	6,814.0	4,515
Other Schools						
District-wide Preschool	1,631,474	238.0	6,855	2,041,006	1,042.0	1,959
Lyons Middle Senior High	2,501,166	441.0	5,672	2,415,138	441.0	5,477
Olde Columbine	728,279	106.0	6,871	745,370	106.0	7,032
Career Development Center	2,234,152	539.0	4,145	2,159,712	539.0	4,007
Universal High School	109,315	30.0	3,644	109,891	30.0	3,663
Global On-Line Academy	-	-	-	414,671	30.0	13,822
Total Other Schools	7,204,386	1,354.0	5,321	7,885,788	2,188.0	3,604
Total ALL Schools	\$ 116,135,903	24,701.0	\$ 4,702	\$ 115,854,912	25,695.0	\$ 4,509

* 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 2009 - 2012

Description	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11	Projected Actual 6/30/11	Adopted Budget 6/30/12
Program Codes 0010 - 2099					
Repairs & maintenance	\$ 59,267	\$ 112,609	\$ 150,609	\$ 59,267	\$ 138,170
Rentals	1,147	1,998	1,998	1,147	674
Other purchased services	-	-	-	-	-
Contracted field trips	9,344	5,000	5,000	9,344	5,000
Printing, binding & duplicating	-	97,491	97,491	-	88,875
Travel, registration, and entrance	69,132	69,239	69,239	69,132	64,700
Supplies	2,302,240	2,855,111	2,953,095	2,302,240	2,369,213
Books and periodicals	1,131,119	3,943,111	3,953,482	1,131,119	1,107,642
Equipment	1,229,521	163,291	167,901	1,229,521	107,625
Internal transportation charges	73,936	73,948	73,948	73,936	99,448
Other internal charges	-	-	-	-	-
Total Budgeted Expenditures	\$ 4,875,706	\$ 7,321,798	\$ 7,472,763	\$ 4,875,706	\$ 3,981,347
Required Allocation					
* Student FTE	22,749.3	23,121.2	23,060.2	23,060.2	23,057.1
Rate per student	193	194	194	194	181
Current Year Allocation	\$ 4,390,615	\$ 4,485,513	\$ 4,473,679	\$ 4,473,679	\$ 4,173,335
Carryover from prior year	3,114,108	2,591,639	2,591,639	NONE	NONE
Total Required Allocation	7,504,723	7,077,152	7,065,318	7,065,318	4,173,335
Carryover to Subsequent Year	\$ (2,629,017)	NONE	NONE	NONE**	\$ (191,988)

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

** Board Policy regarding Instructional Supplies and Materials waived for FY12

ST VRAIN VALLEY SCHOOL DISTRICT RE-1J
MILL LEVY OVERRIDE SUMMARY *
FISCAL YEARS ENDED 2010 - 2012

Description	As Approved by Voters 11/08	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11	Projected Actual 6/30/11	Adopted Budget 6/30/12
Focus Schools	\$ 1,500,000	903,334	1,500,000	1,500,000	1,011,418	1,500,000
STEM Program	300,000	-	300,000	300,000	300,000	300,000
Preschool Funding	150,000	115,765	150,000	150,000	150,000	150,000
Pre-AP at Middle School	100,000	87,774	100,000	100,000	78,449	100,000
Expand AP at high schools	10,000	1,145	10,000	10,000	-	10,000
Add Campus Supervisors	500,000	344,478	500,000	348,351	349,780	500,000
Maintain current SROs	250,000	76,925	250,000	250,000	113,747	250,000
Add O&M Staffing	905,000	859,732	905,000	905,000	869,964	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	1,000,000	1,000,000
Computer technicians	225,000	127,689	225,000	332,811	129,906	225,000
Charter School Allocation	1,222,046	1,266,415	1,266,415	1,256,435	1,256,435	1,206,177
Recruit & Retain Staff	6,000,000	6,000,234	6,000,235	6,000,234	6,000,234	6,000,234
Reduce Class Size - Restore Teachers	4,216,180	3,129,402	4,216,180	4,216,180	4,216,180	4,216,180
Revenue from Increased Valuation	-	900,000	910,595	910,595	900,000	-
	\$ 16,499,226	\$ 15,933,893	\$ 17,454,425	\$ 17,400,606	\$ 16,376,113	\$ 16,483,592

*

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.

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Section B

BOND REDEMPTION FUND

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

BOND REDEMPTION FUND

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

The District's long-term debt, in the form of general obligation bonds, totals \$451,865,000 as of June 30, 2011. The budgeted amount for this debt service in Fiscal Year 2011-12 is \$35,537,383. Property taxes provide nearly all of the revenue for this fund, with investment income contributing less than 1%.

The legal debt limit is of 20% of the District's 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 \$16 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

\$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 April 10, 2011, the outstanding balance is \$82,455,000.

\$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, 2011, 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, 2011 through 2017. The premium of \$3,546,660 is being

amortized over the term of the bonds. As of June 30, 2011, the outstanding balance is \$40,485,000.

\$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, 2011, the outstanding balance is \$9,170,000.

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. The premium of \$2,520,719 is being amortized over the life of the bonds. As of June 30, 2011, the outstanding balance is \$38,950,000.

\$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, 2011, the outstanding balance is \$48,500,000.

\$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, 2011, the outstanding balance is \$103,800,000.

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

On May 12, 2011 the District issued \$34,355,000 aggregate principal amount of its General Obligation Refunding Bonds, Series 2011 (the "Bonds") pursuant to a resolution adopted by the Board of Education of the District (the "Board") on November 10, 2010. This issuance was certified by the Board at the May 11, 2011 Action Meeting.

On June 16, 2011 the District issued General Obligation Refunding Bonds, Series 2011B to refinance additional Series 2003 Bonds. This issuance was certified by the Board on June 8, 2011. The attached debt service schedule reflects the District's position as of June 30, 2011 with the Series 2011 and 2011B Bond refinancing included.

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

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

	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11	Projected Actual 6/30/11	Adopted Budget 6/30/12
Revenues					
Property taxes	32,968,774	33,000,000	33,444,691	33,444,691	33,500,000
Investment income	1,587	90,000	1,587	1,396	1,400
Total revenues	32,970,361	33,090,000	33,446,278	33,446,087	33,501,400
Expenditures					
Debt principal	11,695,000	12,560,000	12,560,000	12,560,000	13,060,000
Interest	19,182,026	23,744,083	23,744,083	23,744,083	22,477,383
Fiscal charges	3,900	7,050	7,050	450,302	7,050
Total expenditures	30,880,926	36,311,133	36,311,133	36,754,385	35,544,433
Excess of revenues over (under) expenditures	2,089,435	(3,221,133)	(2,864,855)	(3,308,298)	(2,043,033)
Other financing sources (uses)					
Proceeds of refunding bonds		-	-	65,505,000	-
Premium received on issuance of bonds		-	-	8,370,336	-
Payment to refunded bond escrow agent		-	-	(74,153,022)	-
Total other financing sources (uses)		-	-	(277,686)	-
Excess of revenues and other sources over (under) expenditures and other uses	2,089,435	(3,221,133)	(2,864,855)	(3,585,984)	(2,043,033)
Fund balance, beginning	30,801,518	32,708,942	32,890,953	32,890,953	29,304,969
Fund balance, ending	\$ 32,890,953	\$ 29,487,809	\$ 30,026,098	\$ 29,304,969	\$ 27,261,936

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
BOND REDEMPTION FUND
GENERAL OBLIGATION BONDS
AS OF JUNE 30, 2011

Description	Principal	Interest	Total
General Obligation Bonds			
Building 2003	\$ 16,080,000	\$ 1,248,063	\$ 17,328,063
Building 2004	44,375,000	18,859,800	63,234,800
Building 2005	9,170,000	2,948,650	12,118,650
Refunding 1997 in 2005	40,485,000	7,485,875	47,970,875
Refunding 1997 in 2006	38,950,000	17,943,044	56,893,044
Building 2006	48,500,000	34,080,610	82,580,610
Building 2009	103,800,000	100,057,713	203,857,713
Building 2010A	8,590,000	6,103,125	14,693,125
Building 2010B	76,410,000	85,204,464	161,614,464
Building 2011	34,355,000	10,462,581	44,817,581
Building 2011B	31,150,000	13,251,816	44,401,816
Total G.O. Bonds	\$ 451,865,000	\$ 297,645,740	\$ 749,510,740

DETAIL OF ANNUAL PAYMENTS - ALL BONDS

Fiscal Year	Principal	Interest	Total Principal/Interest
2011-12	\$ 13,060,000	\$ 22,477,383	\$ 35,537,383
2012-13	13,870,000	21,668,817	35,538,817
2013-14	13,610,000	20,979,217	34,589,217
2014-15	14,415,000	20,338,842	34,753,842
2015-16	15,845,000	19,709,685	35,554,685
2016-17	16,495,000	19,003,317	35,498,317
2017-18	17,250,000	18,197,859	35,447,859
2018-19	18,070,000	17,311,214	35,381,214
2019-20	18,995,000	16,371,389	35,366,389
2020-21	20,090,000	15,409,264	35,499,264
2021-22	21,020,000	14,425,070	35,445,070
2022-23	22,045,000	13,403,289	35,448,289
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	\$ 451,865,000	\$ 297,645,740	\$ 749,510,740

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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.

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 Red Hawk Elementary School in Erie which will 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 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11	Projected Actual 6/30/11	Adopted Budget 6/30/12
Revenues					
Investment income	\$ 935,800	\$ 1,200,000	\$ 1,200,000	\$ 1,928,326	\$ 800,000
Miscellaneous	2,213	-	-	1,587	-
Total revenues	938,013	1,200,000	1,200,000	1,929,913	800,000
Expenditures					
Salaries	529,548	500,000	500,000	659,565	659,565
Benefits	121,813	115,000	115,000	156,217	156,217
Purchased services	32,900,969	5,000,000	5,000,000	5,424,883	5,000,000
Supplies and materials	783,783	3,000,000	3,000,000	260,283	3,000,000
Capital outlay	4,590,435	100,000,000	100,000,000	55,010,607	90,940,955
Other	362,747	516,000	516,000	427,160	12,000
Total expenditures	39,289,295	109,131,000	109,131,000	61,938,715	99,768,737
Excess of revenues over (under) expenditures	(38,351,282)	(107,931,000)	(107,931,000)	(60,008,802)	(98,968,737)
Other Financing Sources (Uses)					
Proceeds of bonds	85,000,000	-	-	-	-
Premium received on issuance of bonds	1,191,756	-	-	-	-
Bond issuance costs	-	-	-	-	-
Total other financing sources	86,191,756	-	-	-	-
Net change in fund balance, budgetary basis	47,840,474	(107,931,000)	(107,931,000)	(60,008,802)	(98,968,737)
Fund balance, beginning	111,137,065	171,474,065	158,977,539	158,977,539	98,968,737
Fund balance, ending	\$ 158,977,539	\$ 63,543,065	\$ 51,046,539	\$ 98,968,737	\$ -

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Section D

**CAPITAL
RESERVE
CAPITAL
PROJECTS
FUND**

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

CAPITAL RESERVE CAPITAL PROJECTS FUND

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

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

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

	Actual 06/30/10	Adopted Budget 06/30/11	Amended Budget 06/30/11	Projected Actual 06/30/11	Adopted Budget 06/30/12
Revenues					
Equalization	\$ 5,303,750	\$ 4,909,000	\$ 4,889,782	\$ 4,890,250	\$ 2,655,000
Investment income	10,250	20,000	20,000	9,549	15,000
Miscellaneous	66,452	-	-	11,353	-
Total revenues	5,380,452	4,929,000	4,909,782	4,911,152	2,670,000
Expenditures					
Capital outlay	3,873,850	8,378,000	8,378,000	4,196,912	7,029,923
Total expenditures	3,873,850	8,378,000	8,378,000	4,196,912	7,029,923
Excess of revenues over (under) expenditures	1,506,602	(3,449,000)	(3,468,218)	714,240	(4,359,923)
Fund balance, beginning	3,080,658	4,140,658	4,587,260	4,587,260	5,301,500
Fund balance, ending					
Nonspendable - deposits, prepaids	42,257	-	42,257	42,257	42,257
Assigned - for subsequent year expenditures	3,449,000	691,000	691,000	691,000	564,771
Committed	1,096,003	658	385,785	4,568,243	334,549
Fund balance, ending	\$ 4,587,260	\$ 691,658	\$ 1,119,042	\$ 5,301,500	\$ 941,577

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
CAPITAL RESERVE FUND APPROVED NEW PROJECTS
FISCAL YEAR ENDING JUNE 30,2012

Funds Use	Intended Location	Proposed Budget
Arts & Athletics		
EHS band Uniforms	Erie HS	\$ 40,000.00
Band Instruments and risers	District Wide	\$ 35,000.00
Swim timing unit	District Wide	\$ 27,725.00
Kiln Replacements	District Wide	\$ 8,000.00
	TOTAL - ARTS & ATHLETICS	\$ 110,725
Custodial		
Program replacement cycle	Silver Creek HS	\$ 9,230.00
Program replacement cycle	Frederick K-8	\$ 1,625.00
Program replacement cycle	DISTRICT WIDE	\$ 570.00
Program replacement cycle	DISTRICT WIDE	\$ 650.00
Program replacement cycle	Westview ES	\$ 4,635.00
Program replacement cycle	DISTRICT WIDE	\$ 1,955.00
Other	DISTRICT WIDE	\$ 5,855.00
Other	DISTRICT WIDE	\$ 4,390.00
Investment Project/savings result	DISTRICT WIDE	\$ 13,700.00
Other	DISTRICT WIDE	\$ 1,140.00
Other	DISTRICT WIDE	\$ 540.00
	TOTAL - CUSTODIAL EQUIPMENT	\$ 44,290
DTS		
Projectors for Bond Project	District Wide	\$ 40,000.00
Equity for Non-Bond Schools	District Wide	\$ 575,200.00
Voice Over IP	District Wide	\$ 469,900.00
	TOTAL - DIST TECHNOLOGY SVCS	\$ 1,085,100
FF&E		
Desk	Indian Peaks ES	\$ 15,000.00
Desk/lab tables/ lunch tables	Trail Ridge Middle	\$ 7,560.00
Desk/chairs/tables	Erie ES	\$ 3,900.00
Tables/chairs	Westview ES	\$ 10,500.00
Desk/chairs/tables/ bookcase	Northridge ES	\$ 13,500.00
Tables/chairs	Sanborn Es	\$ 3,750.00
Desk/table	Prairie Ridge ES	\$ 13,600.00
Desk/chairs/tables/bookcase	Rocky Mountain ES	\$ 6,000.00
Desk/chairs/tables/bookcase	Skyline HS	\$ 16,875.00
Desk/chairs/tables/bookcase	Spangler ES	\$ 9,000.00
Desk/chairs/tables	Burlington ES	\$ 12,000.00
Chairs	Erie HS	\$ 4,200.00
Tables/chairs	Heritage Middle	\$ 9,375.00
Desk/chairs/tables/stools	Loma Linda ES	\$ 12,000.00
Lunch tables/chairs	Hygiene ES	\$ 8,800.00
Desk/chairs/tables/bookcase	Longs Peak Middle	\$ 12,000.00
Desk/chairs/tables	Niwot ES	\$ 13,000.00
Future growth/cost increases	DISTRICT WIDE	\$ 6,100.00
	TOTAL - FF & E	\$ 177,160
Rentals		
BOCES	District Wide	\$ 145,000.00
Student services	Student Services	\$ 155,000.00
	TOTAL - RENTALS	\$ 300,000

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
CAPITAL RESERVE FUND APPROVED NEW PROJECTS
FISCAL YEAR ENDING JUNE 30,2012

Funds Use	Intended Location	Proposed Budget
Security		
Hand-held radios	Operations/Maintenance	\$ 8,950.00
Fencing	Operations/Maintenance	\$ 8,950.00
Evacuation chairs	Operations/Maintenance	\$ 30,072.00
Finish, expand motion alarms	Operations/Maintenance	\$ 9,576.00
Exterior security lighting	Operations/Maintenance	\$ 4,475.00
Security cameras - exterior	Operations/Maintenance	\$ 29,011.00
Security cameras - interior	Operations/Maintenance	\$ 8,950.00
Security signs	Operations/Maintenance	\$ 1,790.00
Visitor ID technology pilot	Operations/Maintenance	\$ 8,950.00
	TOTAL - SECURITY	\$ 110,724
Site and Bldg Compliance		
Regulatory Compliance	District Wide	\$ 230,923.00
	TOTAL - COMPLIANCE	\$ 230,923
Transportation		
Bus 77 Passenger including radios and camera surv sys	Transportation Services	\$ 195,257.00
Special needs bus	Nutrition Services	\$ 214,000.00
Reefer truck	Central Warehouse	\$ 117,000.00
Passenger van	Operations/Maintenance	\$ 60,000.00
Video Surveillance Systems for Buses	Transportation Services	\$ 33,800.00
	TOTAL - TRANSPORTATION	\$ 620,057
	CAPITAL RESERVE TOTAL EXPENDITURES:	\$ 2,678,979.00

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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 FY12, resulting in an FTE of 150 and \$928,523 in revenue.

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

	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11	Projected Actual 6/30/11	Adopted Budget 6/30/12
Revenues					
Equalization	\$ 1,041,244	\$ 940,000	\$ 948,401	\$ 948,401	\$ 928,523
Investment income	1,400	2,000	2,000	1,001	1,500
Miscellaneous		-	-		-
Total revenues	1,042,644	942,000	950,401	949,402	930,023
Expenditures					
Salaries	161,750	180,000	180,000	106,147	130,623
Benefits	45,978	52,000	52,000	30,373	39,000
Purchased services	625,348	890,000	890,000	739,629	732,200
Supplies and materials	7,276	7,000	7,000	52,689	6,700
Capital outlay	20,000	-	-	-	200,000
Other	19,418	20,000	20,000	26,158	22,500
Total expenditures	879,770	1,149,000	1,149,000	954,996	1,131,023
Excess of revenues over (under) expenditures	162,874	(207,000)	(198,599)	(5,594)	(201,000)
Fund balance, beginning	374,331	419,331	537,205	537,205	531,611
Fund balance, ending					
Committed for contingencies	-	23,000	-	-	-
Restricted	537,205	189,331	338,606	531,611	330,611
Fund balance, ending	\$ 537,205	\$ 212,331	\$ 338,606	\$ 531,611	\$ 330,611

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Section F

COMMUNITY EDUCATION FUND

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

COMMUNITY EDUCATION FUND

The Community Education Fund is a Special Revenue Fund and is used to record financial transactions from such activities as driver's education, summer school, community projects, adult general programs, and student alternative make-up programs.

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

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

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

Summer School - Funds are generated through tuition and donations. Expenditures include instructor salaries, clerical support, supplies/materials, tuition assistance and utility/custodial support. This program serves students in both elementary and secondary grades.

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

	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11	Projected Actual 6/30/11	Adopted Budget 6/30/12
Revenues					
Investment income	\$ 4,533	\$ 5,000	\$ 5,000	\$ 2,911	\$ 5,000
Charges for services	3,074,153	3,400,000	3,400,000	3,100,387	3,200,000
Total revenues	3,078,686	3,405,000	3,405,000	3,103,298	3,205,000
Expenditures					
Instruction	3,242,778	3,763,000	3,763,000	2,685,624	3,964,000
Support		42,000	42,000	41,278	41,000
Total expenditures	3,242,778	3,805,000	3,805,000	2,726,902	4,005,000
Excess (deficiency) of revenues over (under) expenditures	(164,092)	(400,000)	(400,000)	376,396	(800,000)
Other Financing Sources (Uses)					
Transfers in	169,309	-	-	95,000	-
Transfers out	(6,400)	-	-	-	-
Net change in fund balance	(1,183)	(400,000)	(400,000)	471,396	(800,000)
Fund balance, beginning	1,884,291	1,744,377	1,883,108	1,883,108	2,354,504
Fund balance, ending					
Committed for contingencies		76,000	76,000	55,000	80,000
Assigned, designated for subsequent year expenditures	400,000	-	400,000	2,299,504	1,474,504
Unassigned	1,483,108	1,268,377	1,007,108	-	-
Fund balance, ending	\$ 1,883,108	\$ 1,344,377	\$ 1,483,108	\$ 2,354,504	\$ 1,554,504

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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 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11	Projected Actual 6/30/11	Adopted Budget 6/30/12
Revenues					
Investment income	\$ 63,384	\$ 11,000	\$ 11,000	\$ 11,377	\$ 15,000
Miscellaneous	452,712	269,000	269,000	292,683	400,000
Total revenues	516,096	280,000	280,000	304,060	415,000
Expenditures					
Purchased services	7,945	-	-	474,025	550,000
Capital outlay	-	3,695,530	3,934,681	-	3,349,716
Total expenditures	7,945	3,695,530	3,934,681	474,025	3,899,716
Excess of revenues over (under) expenditures	508,151	(3,415,530)	(3,654,681)	(169,965)	(3,484,716)
Fund balance, beginning	3,146,530	3,415,530	3,654,681	3,654,681	3,484,716
Fund balance, ending					
Assigned, designated for subsequent year expenditures	3,415,530	-	-	3,484,716	-
Unassigned	239,151	-	-	-	-
Fund balance, ending	\$ 3,654,681	\$ -	\$ -	\$ 3,484,716	\$ -

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Section H

GOVERNMENTAL DESIGNATED PURPOSE GRANT FUND

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

GOVERNMENTAL DESIGNATED PURPOSE GRANT FUND

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

GOVERNMENT GRANT PROGRAM DESCRIPTIONS

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

Consolidated Grants (Reauthorization scheduled for 2011)

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

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

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

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

Title II: Part D: Enhancing Education Through Technology

The goal of this grant is to improve academic achievement through the use of technology and to encourage the effective integration of technology curriculum development to establish instructional methods that can be widely implemented.

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

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

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

This grant supports programs that build assets, prevent violence in and around schools, and prevent the use of drugs, tobacco, and alcohol. Parents and communities are encouraged in the effort to foster a safe, drug-free learning environment.

Federal Grants

IDEA - PL 94-142 - Part B

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

IDEA - PL 99-457 – Preschool

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

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 – Career and Technical Education

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

McKinney - Education for Homeless Children and Youth

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

School to Work Alliance Program (SWAP)

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

Literacy Center

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.

Investing in Innovation (i3) ARRA Grant

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

State Grants

School Counselor Corp

The purpose of this program is to increase the availability of effective school based counseling within secondary schools to increase the emphasis on improving the graduation rate and preparing students for post-secondary success.

Expelled and At Risk Student Services

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

Closing the Achievement Gap

Quality education is the necessary passport for every child to reach his or her full potential as a parent, citizen and member of a productive workforce. These opportunities may be seriously diminished for the young person who cannot enter college, obtain a personally satisfying or financially adequate job when schools do not provide a high quality education for ALL students. State legislation (SB 03-254) and Colorado's Joint Resolution 01-1014 made closing the learning gap a central element of educational accountability in Colorado.

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

	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11	Projected Actual 6/30/11	Adopted Budget 6/30/12
Revenues					
Local grants	\$ 10,000	\$ 70,000	\$ 71,000	\$ -	\$ -
State grants	686,945	523,000	523,000	850,000	850,000
Federal grants	8,333,855	10,381,000	11,118,347	9,054,000	9,000,000
ARRA - Federal Education Stimulus Funds	4,289,654	9,709,000	9,709,000	272,000	9,400,000
Total revenues	13,320,454	20,683,000	21,421,347	10,176,000	19,250,000
Expenditures					
Salaries	5,945,745	7,994,000	8,345,220	5,676,000	10,737,000
Benefits	1,364,583	1,907,000	1,993,162	1,384,000	2,618,000
Purchased services	2,052,088	2,187,000	2,279,828	1,977,000	3,740,000
Supplies and materials	2,349,037	2,520,000	2,530,850	531,000	1,004,000
Capital outlay	1,068,243	1,925,000	1,925,000	400,000	757,000
Other	540,758	4,151,000	4,347,287	208,000	394,000
Total expenditures	13,320,454	20,684,000	21,421,347	10,176,000	19,250,000
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 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11	Projected Actual 6/30/11	Adopted Budget 6/30/12
Revenues					
Investment income	\$ 570	\$ 1,000	\$ 10,000	\$ 702	\$ 1,000
Charges for services	3,766,563	3,992,000	3,850,000	3,910,806	4,000,000
Miscellaneous	144,741	78,000	150,000	208	48,000
State match	115,350	100,000	115,000	137,105	100,000
National school lunch program	3,683,370	3,400,000	3,750,000	3,700,000	3,500,000
Total revenues	7,710,594	7,571,000	7,875,000	7,748,821	7,649,000
Expenditures					
Salaries	3,004,263	2,980,000	3,200,000	2,704,743	3,092,872
Benefits	823,430	843,000	896,000	812,967	985,608
Purchased services	51,092	175,000	100,000	46,550	175,000
Supplies and materials	3,518,461	3,115,000	3,525,000	3,717,855	3,215,000
Capital outlay	41,608	50,000	50,000	77,726	50,000
Other	183,818	100,000	104,000	133,673	100,000
Total expenditures	7,622,672	7,263,000	7,875,000	7,493,514	7,618,480
Net income (loss), budgetary basis	87,922	308,000	-	255,307	30,520
Reconciliation to USGAAP Basis					
Depreciation	(172,413)	(166,000)	(166,000)	(166,000)	(175,000)
Loss on disposal of equipment	(2,771)	-	-	-	-
Contributions to contributed capital	135,146	-	-	-	-
Commodities Entitlement	410,376	-	-	-	455,880
Change in net assets, USGAAP basis	458,260	142,000	(166,000)	89,307	311,400
Fund balance, beginning	1,551,730	1,653,730	2,009,990	2,009,990	2,099,297
Fund balance, ending					
Nonspendable - capital assets	1,042,353	1,115,000	1,042,353	1,042,353	1,042,353
Unassigned	967,637	680,730	801,637	1,056,944	1,368,344
Fund balance, ending	\$ 2,009,990	\$ 1,795,730	\$ 1,843,990	\$ 2,099,297	\$ 2,410,697

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Section J

RISK MANAGEMENT FUND

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

RISK MANAGEMENT FUND

The Risk Management Fund is used to account for the payment of loss or damage to the property of the school district, liability claims, workers' compensation claims, and related administrative expenses.

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

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

Since July 1, 2002, the District has been a member of the Colorado School Districts Self Insurance Pool for property and liability insurance. The District has insurance deductibles of \$50,000 (property), \$150,000 (general liability), and \$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, 2011.

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

	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11	Projected Actual 6/30/11	Adopted Budget 6/30/12
Revenues					
Investment income	\$ 96,465	\$ 30,000	\$ 30,000	\$ 30,348	\$ -
State equalization	1,688,000	2,305,000	2,305,000	2,305,000	305,000
Miscellaneous	762,505	5,000	5,000	17,946	29,000
Total revenues	2,546,970	2,340,000	2,340,000	2,353,294	334,000
Expenditures					
Salaries	197,779	293,000	293,000	213,958	271,700
Benefits	43,343	69,000	69,000	38,340	68,250
Purchased services	802,330	901,000	901,000	934,622	886,650
Claims paid	837,842	990,000	990,000	512,624	990,000
Supplies and materials	30,673	17,000	17,000	5,880	57,600
Capital outlay	8,404	2,000	2,000	516	2,000
Other	6,457	68,000	68,000	10,210	57,800
Total expenditures	1,926,828	2,340,000	2,340,000	1,716,150	2,334,000
Excess of revenues over (under) expenditures	620,142	-	-	637,144	(2,000,000)
Fund balance, beginning	5,828,420	6,601,420	6,448,562	6,448,562	7,085,706
Fund balance, ending					
Restricted for TABOR	-	1,147,944	-	-	-
Committed for contingencies	-	47,000	47,000	47,000	47,000
Committed	-	5,406,476	6,401,562	6,401,562	5,038,706
Fund balance, ending	\$ 6,448,562	\$ 6,601,420	\$ 6,448,562	\$ 7,085,706	\$ 5,085,706

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Section K

SPECIAL ACTIVITIES FUND

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

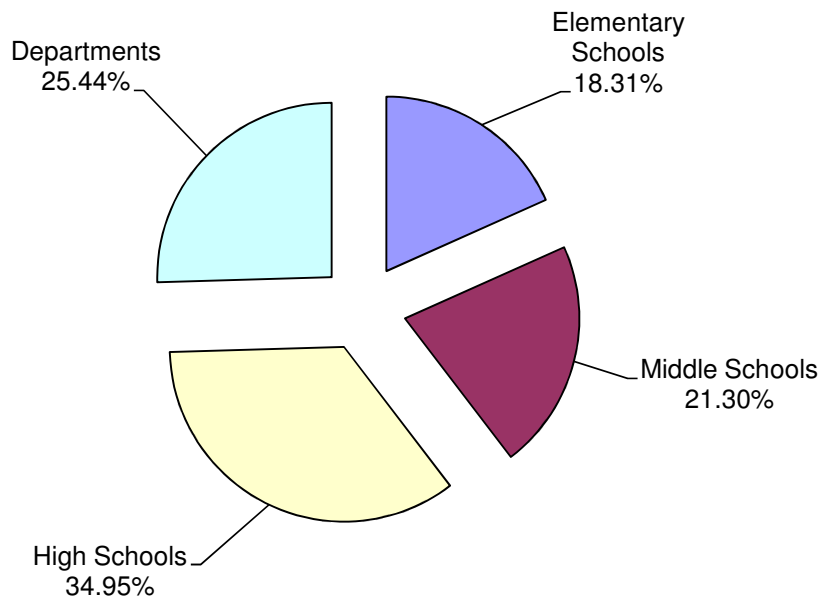
SPECIAL ACTIVITIES FUND

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

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

	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11	Projected Actual 6/30/11	Adopted Budget 6/30/12
Revenues					
Investment Income	\$ 6,324	\$ 6,000	\$ 6,000	\$ 6,150	\$ 6,000
Athletic activities	1,588,490	1,657,000	1,657,000	2,092,553	2,093,000
Pupil activities	3,005,373	2,609,000	2,609,000	2,931,449	2,931,000
PTO/Gift activities	299,758	447,000	447,000	492,826	493,000
Resources from agency fund	971,587	-	-	-	-
Total revenues	5,871,532	4,719,000	4,719,000	5,522,978	5,523,000
Expenditures					
Athletic activities	1,923,048	3,016,000	2,719,000	1,599,333	3,367,000
Pupil activities	3,161,114	4,385,000	4,066,753	2,515,539	4,936,000
PTO/Gift activities	504,310	599,135	599,000	296,502	729,197
Total expenditures	5,588,472	8,000,135	7,384,753	4,411,374	9,032,197
Excess of revenues over expenditures	283,060	(3,281,135)	(2,665,753)	1,111,604	(3,509,197)
Other financing sources (uses)					
Transfer from General Fund	335,212	266,000	266,000	-	-
Transfer from other Special Revenue Fund	(3,812)	-	-	(2,160)	-
Total financing other sources (uses)	331,400	266,000	266,000	(2,160)	-
Net change in fund balance	614,460	(3,015,135)	(2,399,753)	1,109,444	(3,509,197)
Fund balance, beginning	1,785,293	3,015,135	2,399,753	2,399,753	3,509,197
Fund balance, ending	\$ 2,399,753	\$ -	\$ -	\$ 3,509,197	\$ -

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	\$ 2,351	\$ 9,149	\$ 7,682
Black Rock	-	14,290	19,700	18,505
Blue Mountain	-	15,458	6,936	26,537
Burlington	630	4,257	20,124	9,149
Centennial	-	2,131	8,577	22,163
Central	3,938	(1,812)	11,527	19,700
Columbine	9,995	8,687	17,166	6,936
Eagle Crest	13,657	25,899	25,674	12,191
Erie	9,065	10,725	12,426	20,124
Fall River	6,710	47,032	38,846	39,197
Frederick	100	183	5,972	8,577
Hygiene	(270)	(669)	(228)	11,527
Indian Peaks	716	3,309	18,464	45,007
Legacy	-	4,382	6,164	16,880
Loma Linda	-	(147)	9,096	18,464
Longmont Estates	-	(10)	45,007	6,164
Lyons	1,628	4,021	16,880	17,166
Mead	-	10,556	31,427	25,674
Mountain View	82	581	7,682	12,426
Niwot	970	(11,027)	12,191	38,846
Northridge	-	5,719	10,135	(228)
Prairie Ridge	916	4,277	39,197	10,135
Rocky Mountain	577	6,740	18,505	9,096
Sanborn	2,772	6,645	26,537	31,427
Spangler	16,640	17,780	22,163	5,972
Elementary School Total	68,200	181,358	439,317	439,314
Middle Schools				
Altona	21,391	32,708	42,465	47,039
Coal Ridge	16,187	77,523	61,087	48,373
Erie	4,737	17,408	55,979	43,381
Heritage	1,135	5,885	22,912	55,979
Longs Peak	7,036	14,733	40,680	61,087
Mead	4,606	15,938	48,373	22,912
Sunset	7,489	44,999	149,265	42,465
Trail Ridge	917	23,494	43,381	149,265
Westview	9,049	21,117	47,038	40,680
Middle School Total	72,547	253,805	511,180	511,180
High Schools				
CDC	32,462	33,930	87,941	17,011
Erie	8,853	20,010	85,304	53,698
Frederick	24,352	50,936	63,143	16,273
Longmont	141,975	220,334	270,695	5,194
Lyons	14,975	26,882	53,698	72,162
Mead	-	-	-	85,304
Niwot	85,997	81,671	167,341	63,143
Olde Columbine	-	4,430	16,273	87,941
Silver Creek	(1,368)	(15,446)	17,011	167,341
Skyline	90,372	25,450	72,162	270,695
High School Total	397,618	448,197	833,568	838,761
Departments				
Athletics	657,721	406,732	284,089	284,089
Extracurricular	10,722	40,430	28,487	28,369
Other	429,237	640,353	(311,348)	298,040
Department Total	1,097,680	1,087,515	1,228	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

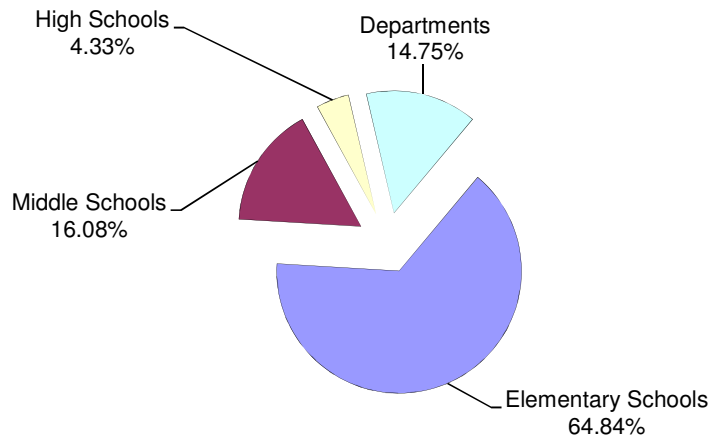
STUDENT ACTIVITY FUND

The Student Activity Fund is used to record pupil organizations and activities that are self-supporting and do not receive direct or indirect District support. Accounting is maintained for each District school and department, and separate activities within each location. Revenues may be provided from fund raisers, gifts, vending machine proceeds, retail and grocery store certificates, and miscellaneous sources.

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

	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11	Projected Actual 6/30/11	Adopted Budget 6/30/12
Revenues					
Elementary Schools	\$ 113,775	\$ 104,000	\$ 104,000	\$ 130,239	\$ 134,000
Middle Schools	9,931	25,000	25,000	20,980	22,000
High Schools	8,692	21,000	21,000	38,588	40,000
Other Revenue	5,091	7,000	7,000	3,470	4,000
Total revenues	137,489	157,000	157,000	193,277	200,000
Expenditures					
Elementary Schools	100,930	168,707	115,000	96,240	220,843
Middle Schools	23,408	37,146	37,146	10,811	47,975
High Schools	6,719	27,850	27,850	16,651	96,033
Other Expenditures	30,812	70,856	46,397	2,758	5,819
Total expenditures	161,869	304,559	226,393	126,460	370,670
Change in undistributed monies	(24,380)	(147,559)	\$ (69,393)	\$ 66,817	(170,670)
Transfers out					
Transfer to Special Activities Fund	(971,587)	-	-	34,460	-
Undistributed monies, beginning	1,065,360	147,559	69,393	69,393	170,670
Undistributed monies, ending	\$ 69,393	\$ -	\$ -	\$ 170,670	\$ -

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	20,260
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	11,156
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	10,238
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 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11	Projected Actual 6/30/11	Adopted Budget 6/30/12
Additions					
Investment income	\$ 354	\$ -	\$ -	\$ 266	\$ -
Contributions	56,800	60,000	60,000	53,560	60,000
Total additions	57,154	60,000	60,000	53,826	60,000
Deductions					
Scholarships	68,910	69,000	150,000	66,955	90,000
Total deductions	68,910	69,000	150,000	66,955	90,000
Change in undistributed monies	(11,756)	(9,000)	(90,000)	(13,129)	(30,000)
Undistributed monies, beginning	218,457	199,857	206,701	206,701	193,572
Undistributed monies, ending	\$ 206,701	\$ 190,857	\$ 116,701	\$ 193,572	\$ 163,572

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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 was 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.

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

	Actual 6/30/10	Adopted Budget 6/30/11	Amended Budget 6/30/11	Projected Actual 6/30/11	Adopted Budget 6/30/12
Revenues					
Investment income	\$ 225	\$ 200	\$ 200	\$ 166	\$ 200
Charges for services	93,677	71,000	71,000	90,630	100,000
Contributions	21,000	42,000	-	-	-
Total revenues	114,902	113,200	71,200	90,796	100,200
Expenditures					
Salaries	142,568	139,000	139,000	85,094	85,000
Benefits	32,664	33,000	33,000	20,548	21,000
Purchased services	1,857	2,000	2,000	742	1,000
Supplies and materials	26,251	20,000	20,000	5,032	5,000
Capital outlay	3,928	4,000	4,000	-	-
Total expenditures	207,268	198,000	198,000	111,416	112,000
Excess of revenues over (under) expenditures	(92,366)	(84,800)	(126,800)	(20,620)	(11,800)
Other Financing Sources (Uses)					
Transfers in	79,000	79,000	79,000	79,000	-
Net change in fund balance	(13,366)	(5,800)	(47,800)	58,380	(11,800)
Fund balance, beginning	155,755	150,955	142,389	142,389	200,769
Fund balance, ending					
Assigned	142,389	145,155	94,589	200,769	188,969
Fund balance, ending	\$ 142,389	\$ 145,155	\$ 94,589	\$ 200,769	\$ 188,969

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Section O

SUMMARY BUDGET REPORTS

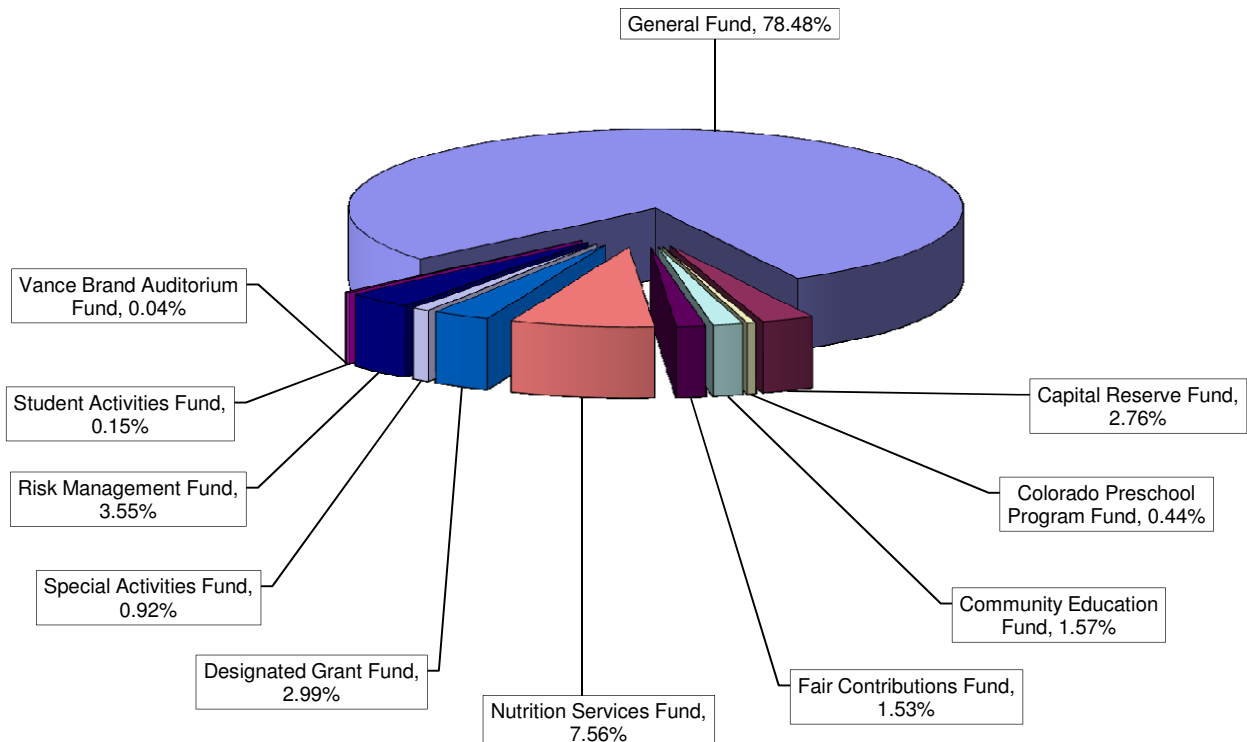
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ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
CONSOLIDATED ADOPTED BUDGET SUMMARY
FISCAL YEAR ENDING JUNE 30, 2012

	Net Operating Funds Total	Net Other Funds Total	District Total
Beginning Fund Balance	\$ 62,009,765	\$ 128,467,278	\$ 190,477,043
Revenue	236,142,102	34,361,400	270,503,502
Designated and Reserved Fund Balance	1,973,000	-	1,973,000
Total Funds Available	\$ 300,124,867	\$ 162,828,678	\$ 462,953,545

Expenditures	\$ 254,534,941	\$ 135,403,170	\$ 389,938,111
Prior Year Obligations	1,973,000	-	1,973,000
Reconciliation to USGAAP	(280,880)	-	(280,880)
Invested in Capital Assets	-	-	-
TABOR Reserves	5,819,000	-	5,819,000
Other Appropriated Reserves	3,879,000	-	3,879,000
Total Appropriations	265,925,061	135,403,170	401,328,231
Non-appropriated Fund Balance	34,199,806	27,425,508	61,625,314
Total Appropriations and Non-appropriated Fund Balance	\$ 300,124,867	\$ 162,828,678	\$ 462,953,545

**Consolidated Operating Funds
Revenues & Expenditures**



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
CONSOLIDATED ADOPTED BUDGET SUMMARY
FISCAL YEAR ENDING JUNE 30, 2012

	General Fund	Capital Reserve Fund	Colorado Preschool Program Fund	Community Education Fund	Fair Contributions Fund	Designated Grant Fund
Revenues						
State Formula						
Local Property Tax	\$ 58,956,000	\$ -	\$ -	\$ -	\$ -	\$ -
State Equalization	99,168,000	2,655,000	928,523			
Specific Ownership Tax	3,710,000					
Stabilization Funds	-					
Fiscal Emergency Reserve	-					
Local Sources						
Other Specific Ownership Tax	3,160,000					
Mill Levy Override	16,458,000					
Investment Income	241,000	15,000	1,500	5,000	15,000	
Charges for Services	4,339,000			3,200,000		
Other	2,232,000	-			400,000	-
State Sources						
Special Education	3,288,000					
Vocational Education	613,470					
Transportation	1,177,000					
Other	741,000					850,000
Federal Sources						
Special Education						3,300,000
Other	1,782,409					15,100,000
Total Revenues	195,865,879	2,670,000	930,023	3,205,000	415,000	19,250,000
Designated and Reserved Fund	1,973,000		-	-	-	-
Total Funds Available	197,838,879	2,670,000	930,023	3,205,000	415,000	19,250,000
Direct Instruction	110,201,074		732,200	3,964,000		8,085,000
Instructional Support Services	18,158,603		398,823	41,000		11,165,000
School Management	14,390,029					
Instruction Services Subtotal	142,749,706	-	1,131,023	4,005,000	-	19,250,000
District Wide Support Services						
General Administration	2,248,024					
Fiscal Services	2,143,298					
Operations/Maintenance/Custodial	18,625,111					
Pupil Transportation	6,091,601					
Central Services	7,166,282					
Nutrition Services						
Capital Outlay		7,029,923			3,349,716	
Other Support Services					550,000	
District Wide Support Services Subtotal	36,274,316	7,029,923	-	-	3,899,716	-
Community Services	312,347					
Other Operating Expenditures						
Charter Schools	20,420,563					
District Wide Subtotal	20,732,910	-	-	-	-	-
Total Budgeted Expenditures	199,756,932	7,029,923	1,131,023	4,005,000	3,899,716	19,250,000
Transfers To (From) Other Funds	(5,000)			-		
Total Expenditures and Transfers	199,751,932	7,029,923	1,131,023	4,005,000	3,899,716	19,250,000
Prior Year Obligations	1,973,000					
Total Expenditures, Transfers and Prior Year Obligations	201,724,932	7,029,923	1,131,023	4,005,000	3,899,716	19,250,000
Net Change in Fund Balance	(3,886,053)	(4,359,923)	(201,000)	(800,000)	(3,484,716)	-
Beginning Fund Balance	37,271,795	5,301,500	531,611	2,354,504	3,484,716	-
Reconciliation to USGAAP Basis of Accounting						
Ending Fund Balance (Deficit)	33,385,742	941,577	330,611	1,554,504	-	-
Designated for Encumbrances	-					
Assigned - for Subsequent Year Expenditures	16,861,000	564,771		800,000		
Nonspendable - Capital Assets		42,257				
Reserved for Legal Restrictions						
Restricted for TABOR	5,819,000					
Committed for Contingencies	3,752,000	-	-	80,000		
Unassigned Fund Balance	\$ 6,953,742	\$ 334,549	\$ 330,611	\$ 674,504	\$ -	\$ -
Estimated Funded Pupil Count	25,733.0	25,883.0	150.0		25,883.0	25,883.0
Budgeted Expenditures per Funded Pupil	\$ 7,763	\$ 272	\$ 7,540		\$ 151	\$ 744

Nutrition Services Fund	Risk Management Fund	Special Activities Fund	Student Activity Fund	Vance Brand Auditorium Fund	Net Operating Funds Total
\$ -	\$ - 305,000	\$ -	\$ -	\$ -	\$ 58,956,000 103,056,523 3,710,000
1,000 4,000,000 48,000	- 29,000	6,000 5,517,000	200,000	200 100,000 -	3,160,000 16,458,000 284,700 11,639,000 8,426,000
100,000					3,288,000 613,470 1,177,000 1,691,000
3,500,000					3,300,000 20,382,409
7,649,000	334,000	5,523,000	200,000	100,200	236,142,102
-	-	-	-	-	1,973,000
7,649,000	334,000	5,523,000	200,000	100,200	238,115,102
					122,982,274 29,763,426 14,390,029
-	-	-	-	-	167,135,729
					2,248,024 2,143,298
	2,334,000			112,000	18,625,111 6,091,601 9,612,282
7,618,480			370,670		7,618,480 10,379,639 920,670
7,618,480	2,334,000	-	370,670	112,000	57,639,105
		9,032,197			312,347 9,032,197 20,420,563
-	-	9,032,197	-	-	29,765,107
7,618,480	2,334,000	9,032,197	370,670	112,000	254,539,941
		-	-	-	(5,000)
7,618,480	2,334,000	9,032,197	370,670	112,000	254,534,941
					1,973,000
7,618,480	2,334,000	9,032,197	370,670	112,000	256,507,941
30,520	(2,000,000)	(3,509,197)	(170,670)	(11,800)	(18,392,839)
2,099,297	7,085,706	3,509,197	170,670	200,769	62,009,765
280,880					280,880
2,410,697	5,085,706	-	-	188,969	43,897,806
1,042,353 - - -	- 47,000				- 18,225,771 1,084,610 - 5,819,000 3,879,000
\$ 1,368,344	\$ 5,038,706	\$ -	\$ -	\$ 188,969	\$ 14,889,425
25,883.0	25,883.0	25,883.0	25,883.0	25,883.0	
\$ 294	\$ 90	\$ 349	\$ 14	\$ 4	

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
CONSOLIDATED ADOPTED BUDGET SUMMARY
FISCAL YEAR ENDING JUNE 30, 2012

Description	Bond Redemption Fund	Building Fund	Student Scholarship Fund	Net Total Other Funds
Revenues				
Local Sources				
Property Tax	\$ 33,500,000	\$ -	\$ -	\$ 33,500,000
Investment Income	1,400	800,000	-	801,400
Fund Raising and Contributions			60,000	60,000
Proceeds From Borrowing		-		-
Total Revenues	33,501,400	800,000	60,000	34,361,400
Expenditures				
Debt Services	35,544,433			35,544,433
Capital Construction		99,768,737		99,768,737
Student Scholarships			90,000	90,000
Total Budgeted Expenditures	35,544,433	99,768,737	90,000	135,403,170
Net Change in Fund Balances	(2,043,033)	(98,968,737)	(30,000)	(101,041,770)
Beginning Fund Balances	29,304,969	98,968,737	193,572	128,467,278
Ending Fund Balances	\$ 27,261,936	\$ -	\$ 163,572	\$ 27,425,508

Estimated Funded Pupil Count	25,883.0	25,883.0		
Budgeted Expenditures per Funded Pupil	\$ 1,373	\$ 3,855		

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ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
CONSOLIDATED ADOPTED BUDGET SUMMARY
EXPENDITURES BY PROGRAM AND OBJECT
FISCAL YEAR ENDING JUNE 30, 2012

Description	Fund #	10	18	19	22	23
	Fund Name	General Fund	Risk Management	Colorado Preschool Program	Designated Grants	Pupil Activity
BEGINNING FUND BALANCE (Includes ALL Reserves)	Object/ Source	37,271,795	7,085,706	531,611	-	3,509,197
REVENUES						
Local Sources	1000 - 1999	89,096,000	29,000	1,500	-	5,523,000
Intermediate Sources	2000 - 2999	-				
State Sources	3000 - 3999	108,832,470			850,000	
Federal Sources	4000 - 4999	1,782,409			18,400,000	
TOTAL REVENUES		199,710,879	29,000	1,500	19,250,000	5,523,000
TOTAL BEGINNING FUND BALANCE & REVENUES		236,982,674	7,114,706	533,111	19,250,000	9,032,197
TOTAL ALLOCATIONS (TO)/FROM OTHER FUNDS	5600,5700, 5800	(3,845,000)	305,000	928,523		
TRANSFERS (TO)/FROM OTHER FUNDS	5200 - 5300	5,000				-
TRANSFERS TO CHARTER SCHOOLS	5200, 5700	(20,420,563)				
AVAILABLE BEGINNING FUND BALANCE & REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)		212,722,111	7,419,706	1,461,634	19,250,000	9,032,197
EXPENDITURES						
Instruction - Program 0010 to 2099						
Salaries	0100	81,709,259			5,927,227	
Employee Benefits	0200	21,816,225			1,452,602	
Purchased Services	0300,0400, 0500	2,165,972		732,200	2,428,398	
Supplies and Materials	0600	3,939,035			774,598	9,032,197
Property	0700	107,625			658,617	
Other	0800, 0900	462,958			375,496	
Total Instruction		110,201,074	-	732,200	11,616,938	9,032,197
Supporting Services						
Students - Program 2100						
Salaries	0100	8,489,672			1,419,980	
Employee Benefits	0200	2,318,321			403,601	
Purchased Services	0300,0400, 0500	218,135			252,231	
Supplies and Materials	0600	133,297			45,376	
Property	0700	0			-	
Other	0800, 0900	17,375			-	
Total Students		11,176,800	-	-	2,121,189	-
Instructional Staff - Program 2200						
Salaries	0100	4,179,206		130,623	2,993,812	
Employee Benefits	0200	897,209		39,000	670,987	
Purchased Services	0300,0400, 0500	1,212,614			1,058,782	
Supplies and Materials	0600	607,629		6,700	183,342	
Property	0700	44,700		200,000	73,156	
Other	0800, 0900	40,445		22,500	18,504	
Total Instructional Staff		6,981,803	-	398,823	4,998,585	-
General Administration - Program 2300						
Salaries	0100	1,205,116				
Employee Benefits	0200	222,590				
Purchased Services	0300,0400, 0500	756,168				
Supplies and Materials	0600	31,250				
Property	0700	5,250				
Other	0800, 0900	27,650				
Total General Administration		2,248,024	-	-	-	-
School Administration - Program 2400						
Salaries	0100	10,838,730			274,916	
Employee Benefits	0200	3,003,995			60,540	
Purchased Services	0300,0400, 0500	68,148			-	
Supplies and Materials	0600	435,539			-	
Property	0700	5,434			25,226	
Other	0800, 0900	38,183			-	
Total School Administration		14,390,029	-	-	360,683	-

26	27	29	31	41	43	51	72	74	
Vance Brand Civic Auditorium	Community Education	Fair Contributions	Bond Redemption	Building Fund	Capital Reserve	Nutrition Services	Student Scholarship	Pupil Activity	TOTAL
200,769	2,354,504	3,484,716	29,304,969	98,968,737	5,301,500	2,099,297	193,572	170,670	190,477,043
100,200	3,205,000	415,000	33,501,400	800,000	15,000	4,049,000	60,000	200,000	136,995,100
						100,000			-
						3,500,000			109,782,470
									23,682,409
100,200	3,205,000	415,000	33,501,400	800,000	15,000	7,649,000	60,000	200,000	270,459,979
300,969	5,559,504	3,899,716	62,806,369	99,768,737	5,316,500	9,748,297	253,572	370,670	460,937,022
					2,655,000				43,523
-									5,000
									(20,420,563)
300,969	5,559,504	3,899,716	62,806,369	99,768,737	7,971,500	9,748,297	253,572	370,670	440,564,982
	1,478,022								89,114,508
	329,421								23,598,247
	148,731						90,000		5,565,301
	272,570							370,670	14,389,071
	75,636								841,878
	1,700,621								2,539,075
-	4,005,000	-	-	-	-	-	90,000	370,670	136,048,079
									9,909,652
									2,721,922
									470,366
									178,673
									-
									17,375
-	-	-	-	-	-	-	-	-	13,297,989
									7,303,641
									1,607,196
									2,271,396
									797,671
									317,856
									81,449
-	-	-	-	-	-	-	-	-	12,379,210
									1,205,116
									222,590
									756,168
									31,250
									5,250
									27,650
-	-	-	-	-	-	-	-	-	2,248,024
									11,113,646
									3,064,535
									68,148
									435,539
									30,660
									38,183
-	-	-	-	-	-	-	-	-	14,750,712

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
CONSOLIDATED ADOPTED BUDGET SUMMARY
EXPENDITURES BY PROGRAM AND OBJECT
FISCAL YEAR ENDING JUNE 30, 2012

Description	Fund #	10	18	19	22	23
	Fund Name	General Fund	Risk Management	Colorado Preschool Program	Designated Grants	Pupil Activity
Business Services - Program 2500						
Salaries	0100	1,499,828				
Employee Benefits	0200	397,620				
Purchased Services	0300,0400, 0500	155,250				
Supplies and Materials	0600	56,600				
Property	0700	14,000				
Other	0800, 0900	20,000				
Total Business Services		2,143,298	-	-	-	-
Operations and Maintenance - Program 2600						
Salaries	0100	8,774,283			-	
Employee Benefits	0200	2,620,264			-	
Purchased Services	0300,0400, 0500	1,543,387			-	
Supplies and Materials	0600	5,495,262			-	
Property	0700	73,373			-	
Other	0800, 0900	118,542			-	
Total Operations and Maintenance		18,625,111	-	-	-	-
Student Transportation - Program 2700						
Salaries	0100	3,578,802			-	
Employee Benefits	0200	1,111,599			-	
Purchased Services	0300,0400, 0500	124,700			-	
Supplies and Materials	0600	1,271,000			-	
Property	0700	500			-	
Other	0800, 0900	5,000			-	
Total Student Transportation		6,091,601	-	-	-	-
Central Support - Program 2800						
Salaries	0100	1,353,769	271,700		121,064	
Employee Benefits	0200	417,383	68,250		30,270	
Purchased Services	0300,0400, 0500	3,694,786	1,876,650		-	
Supplies and Materials	0600	1,242,008	57,600		-	
Property	0700	421,986	2,000		1,271	
Other	0800, 0900	36,350	57,800		-	
Total Central Support		7,166,282	2,334,000	-	152,605	-
Enterprise Operations - Program 3200						
Salaries	0100					
Employee Benefits	0200					
Purchased Services	0300,0400, 0500					
Supplies and Materials	0600					
Property	0700					
Other	0800, 0900					
Total Enterprise Operations		-	-	-	-	-
Education for Adults - Program 3400						
Salaries	0100	118,830				
Employee Benefits	0200	49,842				
Purchased Services	0300,0400, 0500	96,025				
Supplies and Materials	0600	44,400				
Property	0700	0				
Other	0800, 0900	3,250				
Total Education for Adults Services		312,347	-	-	-	-
Total Supporting Services		69,135,295	2,334,000	398,823	7,633,061	-

26	27	29	31	41	43	51	72	74	
Vance Brand Civic Auditorium	Community Education	Fair Contributions	Bond Redemption	Building Fund	Capital Reserve	Nutrition Services	Student Scholarship	Pupil Activity	TOTAL
									1,499,828
									397,620
									155,250
									56,600
									14,000
									20,000
-	-	-	-	-	-	-	-	-	2,143,298
									8,774,283
									2,620,264
									1,543,387
									5,495,262
									73,373
									118,542
-	-	-	-	-	-	-	-	-	18,625,111
									3,578,802
									1,111,599
									124,700
									1,271,000
									500
									5,000
-	-	-	-	-	-	-	-	-	6,091,601
									1,746,533
									515,903
									5,571,436
									1,299,608
									425,257
									94,150
-	-	-	-	-	-	-	-	-	9,652,887
85,000						3,092,872			3,177,872
21,000						985,608			1,006,608
1,000						175,000			176,000
5,000						2,759,120			2,764,120
-						50,000			50,000
-						100,000			100,000
112,000	-	-	-	-	-	7,162,600	-	-	7,274,600
									118,830
									49,842
									96,025
									44,400
									-
									3,250
-	-	-	-	-	-	-	-	-	312,347
112,000	-	-	-	-	-	7,162,600	-	-	86,775,779

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
CONSOLIDATED ADOPTED BUDGET SUMMARY
EXPENDITURES BY PROGRAM AND OBJECT
FISCAL YEAR ENDING JUNE 30, 2012

Description	Fund #	10	18	19	22	23
	Fund Name	General Fund	Risk Management	Colorado Preschool Program	Designated Grants	Pupil Activity
Property - Program 4000						
Salaries	0100					
Employee Benefits	0200					
Purchased Services	0300,0400 ,0500					
Supplies and Materials	0600					
Property	0700					
Other	0800, 0900					
Total Property		-	-	-	-	-
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure						
Salaries	0100					
Employee Benefits	0200					
Purchased Services	0300,0400 ,0500					
Supplies and Materials	0600					
Property	0700					
Other	0800, 0900					
Total Other Uses		-	-	-	-	-
TOTAL EXPENDITURES		179,336,369	2,334,000	1,131,023	19,250,000	9,032,197
RESERVES						
District Emergency Reserve - Program 9315	0840	3,752,000	47,000	-		
Reserve for TABOR 3% - Program 9310	0840	5,819,000	-			
Res. for TABOR - Multi-Year Obligations Program 9320	0840					
TOTAL RESERVES		9,571,000	47,000	-	-	-
TOTAL EXPENDITURES & RESERVES		188,907,369	2,381,000	1,131,023	19,250,000	9,032,197
NON-APPROPRIATED RESERVE - Program 9200		-	5,038,706	330,611	-	-
TOTAL AVAILABLE BEGINNING FUND BALANCE & REVENUES LESS TOTAL EXPENDITURES & RESERVES LESS NON-APPROPRIATED RESERVES		23,814,742	-	-	-	-

26	27	29	31	41	43	51	72	74	
Vance Brand Civic Auditorium	Community Education	Fair Contributions	Bond Redemption	Building Fund	Capital Reserve	Nutrition Services	Student Scholarship	Pupil Activity	TOTAL
				659,565					659,565
				156,217					156,217
		550,000		5,000,000					5,550,000
				3,000,000					3,000,000
		3,349,716		90,940,955	7,029,923				101,320,594
				12,000					12,000
-	-	3,899,716	-	99,768,737	7,029,923	-	-	-	110,698,376
									-
									-
			7,050						7,050
						175,000			-
									175,000
			35,537,383						35,537,383
-	-	-	35,544,433	-	-	175,000	-	-	35,719,433
112,000	4,005,000	3,899,716	35,544,433	99,768,737	7,029,923	7,337,600	90,000	370,670	369,241,667
	80,000								3,879,000
									5,819,000
									-
-	80,000	-	-	-	-	-	-	-	9,698,000
112,000	4,085,000	3,899,716	35,544,433	99,768,737	7,029,923	7,337,600	90,000	370,670	378,939,667
188,969	-	-	27,261,936	-	941,577	2,410,697	163,572	-	36,336,068
-	1,474,504	-	-	-	-	-	-	-	25,289,247

