



Student Achievement ♦ Well-Being ♦ Partnerships

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

Boulder, Broomfield, Larimer, and Weld Counties

**SUPERINTENDENT'S
ADOPTED BUDGET**

**2013 Fiscal Year
July 1, 2012 – June 30, 2013**

May 23, 2012 (Introduction)
June 13, 2012 (Public Hearing)
June 27, 2012 (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.”

THIS PAGE LEFT INTENTIONALLY BLANK

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

SUPERINTENDENT'S ADOPTED BUDGET FISCAL YEAR ENDING JUNE 30, 2013

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, State, and Federal 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 Grants Fund.....	H
Nutrition Services Fund.....	I
Risk Management Fund.....	J
Special Activities Fund.....	K
Student Activity Fund	L
Student Scholarship Fund.....	M
Summary Budget Reports.....	N



DATE: May 23, 2012

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

This St. Vrain Valley School District General Fund proposed budget, together with the budgets for other funds for Fiscal Year 2013, is the current expenditure plan for all funds generated through local, state and federal sources during the 2013 fiscal year, commencing July 1, 2012 and extending through June 30, 2013. This document includes financial, budgetary, and program information that we believe will provide the user with a better understanding of the District's operations.

The General Fund budget appropriation for 2012-13 is proposed to be \$219,160,808, which includes planned expenditures of \$201,476,215 plus appropriated reserves of \$17,684,593.

The 2013 fiscal year budgets of the St. Vrain Valley School District will provide instructional and support services for a student body membership of approximately 28,000 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.

A major factor in the Fiscal Year 2013 budget continues to be the state's failure to adequately fund public education. The St. Vrain Valley School District is slated to receive \$6,332 in per pupil revenue in FY13; down from \$6,945 in FY10. St. Vrain Valley School District should be receiving \$32.5 Million more in FY13 if the state were to adhere to its constitutional obligation to fully fund the School Finance Act. Additional details can be found on the Colorado Department of Education website at <http://www.cde.state.co.us/cdefinance/SchoolFinanceFundingFY2012-13.htm>.

Budget adjustments necessary to deal with the state K-12 cuts include adjustments in staff allocations to schools, department and school budget cuts, delaying the replacement cycles for textbooks and technology, the consolidation of services and enhancement of efficiencies.

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 lane advancement on the pay table, increased funding to the PERA retirement plan, the net change in health and dental insurance premiums, and a 2% increase to the base pay; no experience steps are provided.

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	Appropriated	Total
	<u>Expenditures</u>	<u>Reserves</u>	<u>Expenditures and Reserves</u>
Operating Funds			
General Fund	\$ 201,476,215	\$ 17,684,593	\$ 219,160,808
Capital Reserve Capital Projects Fund	2,752,000	1,975,509	4,727,509
Fair Contributions for Public School Sites Fund	510,000	3,423,411	3,933,411
Nutrition Services Fund	8,236,000	457,000	8,693,000
Governmental Designated Purpose Grants Fund	15,250,000	-	15,250,000
Risk Management Fund	338,860	2,047,000	2,385,860
Special Activities Fund	5,505,000	3,622,447	9,127,447
Student Activity Fund	<u>220,000</u>	<u>197,569</u>	<u>417,569</u>
Sub-Total - General Student Population	234,288,075	29,407,529	263,695,604
Colorado Preschool Program Fund	885,500	177,775	1,063,275
Community Education Fund	<u>3,555,000</u>	<u>580,000</u>	<u>4,135,000</u>
Sub-Total - Operating Funds	238,728,575	30,165,304	268,893,879
Other Funds			
Bond Redemption Fund	35,407,045	61,642	35,468,687
Building Fund	600,000	53,072,910	53,672,910
Student Scholarship Fund	<u>50,000</u>	<u>40,000</u>	<u>90,000</u>
Total Budget	<u>274,785,620</u>	<u>83,339,856</u>	<u>358,125,476</u>

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,



Don Haddad, Ed.D.
Superintendent of Schools

THIS PAGE LEFT INTENTIONALLY BLANK



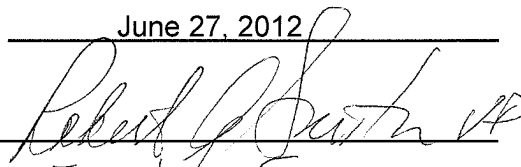
APPROPRIATION RESOLUTION

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, 2012, and extending through June 30, 2013, and amends the budgets related thereto.

General Fund	\$ 219,160,808
Bond Redemption Fund	35,468,687
Building Fund	53,672,910
Capital Reserve Capital Projects Fund	4,727,509
Colorado Preschool Program Fund	1,063,275
Community Education Fund	4,135,000
Fair Contributions for Public School Sites Fund	3,933,411
Governmental Designated Purpose Grants Fund	15,250,000
Nutrition Services Fund	8,693,000
Risk Management Fund	2,385,860
Special Activities Fund	9,127,447
Student Activity Fund	417,569
Student Scholarship Fund	<u>90,000</u>
TOTAL	<u>\$ 358,125,476</u>

Date of the adoption of the budgets June 27, 2012

Signature – President of the Board


FOR JAW CREATIONS

THIS PAGE LEFT INTENTIONALLY BLANK



Strategic Priorities

1. Continue to strengthen District finances.
2. Align standards, curriculum and assessments.
3. Create a portfolio of 21st Century focus schools. Expand course offerings to meet the needs of all students.
4. Success for all students.
5. Strengthen District-wide technology services.
6. School safety.
7. Strengthen communications and collaboration.
8. Improve Board effectiveness.
9. Reorganize management structure – (2009-2010 – completed successfully).

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

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 for Public School Sites 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*.

THIS PAGE LEFT INTENTIONALLY BLANK

Section A

GENERAL FUND

THIS PAGE LEFT INTENTIONALLY BLANK

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 \$201,476,215. An additional \$17,684,593 of reserved fund balance also is appropriated in the General Fund. The reserved fund balance includes \$413,000 for Deposits, Inventories and pre-pays, \$200,000 assigned for encumbrances, \$410,000 assigned for multi-year contracts, and \$1,000,000 assigned for budget rollover. It also includes \$3,934,000 for contingency reserve as required by Board policy, and \$5,971,000 of TABOR reserves. It also includes spending \$5,756,593 of fund balance to balance the budget. The total General Fund budget appropriation for the year ending June 30, 2013 is \$219,160,808.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

GENERAL FUND BUDGET DEVELOPMENT ASSUMPTIONS

1. 2013 Fiscal Year Budget
This budget for the school year July 1, 2012 - June 30, 2013 (FY13) is presented based on the Colorado Public School Finance Act of 1994, as amended.
2. Pupil Membership
The budget is based upon a projected student headcount of 27,893 as of October 1, 2012.
3. Funded Pupil Count
As described above, membership count is the actual number of students attending SVVSD. Funded pupil count (FPC) is based on whether those students attend class full time or half time (e.g. kindergarten students for FY13 count as 1 student but 0.58 funded pupil count). The FPC for the budget is 26,400.6, an increase of 280.4 (1.07%) above FY12.
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. The required instructional supplies and material budget is \$4,227,429. This is based on 23,356.0 pupil FPC (net of charter school FPC). Administration is requesting a waiver from District policy for FY13. In addition, the unexpended amount from prior years was 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 FY13. Administration is requesting a waiver from District policy for FY13. With the policy waiver, a total of \$3,047,000 is included in FY13. This includes \$305,000 to the Risk Management Fund and \$2,742,000 to the Capital Reserve Fund.
6. State Equalization Program
The District is scheduled to receive \$6,332.13 per pupil FPC as per pupil revenue (PPR) for FY13, as compared to \$6,331.60 for FY12, keeping PPR essentially level.
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 FPC. The student FPC for the charter schools for FY13 is 3,044.6, an increase of 212.4 over FY12, resulting in a total budget of \$20,483,835. The table below shows the budget, net of the potential rescission due to non-appropriated growth state-wide.

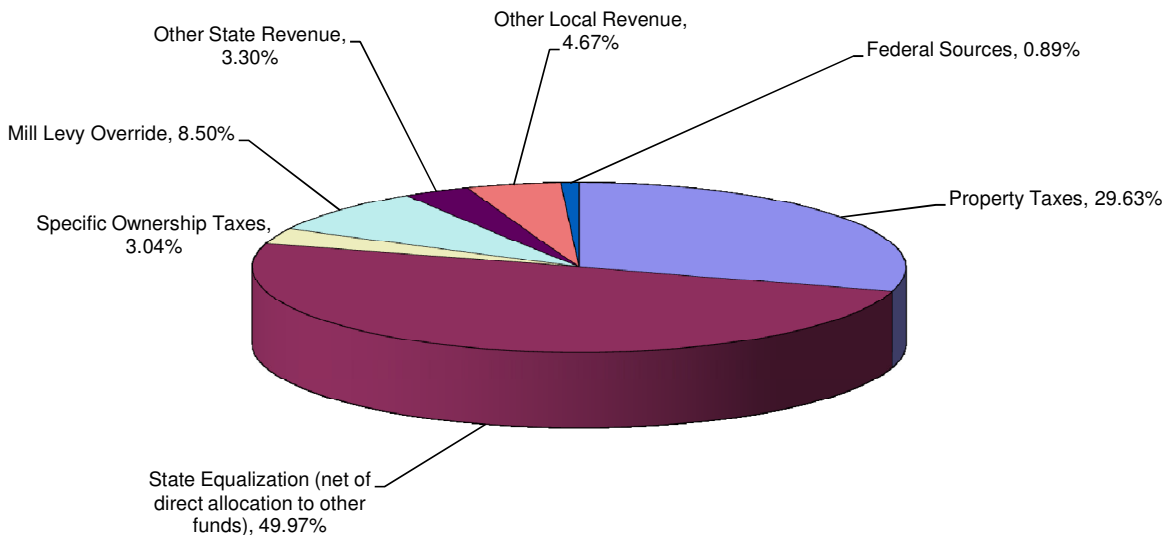
	FPC	PPR	MLO
Aspen Ridge	199.90	\$1,265,793	\$ 0
Carbon Valley	301.00	1,905,971	207,123
Flagstaff Academy	805.04	5,097,618	317,488
Imagine @ Firestone	598.08	3,787,120	282,466
St. Vrain Montessori	138.72	878,393	0
Twin Peaks	1001.90	6,344,161	397,702
	<u>3044.64</u>	<u>\$19,279,056</u>	<u>\$1,204,779</u>

9. Contingency Reserve
- For FY13, the 2.0% contingency reserve is contained in the combined budgets of the General Fund and Risk Management Fund.
10. TABOR Emergency Reserve
- The TABOR Reserve is funded as required per Article X of the State Constitution (TABOR Amendment) and is held in cash and investments in the General Fund and Risk Management Fund.
11. School Allocations
- Schools are not being allowed to carry over unexpended budgets into FY13 from FY12. This is a cost savings measure to help with the FY13 budget.
12. Salaries and Benefits
- For FY13, the salaries expense includes a 2% base pay increase and 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 increase in health and dental insurance premiums. This is the case for each fund that pays salaries and benefits.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
SUMMARY OF GENERAL FUND REVENUES & EXPENDITURES
FISCAL YEARS ENDED 2011 - 2013

Sources of Revenues	Actual 6/30/11	Adopted Budget 6/30/12	Amended Budget 6/30/12	Projected Actual 6/30/12	Adopted Budget 6/30/13
Local Sources	\$ 91,933,196	\$ 89,096,000	\$ 91,248,218	\$ 89,660,686	\$ 92,348,699
State Sources	107,904,844	108,832,470	110,710,210	111,438,617	111,289,107
Federal Sources	8,719,330	1,782,409	1,768,409	1,768,409	1,791,409
Revenues Before Allocation	208,557,370	199,710,879	203,726,837	202,867,712	205,429,215
Allocation to:					
Capital Reserve Fund	(4,890,250)	(2,655,000)	(2,655,000)	(2,655,000)	(2,742,000)
Risk Management Fund	(2,305,000)	(305,000)	(305,000)	(305,000)	(305,000)
Colorado Preschool Program	(920,921)	(885,000)	(885,000)	(890,323)	(906,000)
Fiscal Emergency Reserve	-	-	-	-	-
Total General Fund Revenues	200,441,199	195,865,879	199,881,837	199,017,389	201,476,215
Expenditures	196,242,689	199,756,932	202,215,794	195,176,000	207,232,808
Transfers	241,164	(5,000)	-	-	-
Total Expenditures & Transfers	196,483,853	199,751,932	202,215,794	195,176,000	207,232,808
Excess of Revenues Over Expenditures & Transfers	\$ 3,957,346	\$ (3,886,053)	\$ (2,333,957)	\$ 3,841,389	\$ (5,756,593)

GENERAL FUND REVENUE SOURCES
Fiscal Year Ending 6/30/13



Summary of General Fund Revenue	Adopted Budget FY13	%
Property Taxes	\$ 59,688,058	29.63%
State Equalization (net of direct allocation to other funds)	100,684,457	49.97%
Specific Ownership Taxes	6,132,310	3.04%
Mill Levy Override	17,118,000	8.50%
Other State Revenue	6,651,650	3.30%
Other Local Revenue	9,410,331	4.67%
Federal Sources	1,791,409	0.89%
	\$ 201,476,215	100.00%

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GENERAL FUND
SUMMARY OF REVENUES BY SOURCE AND
EXPENDITURES BY ACTIVITY
FISCAL YEARS ENDED 2011 - 2013

	Actual 6/30/11	Adopted Budget 6/30/12	Amended Budget 6/30/12	Projected Actual 6/30/12	Adopted Budget 6/30/13
Revenues					
Local Sources	\$ 91,933,196	\$ 89,096,000	\$ 91,248,218	\$ 89,660,686	\$ 92,348,699
State Sources	107,904,844	108,832,470	110,710,210	111,438,617	111,289,107
Federal Sources	8,719,330	1,782,409	1,768,409	1,768,409	1,791,409
Revenue Allocation:					
Capital Reserve Fund	(4,890,250)	(2,655,000)	(2,655,000)	(2,655,000)	(2,742,000)
Risk Management Fund	(2,305,000)	(305,000)	(305,000)	(305,000)	(305,000)
Colorado Preschool Program Fund	(920,921)	(885,000)	(885,000)	(890,323)	(906,000)
Fiscal Emergency Reserve	-	-	-	-	-
Total Revenues	200,441,199	195,865,879	199,881,837	199,017,389	201,476,215
Designated and Reserved Fund Balance	-	1,973,000	1,973,000	-	2,023,000
Total Funds Available	200,441,199	197,838,879	201,854,837	199,017,389	203,499,215
Expenditures					
Instruction					
Direct Instruction					
Preschool Education	2,806,587	2,748,785	2,966,699	2,863,000	2,813,237
Elementary Education	38,872,680	37,661,593	38,135,863	36,808,000	38,715,818
Middle School Education	16,415,178	16,147,229	16,073,806	15,514,000	16,556,910
High School Education	27,049,735	26,186,498	26,130,008	25,220,000	26,431,424
Other Regular Education	12,569,748	13,569,935	13,351,665	12,887,000	13,779,477
Special Programs	13,477,571	13,887,034	14,578,217	14,071,000	15,155,425
Subtotal-Direct Instruction	111,191,499	110,201,074	111,236,258	107,363,000	113,452,291
Indirect Instruction					
Pupil Support Services	11,025,311	11,176,800	10,600,278	10,231,000	10,746,468
Instructional Staff Services	5,562,242	6,981,803	7,306,045	7,052,000	6,932,787
School Administration	14,562,636	14,390,029	14,764,987	14,251,000	14,917,950
Subtotal-Indirect Instruction	31,150,189	32,548,632	32,671,310	31,534,000	32,597,205
Total Instruction	142,341,688	142,749,706	143,907,568	138,897,000	146,049,496
Other Expenditures					
General Administration	1,780,919	2,248,024	2,058,527	1,987,000	2,165,334
Fiscal Services	2,338,941	2,143,298	2,086,482	2,014,000	2,641,095
Operations/Maintenance/Custodial	17,831,631	18,625,111	19,366,059	18,692,000	19,550,848
Pupil Transportation	6,295,535	6,091,601	6,122,037	5,909,000	5,873,165
Central Services	7,737,361	7,166,282	9,235,837	8,914,000	10,260,391
Community Services	376,776	312,347	312,373	301,000	208,644
Charter Schools	17,539,837	20,420,563	19,126,911	18,462,000	20,483,835
Total Other Expenditures	53,901,000	57,007,226	58,308,226	56,279,000	61,183,312
Total Expenditures	196,242,688	199,756,932	202,215,794	195,176,000	207,232,808
Transfers to Other Funds	241,164	(5,000)	-	-	-
Total Expenditures and Transfers	196,483,852	199,751,932	202,215,794	195,176,000	207,232,808
Prior Year Obligations	-	1,973,000	1,973,000	-	2,023,000
Total Expenditures, Transfers and Prior Year Obligations	196,483,852	201,724,932	204,188,794	195,176,000	209,255,808
Net Change in Fund Balance	3,957,347	(3,886,053)	(2,333,957)	3,841,389	(5,756,593)
Beginning Fund Balance	35,362,415	39,244,795	39,319,761	39,319,761	43,161,150
Less Appropriated Fund Balance	-	(1,973,000)	(1,973,000)	-	(2,023,000)
Ending Fund Balance	39,319,762	33,385,742	35,012,804	43,161,150	35,381,557
Nonspendable - Deposits, Inventories, & Prepays	412,819	-	-	413,000	-
Restricted for TABOR	6,564,440	5,819,000	5,890,000	5,855,000	5,971,000
Restricted for Dental Trust	102,439	-	-	102,439	-
Committed for Contingencies	4,376,294	3,752,000	3,800,000	3,904,000	3,934,000
Assigned for Encumbrances	851,750	-	-	200,000	-
Assigned for Multi-Year Contracts	409,851	-	-	410,000	-
Assigned for Budget Rollover	5,868,862	-	-	1,000,000	-
Assigned for Mill Levy Override	16,583,100	16,861,000	16,861,000	17,725,000	17,725,000
Unassigned Fund Balance	\$ 4,150,207	\$ 6,953,742	\$ 8,461,804	\$ 13,551,711	\$ 7,751,557

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GENERAL FUND
SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY OBJECT
FISCAL YEARS ENDED 2011 - 2013

	Actual 6/30/11	Adopted Budget 6/30/12	Amended Budget 6/30/12	Projected Actual 6/30/12	Adopted Budget 6/30/13
Revenues					
Local Sources					
Property taxes	\$ 59,083,619	\$ 58,956,000	\$ 58,823,218	\$ 58,451,393	\$ 59,688,058
Specific ownership taxes	5,805,254	6,870,000	5,954,000	5,367,861	6,132,310
Mill levy override	17,180,635	16,458,000	17,118,000	17,118,000	17,118,000
Investment income	229,250	241,000	216,000	193,205	218,560
Charges for services	4,325,991	4,339,000	4,725,000	5,693,428	4,779,771
Miscellaneous	5,308,447	2,232,000	4,412,000	2,836,799	4,412,000
Total local revenues	91,933,196	89,096,000	91,248,218	89,660,686	92,348,699
State Sources					
Equalization	101,290,756	103,013,000	103,177,679	103,805,723	104,637,457
Special education	3,409,328	3,288,000	3,431,000	3,530,734	3,431,000
Vocational education	856,693	613,470	949,650	949,650	949,650
Transportation	1,492,279	1,177,000	1,540,000	1,540,393	1,540,000
Gifted and talented	243,673	249,000	249,000	249,236	249,000
English Language Proficiency Act	482,031	492,000	482,000	482,000	482,000
BEST Grant	130,084	-	880,881	880,881	-
Total state revenues	107,904,844	108,832,470	110,710,210	111,438,617	111,289,107
Federal Sources					
Adult education	150,646	158,000	161,000	161,000	167,000
Build America Bond Rebates	1,628,131	1,522,409	1,522,409	1,522,409	1,522,409
Migrant grant pass through BOCES	87,026	102,000	85,000	85,000	102,000
Ed Jobs and SFSF Grants	6,853,527	-	-	-	-
Total federal revenues	8,719,330	1,782,409	1,768,409	1,768,409	1,791,409
Revenue Allocation:					
Capital Reserve Fund	(4,890,250)	(2,655,000)	(2,655,000)	(2,655,000)	(2,742,000)
Risk Management Fund	(2,305,000)	(305,000)	(305,000)	(305,000)	(305,000)
Colorado Preschool Program Fund	(920,921)	(885,000)	(885,000)	(890,323)	(906,000)
Total Revenues	200,441,199	195,865,879	199,881,837	199,017,389	201,476,215
Designated and Reserved Fund Balance		1,973,000	1,973,000	-	2,023,000
Total Funds Available	200,441,199	197,838,879	201,854,837	199,017,389	203,499,215
Expenditures					
Salaries	121,726,840	121,747,495	121,942,349	121,942,000	123,551,918
Benefits	31,737,232	32,855,048	32,985,752	32,986,000	34,632,356
Purchased services	8,815,946	10,035,185	13,169,266	9,266,000	12,655,400
Supplies and materials	12,828,841	13,256,020	13,086,021	10,146,000	13,844,163
Other	622,685	769,753	982,627	451,000	899,310
Charter schools	17,539,838	20,420,563	19,126,911	19,127,000	20,483,835
Capital outlay	2,971,306	672,868	922,868	1,258,000	1,165,826
Total Expenditures	196,242,689	199,756,932	202,215,794	195,176,000	207,232,808
Transfers to (from) Other Funds	241,164	(5,000)	-	-	-
Total Expenditures and Transfers	196,483,853	199,751,932	202,215,794	195,176,000	207,232,808
Prior Year Obligations	-	1,973,000	1,973,000	-	2,023,000
Total Expenditures, Transfers and	196,483,853	201,724,932	204,188,794	195,176,000	209,255,808
Net Change in Fund Balance	3,957,346	(3,886,053)	(2,333,957)	3,841,389	(5,756,593)
Beginning Fund Balance	35,362,415	39,244,795	39,319,761	39,319,761	43,161,150
Less Appropriated Fund Balance		(1,973,000)	(1,973,000)		(2,023,000)
Ending Fund Balance	39,319,761	33,385,742	35,012,804	43,161,150	35,381,557
Nonspendable - Deposits, Inventories, & Prepaids					
	412,819	-	-	413,000	-
Restricted for TABOR	6,564,440	5,819,000	5,890,000	5,855,000	5,971,000
Restricted for Dental Trust	102,439	-	-	102,439	-
Committed for Contingencies	4,376,294	3,752,000	3,800,000	3,904,000	3,934,000
Assigned for Encumbrances	851,750	-	-	200,000	-
Assigned for Multi-Year Contracts	409,851	-	-	410,000	-
Assigned for Budget Rollover	5,868,862	-	-	1,000,000	-
Assigned for Mill Levy Override	16,583,100	16,861,000	16,861,000	17,725,000	17,725,000
Unassigned Fund Balance	\$ 4,150,206	\$ 6,953,742	\$ 8,461,804	\$ 13,551,711	\$ 7,751,557

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
SCHEDULE OF GENERAL FUND REVENUES
FROM LOCAL, STATE, AND FEDERAL SOURCES
FISCAL YEARS ENDED 2009 - 2013

Local Sources	Actual 6/30/09	Actual 6/30/10	Actual 6/30/11	Amended Budget 6/30/12	Projected Actual 6/30/12	Adopted Budget 6/30/13
Property Taxes	\$ 56,156,965	\$ 59,628,992	\$ 59,083,619	\$ 58,823,218	\$ 58,451,393	\$ 59,688,058
Specific Ownership Taxes	6,054,107	6,023,739	5,805,254	5,954,000	5,367,861	6,132,310
Mill Levy Override	15,923,875	17,385,887	17,180,635	17,118,000	17,118,000	17,118,000
Subtotal Taxes	78,134,947	83,038,618	82,069,508	81,895,218	80,937,254	82,938,368
Other Local						
Investment Income	346,311	241,205	229,250	216,000	193,205	218,560
Charges for Service	3,573,467	3,628,637	4,325,991	3,728,000	4,514,511	3,704,000
Rental of Facilities	165,277	207,097	187,064	187,000	188,927	187,000
Indirect Cost Revenue	312,591	424,505	525,064	525,000	525,000	525,000
Services to Charter Schools	637,310	694,711	1,038,945	997,000	1,178,917	1,075,771
Other Local	1,293,377	2,275,290	3,557,374	3,700,000	2,122,872	3,700,000
Subtotal Other Local	6,328,333	7,471,445	9,863,688	9,353,000	8,723,432	9,410,331
Total Local Sources	84,463,280	90,510,063	91,933,196	91,248,218	89,660,686	92,348,699
Percent Change		7.16%	1.57%	-0.75%	-1.74%	1.21%
State Sources						
State Equalization Aid	100,658,351	110,042,029	101,290,756	103,177,679	103,805,723	104,637,457
Special Education	3,383,757	3,447,826	3,409,328	3,431,000	3,530,734	3,431,000
Vocational Education	452,955	772,605	856,693	949,650	949,650	949,650
Transportation	1,097,365	1,164,725	1,492,279	1,540,000	1,540,393	1,540,000
Gifted and Talented	215,907	236,514	243,673	249,000	249,236	249,000
English Language Proficiency Act	288,383	403,920	482,031	482,000	482,000	482,000
BEST Grant	-	-	130,084	880,881	880,881	-
Other State	-	-	-	-	-	-
Total State Sources	106,096,718	116,067,619	107,904,844	110,710,210	111,438,617	111,289,107
Percent Change		9.40%	-7.03%	2.60%	0.66%	0.52%
Federal Sources						
Adult Education	149,383	149,383	150,646	161,000	161,000	167,000
Build America Bond Rebates	-	-	1,628,131	1,522,409	1,522,409	1,522,409
Migrant Grant Pass Through BOCES	130,353	121,717	87,026	85,000	85,000	102,000
Ed Jobs and SFSF Grants	-	-	6,853,527	-	-	-
Total Federal Sources	279,736	271,100	8,719,330	1,768,409	1,768,409	1,791,409
Percent Change		-3.09%	3116.28%	-79.72%	0.00%	1.30%
Total Revenue Before Allocation for Capital Reserve, Risk Management and Colorado Preschool Program	\$ 190,839,734	\$ 206,848,782	\$ 208,557,370	\$ 203,726,837	\$ 202,867,712	\$ 205,429,215
Percent Change		8.39%	0.83%	-2.32%	-0.42%	0.84%

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GENERAL FUND ADOPTED BUDGET
EXPENDITURES BY ACTIVITY AND OBJECT
FISCAL YEAR ENDING JUNE 30, 2013

Item	Salaries	Employee Benefits	Purchased Services
Regular Instruction			
Preschool	\$ 1,917,338	\$ 615,953	\$ 80,000
Elementary School	29,962,411	8,283,137	18,570
Middle School	12,865,635	3,579,046	6,544
High School	18,866,026	5,325,595	841,540
Gifted and Talented	378,777	85,946	500
Integrated Education	3,672,393	838,276	93,200
General Instructional Media	1,661,394	516,584	880
Activities and Athletics	2,322,165	498,681	139,000
Other Regular Instruction	711,309	219,055	51,500
Regular Instruction Total	72,357,448	19,962,273	1,231,734
Special Education			
General	9,289,600	2,903,722	797,723
Hearing and Vision	210,267	58,870	-
Speech Language	1,482,199	368,060	-
Emotional Disabilities	-	-	-
Physical Disabilities	-	-	-
Special Programs Total	10,982,066	3,330,652	797,723
Grand Total Direct Instruction	83,339,514	23,292,925	2,029,457
Support Services			
Pupils			
Attendance and Social Work Services	1,489,704	494,561	201,650
Guidance	3,367,789	902,506	23,953
Health	1,798,475	493,803	-
Psychological Services	1,318,491	346,326	-
Audiology	127,482	28,754	-
Other	20,348	6,114	-
Pupils Total	8,122,289	2,272,064	225,603
Instructional Staff			
Curriculum Development	1,925,840	482,606	577,480
Instructional Staff Training	843,105	102,590	333,511
Other Instructional Staff Services	714,740	195,189	30,333
Educational Media	696,787	199,000	1,550
Instructional Staff Total	4,180,472	979,385	942,874
School Administration			
Office of the Principal	11,336,439	3,039,662	98,891
Grand Total Classroom Support	\$ 23,639,200	\$ 6,291,111	\$ 1,267,368

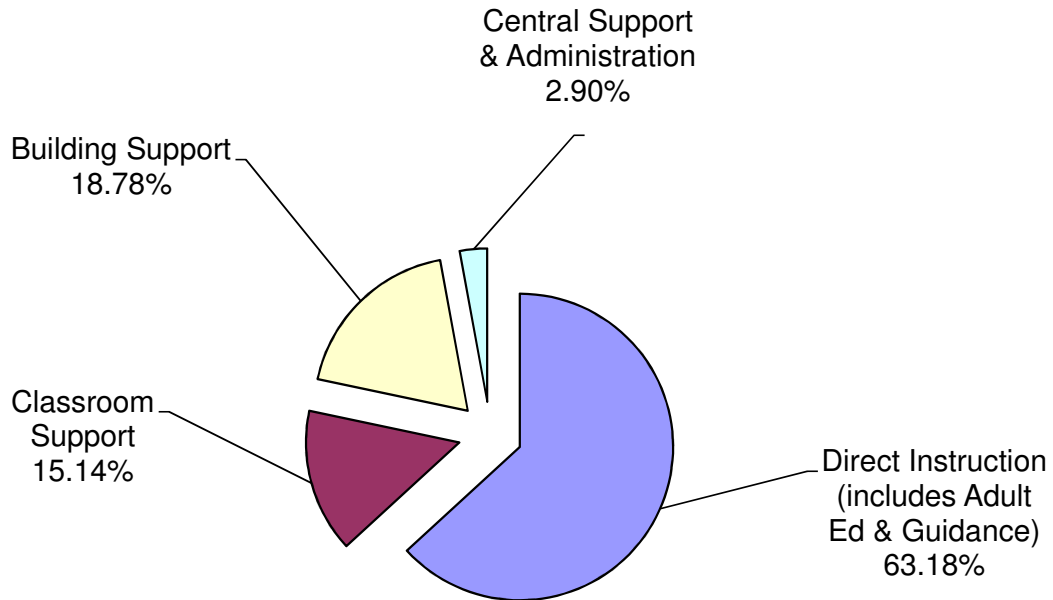
Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
\$ 199,946	\$ -	\$ -	\$ -	\$ 2,813,237
428,479	18,221	-	5,000	38,715,818
99,292	6,393	-	-	16,556,910
914,159	396,472	-	87,632	26,431,424
17,323	4,100	-	-	486,646
1,799,148	63,600	-	48,672	6,515,289
148,523	1,114	-	2,865	2,331,360
24,680	6,992	-	-	2,991,518
450,600	21,200	-	1,000	1,454,664
4,082,150	518,092	-	145,169	98,296,866
29,912	7,000	-	8,072	13,036,029
-	-	-	-	269,137
-	-	-	-	1,850,259
-	-	-	-	-
-	-	-	-	-
29,912	7,000	-	8,072	15,155,425
4,112,062	525,092	-	153,241	113,452,291
81,457	1,000	-	-	2,268,372
12,126	18,950	-	-	4,325,324
12,979	-	-	-	2,305,257
-	-	-	-	1,664,817
-	-	-	-	156,236
-	-	-	-	26,462
106,562	19,950	-	-	10,746,468
211,197	13,400	-	17,000	3,227,523
509,804	18,110	-	7,000	1,814,120
15,600	3,525	-	-	959,387
22,320	100	-	12,000	931,757
758,921	35,135	-	36,000	6,932,787
366,847	72,961	-	3,150	14,917,950
\$ 1,232,330	\$ 128,046	\$ -	\$ 39,150	\$ 32,597,205

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GENERAL FUND ADOPTED BUDGET
EXPENDITURES BY ACTIVITY AND OBJECT
FISCAL YEAR ENDING JUNE 30, 2013

Item	Salaries	Employee Benefits	Purchased Services
General Administration			
Board of Education and Executive Administration	\$ 1,192,309	\$ 234,487	\$ 678,938
General Administration Total	1,192,309	234,487	678,938
Fiscal Services			
Fiscal Services	877,118	235,733	134,450
Printing/Purchasing/Warehouse	605,739	170,301	24,754
Fiscal Services Total	1,482,857	406,034	159,204
Operations/Maintenance/Custodial			
Administration	48,200	21,637	2,200
Utilities	-	-	876,330
Care & Upkeep of Buildings	6,426,162	2,081,490	680,456
Care & Upkeep of Grounds	974,108	253,127	5,080
Other Operation and Maintenance	1,647,289	428,941	134,950
Security Services	-	-	-
Operations/Maintenance/Custodial Total	9,095,759	2,785,195	1,699,016
Transportation			
Administration	231,068	66,717	-
Vehicle Operations	2,065,632	814,607	26,200
Vehicle Service and Maintenance	659,500	177,342	80,000
Other Transportation Expenses	260,039	72,060	18,500
Transportation Total	3,216,239	1,130,726	124,700
Central Services			
Assessment & Evaluation	-	-	106,842
Unemployment Insurance	-	-	550,000
Planning Services	222,102	52,193	6,758
Communication Services	264,906	62,597	2,024,461
Human Resources	968,331	253,798	201,250
Technology Services	61,116	6,248	1,415,416
Other Support Services	13,396	86,728	2,298,750
Central Services Total	1,529,851	461,564	6,603,477
Grand Total Support Services	40,156,215	11,309,117	10,532,703
Community Services - Adult Education	56,189	30,314	93,240
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	\$ 123,551,918	\$ 34,632,356	\$ 12,655,400

Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
\$ 25,150	\$ 30,200	\$ -	\$ 4,250	\$ 2,165,334
25,150	30,200	-	4,250	2,165,334
9,500	13,000	-	505,000	1,774,801
48,900	8,000	-	8,600	866,294
58,400	21,000	-	513,600	2,641,095
27,000	3,000	-	-	102,037
4,557,400	-	-	-	5,433,730
817,641	31,949	-	43,438	10,081,136
181,727	-	-	4,500	1,418,542
158,844	107,218	-	17,161	2,494,403
21,000	-	-	-	21,000
5,763,612	142,167	-	65,099	19,550,848
-	-	-	-	297,785
946,000	-	-	-	3,852,439
415,000	-	-	-	1,331,842
35,000	5,000	-	500	391,099
1,396,000	5,000	-	500	5,873,165
-	4,500	-	-	111,342
-	-	-	-	550,000
8,000	2,800	-	-	291,853
4,200	14,355	-	-	2,370,519
30,400	14,000	-	12,000	1,479,779
1,130,608	400	-	346,986	2,960,774
55,250	11,000	-	31,000	2,496,124
1,228,458	47,055	-	389,986	10,260,391
9,703,950	373,468	-	1,012,585	73,088,038
28,151	750	-	-	208,644
-	-	-	-	-
-	-	1,265,793	-	1,265,793
-	-	2,113,094	-	2,113,094
-	-	5,415,106	-	5,415,106
-	-	4,069,586	-	4,069,586
-	-	878,393	-	878,393
-	-	6,741,863	-	6,741,863
\$ 13,844,163	\$ 899,310	\$ 20,483,835	\$ 1,165,826	\$ 207,232,808

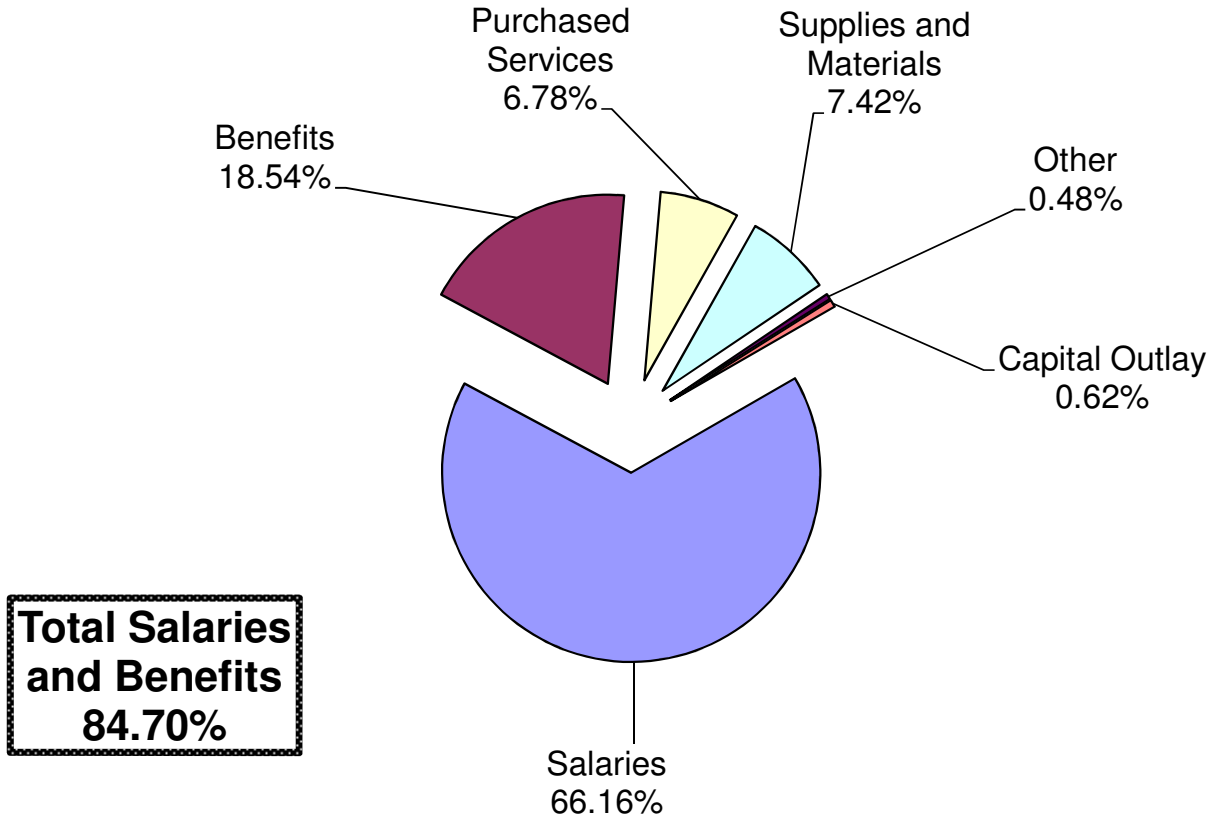
**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GENERAL FUND ADOPTED BUDGET
EXPENDITURE ANALYSIS BY ACTIVITY
FISCAL YEAR ENDING JUNE 30, 2013**



Total Instruction Service 78.32%

Summary of General Fund Expenses by Activity	Adopted Budget 6/30/13	%
Direct Instruction (includes Adult Ed & Guidance)	\$ 117,986,259	63.18%
Classroom Support	28,271,881	15.14%
Building Support		
Transportation	5,873,165	
Operations/Maintenance/Custodial	19,550,848	
Printing/Purchasing/Warehouse	866,294	
Communication Services	2,370,519	
Technology Services	2,960,774	
Assessment/Planning/Risk Management	3,449,319	
	35,070,919	18.78%
Central Support & Administration		
Human Resources	1,479,779	
Finance/Payroll/Budgeting	1,774,801	
Superintendent's Office/General Administration	2,165,334	
	5,419,914	2.90%
Sub-Total	186,748,973	100.00%
Charter Schools	20,483,835	
Total	\$ 207,232,808	

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GENERAL FUND ADOPTED BUDGET
EXPENDITURE ANALYSIS BY OBJECT
FISCAL YEAR ENDING JUNE 30, 2013



Summary of General Fund Expenses by Object	Adopted Budget Total	%
Salaries	\$ 123,551,918	66.16%
Benefits	34,632,356	18.54%
Purchased Services	12,655,400	6.78%
Supplies and Materials	13,844,163	7.42%
Other	899,310	0.48%
Capital Outlay	1,165,826	0.62%
Sub-Total	186,748,973	100.00%
Charter Schools	20,483,835	
Total	\$ 207,232,808	

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GENERAL FUND ADOPTED BUDGET
EXPENDITURES BY SCHOOL/DEPARTMENT AND OBJECT
FISCAL YEAR ENDING JUNE 30, 2013

School/Department	Salaries			Employee Benefits
	Teachers, Subs & Assistants	Other Staff	Total	
Elementary Schools				
Alpine Elementary	\$ 1,296,366	\$ 289,268	\$ 1,585,634	\$ 462,556
Black Rock	1,773,312	260,466	2,033,778	522,364
Blue Mountain	1,346,017	270,157	1,616,174	420,870
Burlington	1,300,053	251,436	1,551,489	419,008
Centennial	1,408,091	365,963	1,774,054	495,954
Central	1,417,605	303,456	1,721,061	494,130
Columbine	1,098,813	222,794	1,321,607	402,801
Eagle Crest	1,320,854	279,240	1,600,094	450,952
Erie	1,120,367	216,897	1,337,264	341,956
Fall River	1,327,174	266,756	1,593,930	439,896
Frederick	1,531,656	279,444	1,811,100	519,528
Hygiene	1,186,872	305,485	1,492,357	419,229
Indian Peaks	1,340,689	272,648	1,613,337	442,021
Legacy Elementary	1,326,052	242,470	1,568,522	440,840
Loma Linda	1,496,962	298,145	1,795,107	529,950
Longmont Estates	1,345,269	315,410	1,660,679	474,747
Lyons	838,443	219,024	1,057,467	291,704
Mead	1,272,169	233,842	1,506,011	420,163
Mountain View	1,291,168	278,033	1,569,201	444,825
Niwot	1,433,501	315,421	1,748,922	500,898
Northridge	1,150,778	248,292	1,399,070	375,579
Prairie Ridge	1,117,466	260,362	1,377,828	399,140
Red Hawk	1,175,966	203,681	1,379,647	403,194
Rocky Mountain	1,343,295	297,812	1,641,107	493,102
Sanborn	1,179,737	263,488	1,443,225	407,484
Spangler	1,089,487	249,434	1,338,921	405,710
Total Elementary	33,528,162	7,009,424	40,537,586	11,418,601
Middle Schools				
Altona	1,801,006	435,467	2,236,473	604,610
Coal Ridge	2,381,066	437,936	2,819,002	789,637
Erie Middle School	1,462,530	360,917	1,823,447	530,371
Heritage	1,404,686	365,180	1,769,866	528,053
Longs Peak	1,395,645	357,980	1,753,625	508,370
Mead	1,347,127	271,744	1,618,871	475,450
Sunset	1,861,335	364,496	2,225,831	586,801
Trail Ridge	1,841,430	404,809	2,246,239	611,852
Westview	1,821,261	420,991	2,242,252	624,859
Total Middle Schools	15,316,086	3,419,520	18,735,606	5,260,003
High Schools				
Erie	2,191,321	450,284	2,641,605	746,678
Frederick	2,250,908	614,499	2,865,407	812,643
Longmont	3,363,557	822,056	4,185,613	1,166,158
Mead	1,795,706	418,764	2,214,470	659,884
Niwot	3,223,640	749,601	3,973,241	1,116,329
Silver Creek	2,667,171	697,172	3,364,343	969,400
Skyline	3,269,573	785,230	4,054,803	1,184,884
Total High Schools	18,761,876	4,537,606	23,299,482	6,655,976
Other Schools				
Preschools	990,031	268,214	1,258,245	386,979
Lyons Middle Senior High	1,375,339	358,690	1,734,029	500,906
Olde Columbine	565,516	61,012	626,528	181,700
Career Development Center	960,213	387,392	1,347,605	376,846
Universal High	70,523	5,000	75,523	20,441
Apex Home School Program	366,120	112,451	478,571	111,808
Global On-line Academy	76,411	102,259	178,670	37,986
Total Other Schools	4,404,153	1,295,018	5,699,171	1,616,666
Total All Schools	72,010,277	16,261,568	88,271,845	24,951,246
Student Services				
Special Education Support	6,148,130	1,714,267	7,862,397	2,099,848
English Language Acquisition	1,558,050	205,564	1,763,614	517,820
Student Assistance	174,126	143,270	317,396	80,569
Total Student Services	7,880,306	2,063,101	9,943,407	2,698,237

Purchased Services	Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
\$ 19,218	\$ 82,432	\$ 8,609	\$ -	\$ -	\$ 2,158,449
75,534	108,299	2,300	-	-	2,742,275
25,351	76,870	1,800	-	-	2,141,065
18,054	57,654	6,636	-	-	2,052,841
61,432	112,886	-	-	-	2,444,326
35,876	91,036	-	-	-	2,342,103
36,433	73,813	600	-	-	1,835,254
20,499	87,963	825	-	-	2,160,333
87,972	77,730	3,400	-	-	1,848,322
31,371	87,426	1,100	-	-	2,153,723
67,154	105,584	750	-	450	2,504,566
48,514	68,096	-	-	-	2,028,196
18,781	77,745	500	-	-	2,152,384
79,661	97,385	1,035	-	-	2,187,443
25,125	74,555	-	-	-	2,424,737
35,807	68,145	-	-	-	2,239,378
75,486	43,925	-	-	5,161	1,473,743
56,622	86,674	8,371	-	-	2,077,841
28,719	71,390	7,382	-	-	2,121,517
85,550	71,559	2,000	-	-	2,408,929
24,004	61,061	-	-	-	1,859,714
67,149	110,892	900	-	1,000	1,956,909
57,263	72,592	8,430	-	-	1,921,126
26,821	70,112	1,250	-	-	2,232,392
28,774	67,283	840	-	-	1,947,606
18,637	66,764	6,388	-	-	1,836,420
1,155,807	2,069,871	63,116	-	6,611	55,251,592
26,689	145,000	-	-	-	3,012,772
105,033	175,533	2,200	-	1,000	3,892,405
120,606	146,025	-	-	-	2,620,449
51,694	117,528	9,050	-	10,375	2,486,566
35,197	108,131	-	-	-	2,405,323
58,940	107,538	5,363	-	-	2,266,162
30,296	116,400	-	-	-	2,959,328
45,213	138,213	984	-	-	3,042,501
36,388	145,095	1,200	-	-	3,049,794
510,056	1,199,463	18,797	-	11,375	25,735,300
146,602	228,375	12,025	-	-	3,775,285
143,327	403,578	1,900	-	300	4,227,155
61,949	251,300	-	-	-	5,665,020
66,582	222,141	-	-	-	3,163,077
87,367	245,086	24,605	-	2,912	5,449,540
40,543	224,940	4,550	-	-	4,603,776
69,885	237,725	3,050	-	700	5,551,047
616,255	1,813,145	46,130	-	3,912	32,434,900
80,000	181,591	-	-	-	1,906,815
72,620	165,151	-	-	-	2,472,706
1,894	4,281	-	-	-	814,403
48,608	298,622	14,750	-	29,672	2,116,103
8,800	4,500	3,000	-	-	112,264
90,000	56,000	-	-	-	736,379
6,515	402,060	1,000	-	41,000	667,231
308,437	1,112,205	18,750	-	70,672	8,825,901
2,590,555	6,194,684	146,793	-	92,570	122,247,693
856,703	78,505	10,875	-	27,000	10,935,328
5,120	23,369	925	-	-	2,310,848
2,785	11,563	1,000	-	-	413,313
864,608	113,437	12,800	-	27,000	13,659,489

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
GENERAL FUND ADOPTED BUDGET
EXPENDITURES BY SCHOOL/DEPARTMENT AND OBJECT
FISCAL YEAR ENDING JUNE 30, 2013

School/Department	Salaries			Employee Benefits
	Teachers, Subs & Assistants	Other Staff	Total	
Board of Education & Superintendent				
Board of Education	\$ -	\$ 54,946	\$ 54,946	\$ 16,198
Office of Superintendent	-	706,431	706,431	133,965
Total Board of Education & Superintendent	-	761,377	761,377	150,163
Learning Services				
General Learning Services	354,951	732,245	1,087,196	260,749
Elementary Education	32,700	151,265	183,965	31,614
Secondary Education	10,750	9,075	19,825	3,512
Assessment, Testing & Accountability	25,200	241,393	266,593	56,658
Extra-Curricular Activities & Athletics	76,954	2,339,596	2,416,550	522,480
Instruction & Curriculum	86,600	130,241	216,841	46,141
Vocational Education	81,633	27,852	109,485	24,838
Adult Basic Education	-	389,943	389,943	162,869
Gifted & Talented & Advanced Programs	202,949	31,000	233,949	50,477
Staff Training & Development	25,000	144,134	169,134	36,280
Textbook Adoption	16,000	36,000	52,000	9,464
Total Learning Services	912,737	4,232,744	5,145,481	1,205,082
Auxiliary Services				
Planning	-	222,102	222,102	52,193
Support Services	-	317,386	317,386	72,884
Records Management	-	108,037	108,037	32,735
Copy Center	-	-	-	-
Technology	19,420	2,566,658	2,586,078	690,394
Purchasing, Central Supply & Warehousing	-	605,739	605,739	170,301
Operations & Facility Maintenance	-	2,963,561	2,963,561	809,978
Custodial	-	4,293,060	4,293,060	1,492,729
Transportation	-	3,216,239	3,216,239	1,130,726
Total Auxiliary Services	19,420	14,292,782	14,312,202	4,451,940
Fiscal Services				
Financial Services	-	966,160	966,160	250,924
Business Services	-	-	-	-
Energy Management	-	126,539	126,539	28,412
Total Fiscal Services	-	1,092,699	1,092,699	279,336
Communication Services				
	-	264,906	264,906	62,597
Human Resources				
Districtwide	2,204,691	1,443,685	3,648,376	833,755
	85,000	26,625	111,625	-
Grand Total Support Services	11,102,154	24,177,919	35,280,073	9,681,110
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	\$ 83,112,431	\$ 40,439,487	\$ 123,551,918	\$ 34,632,356

Purchased Services	Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
\$ 147,050	\$ 4,500	\$ 21,100	\$ -	\$ 250	\$ 244,044
526,588	41,258	4,500	-	1,000	1,413,742
673,638	45,758	25,600	-	1,250	1,657,786
789,805	137,200	2,800	-	5,000	2,282,750
4,500	64,500	27,385	-	1,000	312,964
1,570	31,074	2,100	-	2,000	60,081
11,750	455,815	35,242	-	-	826,058
215,100	482,039	40,164	-	30,482	3,706,815
8,400	139,510	8,550	-	4,000	423,442
38,450	122,213	15,350	-	28,300	338,636
26,706	92,651	2,500	-	-	674,669
59,150	108,854	43,200	-	-	495,630
180,491	28,000	8,600	-	2,000	424,505
11,000	1,002,350	-	-	-	1,074,814
1,346,922	2,664,206	185,891	-	72,782	10,620,364
6,758	8,000	2,800	-	-	291,853
57,250	23,250	14,000	-	21,000	505,770
13,150	3,200	400	-	-	157,522
-	1,500	-	-	-	1,500
344,610	1,509,916	33,394	-	364,186	5,528,578
58,754	22,400	8,000	-	8,600	873,794
869,666	926,996	49,293	-	17,594	5,637,088
11,300	398,616	1,449	-	33,344	6,230,498
251,405	1,473,000	35,000	-	10,500	6,116,870
1,612,893	4,366,878	144,336	-	455,224	25,343,473
508,450	9,500	13,000	-	505,000	2,253,034
327,689	-	340,000	-	-	667,689
163,300	8,100	2,500	-	-	328,851
999,439	17,600	355,500	-	505,000	3,249,574
137,230	4,200	14,355	-	-	483,288
2,988,150	27,400	14,000	-	12,000	7,523,681
1,442,000	410,000	-	-	-	1,963,625
10,064,880	7,649,479	752,482	-	1,073,256	64,501,280
			1,265,793		1,265,793
			2,113,094		2,113,094
			5,415,106		5,415,106
			4,069,586		4,069,586
			878,393		878,393
			6,741,863		6,741,863
\$ 12,655,435	\$ 13,844,163	\$ 899,275	\$ 20,483,835	\$ 1,165,826	\$ 207,232,808

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
AVERAGE COST* PER PUPIL FOR SCHOOL LEVEL BUDGET
FISCAL YEARS JUNE 30, 2012 AND 2013

School/Department	2012			2013		
	Amended Budget	Actual Enrollment	Average Cost Per Pupil	Adopted Budget	Projected Enrollment	Average Cost Per Pupil
Elementary Schools						
Alpine Elementary	\$ 2,087,677	500.0	\$ 4,175	\$ 2,158,449	488.0	\$ 4,423
Black Rock	2,637,546	606.0	4,352	2,742,275	630.0	4,353
Blue Mountain	2,114,058	503.0	4,203	2,141,065	515.0	4,157
Burlington	2,054,993	436.0	4,713	2,052,841	400.0	5,132
Centennial	2,273,338	537.0	4,233	2,444,326	549.0	4,452
Central	2,259,870	410.0	5,512	2,342,103	393.0	5,960
Columbine	1,729,015	349.0	4,954	1,835,254	328.0	5,595
Eagle Crest	2,184,863	519.0	4,210	2,160,333	518.0	4,171
Erie	1,869,771	340.0	5,499	1,848,322	320.0	5,776
Fall River	2,089,805	461.0	4,533	2,153,723	468.0	4,602
Frederick	2,406,529	535.0	4,498	2,504,566	515.0	4,863
Hygiene	1,986,727	385.0	5,160	2,028,196	374.0	5,423
Indian Peaks	2,057,853	448.0	4,593	2,152,384	425.0	5,064
Legacy Elementary	2,127,283	528.0	4,029	2,187,443	525.0	4,167
Loma Linda	2,327,801	400.0	5,820	2,424,737	376.0	6,449
Longmont Estates	2,159,212	451.0	4,788	2,239,378	430.0	5,208
Lyons	1,432,088	282.0	5,078	1,473,743	285.0	5,171
Mead	2,108,084	466.0	4,524	2,077,841	444.0	4,680
Mountain View	2,075,785	387.0	5,364	2,121,517	348.0	6,096
Niwot	2,224,964	451.0	4,933	2,408,929	440.0	5,475
Northridge	1,899,314	368.0	5,161	1,859,714	345.0	5,390
Prairie Ridge	1,907,794	426.0	4,478	1,956,909	416.0	4,704
Red Hawk	1,870,808	453.0	4,130	1,921,126	479.0	4,011
Rocky Mountain	2,153,843	424.0	5,080	2,232,392	370.0	6,033
Sanborn	1,880,088	414.0	4,541	1,947,606	396.0	4,918
Spangler	1,845,274	396.0	4,660	1,836,420	374.0	4,910
Total Elementary	53,764,383	11,475.0	4,685	55,251,592	11,151.0	4,955
Middle Schools						
Altona	2,916,358	635.0	4,593	3,012,772	637.0	4,730
Coal Ridge	3,829,513	848.0	4,516	3,892,405	876.0	4,443
Erie Middle School	2,569,282	555.0	4,629	2,620,449	583.0	4,495
Heritage	2,355,288	412.0	5,717	2,486,566	417.0	5,963
Longs Peak	2,333,556	419.0	5,569	2,405,323	436.0	5,517
Mead	2,125,655	396.0	5,368	2,266,162	395.0	5,737
Sunset	2,875,189	581.0	4,949	2,959,328	573.0	5,165
Trail Ridge	3,047,952	649.0	4,696	3,042,501	650.0	4,681
Westview	2,890,222	619.0	4,669	3,049,794	628.0	4,856
Total Middle Schools	24,943,015	5,114.0	4,877	25,735,300	5,195.0	4,954
High Schools						
Erie	3,691,531	754.0	4,896	3,775,285	755.0	5,000
Frederick	3,951,702	830.0	4,761	4,227,155	870.0	4,859
Longmont	5,472,787	1,196.0	4,576	5,665,020	1,195.0	4,741
Mead	3,103,471	667.0	4,653	3,163,077	739.0	4,280
Niwot	5,410,192	1,292.0	4,187	5,449,540	1,297.0	4,202
Silver Creek	4,559,775	1,036.0	4,401	4,603,776	1,055.0	4,364
Skyline	5,250,353	1,225.0	4,286	5,551,047	1,258.0	4,413
Total High Schools	31,439,811	7,000.0	4,491	32,434,900	7,169.0	4,524
Other Schools						
District-wide Preschool	2,083,370	1,072.0	1,943	1,906,815	1,072.0	1,779
Lyons Middle Senior High	2,363,655	440.0	5,372	2,472,706	442.0	5,594
Olde Columbine	783,640	91.0	8,611	814,403	90.0	9,049
Career Development Center	2,051,073	539.0	3,805	2,116,103	539.0	3,926
Universal High School	109,811	30.0	3,660	112,264	30.0	3,742
Global On-Line Academy	314,810	65.0	4,843	667,231	70.0	9,532
Total Other Schools	7,706,359	2,237.0	3,445	8,089,522	2,243.0	3,607
Total ALL Schools	\$ 117,853,568	25,826.0	\$ 4,563	\$ 121,511,314	25,758.0	\$ 4,717

* 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 2011 - 2013

Description	Actual 6/30/11	Adopted Budget 6/30/12	Amended Budget 6/30/12	Projected Actual 6/30/12	Adopted Budget 6/30/13
Program Codes 0010 - 2099					
Repairs & maintenance	\$ 67,328	\$ 119,900	\$ 119,900	\$ 61,465	\$ 148,035
Rentals	1,670	494	494	83	90,610
Other purchased services	-	-	-	-	-
Contracted field trips	-	5,000	5,000	-	-
Printing, binding & duplicating	-	88,875	7,203	-	2,700
Travel, registration, and entrance	61,899	64,700	64,700	38,955	79,861
Supplies	2,245,821	2,329,721	2,975,721	1,668,968	2,946,709
Books and periodicals	2,770,462	1,104,714	1,104,714	1,836,313	1,170,253
Equipment	1,216,076	107,625	107,625	562,527	153,241
Internal transportation charges	114,550	99,448	99,448	70,056	88,192
Other internal charges	-	-	-	-	-
Total Budgeted Expenditures	\$ 6,477,806	\$ 3,920,477	\$ 4,484,805	\$ 4,238,367	\$ 4,679,601
Required Allocation					
* Student FTE	23,060.2	23,057.1	23,288.0	23,288.0	23,356.0
Rate per student	194	181	181	181	181
Current Year Allocation	\$ 4,473,679	\$ 4,173,335	\$ 4,215,121	\$ 4,215,121	\$ 4,227,429
Carryover from prior year	NONE	NONE	NONE	NONE	NONE
Total Required Allocation	4,473,679	4,173,335	4,215,121	4,215,121	4,227,429
Carryover to Subsequent Year	NONE	\$ (252,858)	NONE	NONE	NONE

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

** Board Policy regarding Instructional Supplies and Materials waived for FY12 and FY13.

ST VRAIN VALLEY SCHOOL DISTRICT RE-1J
MILL LEVY OVERRIDE SUMMARY *
FISCAL YEARS ENDED 2011 - 2013

Description	As Approved by Voters 11/08	Actual 6/30/11	Adopted Budget 6/30/12	Amended Budget 6/30/12	Projected Actual 6/30/12	Adopted Budget 6/30/13
Focus Schools	\$ 1,500,000	\$ 1,011,418	\$ 977,000	\$ 977,000	\$ 977,000	\$ 949,000
STEM Program	300,000	300,000	300,000	300,000	300,000	300,000
Preschool Funding	150,000	150,000	150,000	150,000	150,000	150,000
Pre-AP at Middle School	100,000	78,449	100,000	100,000	100,000	100,000
Expand AP at high schools	10,000	-	10,000	10,000	-	10,000
Add Campus Supervisors	500,000	349,780	500,000	500,000	451,829	500,000
Maintain current SROs	250,000	113,747	250,000	250,000	113,747	250,000
Add O&M Staffing	905,000	869,964	905,000	905,000	880,126	913,420
Increase maintenance supplies	121,000	-	121,000	121,000	-	121,000
Network bandwidth	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Computer technicians	225,000	129,906	225,000	225,000	159,877	225,000
Charter School Allocation	1,222,046	1,256,435	1,206,177	1,204,779	1,204,779	1,204,779
Recruit & Retain Staff	6,000,000	6,000,234	6,000,234	6,000,234	6,000,234	6,000,234
Reduce Class Size - Restore Teachers	4,216,180	4,216,180	4,216,180	4,216,180	4,216,180	4,216,180
Revenue from Increased Valuation	-	900,000	618,000	618,000	-	618,000
	\$ 16,499,226	\$ 16,376,114	\$ 16,578,591	\$ 16,577,193	\$ 15,553,772	\$ 16,557,614

* 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.

THIS PAGE LEFT INTENTIONALLY BLANK

THIS PAGE LEFT INTENTIONALLY BLANK

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 \$438,795,000 as of June 30, 2012. The budgeted amount for this debt service in Fiscal Year 2012-13 is \$35,468,687. Property taxes provide nearly all of the revenue for this fund, with investment income contributing less than 1%.

The legal debt limit of 20% of the District's 2011 assessed valuation of \$2.36 billion is \$472.0 million. This exceeds the net amount of the District's bonds payable, less funds available for debt service payment, by approximately \$33.2 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 15.14 mills for 2011, which is approximately 31.8% of the total projected tax levy of 47.614 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 5.0% to 5.25% and is payable each June 15th and December 15th. In Fiscal Year 2011, a portion of the 2003 Bonds were refinanced due to favorable market conditions. As of June 30, 2012, \$10,730,000 of the original principal remained. Principal is due annually on December 15th through 2013. After defeasance, the remaining premium that was received upon the issuance of the 2003 Bonds (\$613,404) will be amortized over the term of the bonds.

\$50,100,000 General Obligation Building Bonds were issued in May 2004. Interest accrues at rates ranging from 5.0% to 5.5% and is payable each June 15th and December 15th. In Fiscal Year 2012, a portion of the 2004 Bonds were refinanced due to favorable market conditions. As of June 30, 2012, \$7,860,000 of the original principal remained. Principal is due annually on December 15 through 2015. After defeasance, the remaining premium that was received upon the issuance of the 2004 Bonds (\$206,998) will be amortized over the term of the bonds.

In April 2005, \$42,815,000 General Obligation Refunding Bonds were issued. Interest accrues at 5.0% and is payable each June 15th and December 15th. Principal is due annually on December 15 through 2017. The premium of \$3,546,660 is being amortized over the term of the bonds. As of June 30, 2012, the outstanding balance is \$35,525,000.

\$14,000,000 General Obligation Building Bonds were also issued in April 2005. Interest accrues at rates ranging from 4.0% to 5.0% and is payable each June 15th and December 15th. Principal is due annually on December 15 through 2022. The premium of \$511,241 that was received upon the issuance of the bonds is being amortized based upon maturity of the bonds. As of June 30, 2012, the outstanding balance is \$8,575,000.

In April 2006, \$43,455,000 General Obligation Refunding Bonds were issued. Interest accrues at 3.7% to 5.25% and is payable each June 15th and December 15th. Principal is due annually on December 15 through 2022. The premium of \$2,520,719 is being amortized over the life of the bonds. As of June 30, 2012, the outstanding balance is \$38,925,000.

\$56,800,000 General Obligation Building Bonds were issued in November 2006. Interest accrues at rates ranging from 3.8% to 5.0% and is payable each June 15th and December 15th. Principal is due annually on December 15 through 2026. The premium of \$3,622,791 that was received upon the issuance of the bonds is being amortized based upon maturity of the bonds. As of June 30, 2012, the outstanding balance is \$48,400,000.

\$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 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, 2012, the outstanding balance is \$103,700,000.

The remaining authorized bonds in the amount of \$85,000,000 were issued in May 2010; \$8,590,000 of Tax-Exempt General Obligation Building Bonds and \$76,410,000 of Taxable General Obligation Building Bonds as part of the Direct Pay Build America Bond program. The tax-exempt bonds accrue interest at 5.25%, payable each June 15th and December 15th. Principal is due annually on December 15, 2023 through 2025. The premium of \$1,191,756 received upon the issuance of the bonds is being amortized based upon maturity of the bonds. The taxable bonds accrue interest at rates ranging from 5.34% to 5.74%, payable each June 15th and December 15th. Principal is due annually on December 15, 2026 through 2033.

In May 2011, \$34,355,000 General Obligation Refunding Bonds were issued. Interest accrues at 2.0% to 5.0% and is payable each June 15th and December 15th. Principal is due annually on December 15, 2012 through 2019. The premium of \$4,011,133 is being amortized over the life of the bonds.

In June 2011, \$31,150,000 General Obligation Refunding Bonds were issued. Interest accrues at 2.0% to 5.0% and is payable each June 15th and December 15th. Principal is due annually on December 15 through 2022. The premium of \$4,359,203 is being amortized over the life of the bonds. As of June 30, 2012, the outstanding balance is \$48,400,000

In February 2012, \$34,695,000 General Obligation Refunding Bonds were issued. Interest accrues at 1.0% to 4.0% and is payable each June 15th and December 15th. Principal is due annually on December 15, 2016 through 2024. The premium of \$4,245,413 is being amortized over the life of the bonds.

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

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

	Actual 6/30/11	Adopted Budget 6/30/12	Amended Budget 6/30/12	Projected Actual 6/30/12	Adopted Budget 6/30/13
Revenues					
Property taxes	\$ 33,493,371	\$ 33,500,000	\$ 35,405,245	\$ 35,405,245	\$ 35,405,245
Investment income	1,573	1,400	1,400	1,400	1,800
Total revenues	33,494,944	33,501,400	35,406,645	35,406,645	35,407,045
Expenditures					
Debt principal	12,560,000	13,060,000	13,060,000	13,060,000	13,870,000
Interest	23,018,314	22,477,383	22,477,383	21,889,668	21,591,637
Fiscal charges	4,900	7,050	7,050	7,050	7,050
Total expenditures	35,583,214	35,544,433	35,544,433	34,956,718	35,468,687
Excess of revenues over (under) expenditures	(2,088,270)	(2,043,033)	(137,788)	449,927	(61,642)
Other financing sources (uses)					
Proceeds of refunding bonds	65,505,000	-	-	34,695,000	-
Premium received on issuance of bonds	8,370,336	-	-	4,245,413	-
Payment to refunded bond escrow agent	(74,596,274)	-	-	(39,229,621)	-
Total other financing sources (uses)	(720,938)	-	-	(289,208)	-
Excess of revenues and other sources over (under) expenditures and other uses	(2,809,208)	(2,043,033)	(137,788)	160,719	(61,642)
Fund balance, beginning	32,890,953	29,304,969	30,081,745	30,081,745	30,242,464
Fund balance, ending	\$ 30,081,745	\$ 27,261,936	\$ 29,943,958	\$ 30,242,464	\$ 30,180,822

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
BOND REDEMPTION FUND
GENERAL OBLIGATION BONDS
AS OF JUNE 30, 2012

Description	Principal	Interest	Total
General Obligation Bonds			
Building 2003	\$ 10,730,000	\$ 550,988	\$ 11,280,988
Building 2004	7,860,000	809,300	8,669,300
Building 2005	8,575,000	2,527,350	11,102,350
Refunding 1997 in 2005	35,525,000	5,585,625	41,110,625
Refunding 1997 in 2006	38,925,000	16,047,438	54,972,438
Building 2006	48,400,000	31,672,945	80,072,945
Building 2009	103,700,000	94,916,263	198,616,263
Building 2010A	8,590,000	5,652,150	14,242,150
Building 2010B	76,410,000	80,854,725	157,264,725
Refunding 2003 in 2011	34,355,000	8,802,975	43,157,975
Refunding 2003 in 2011B	31,030,000	11,885,725	42,915,725
Refunding 2004 in 2012	34,695,000	12,773,400	47,468,400
Total G.O. Bonds	\$ 438,795,000	\$ 272,078,882	\$ 710,873,882

DETAIL OF ANNUAL PAYMENTS - ALL BONDS

Fiscal Year	Principal	Interest	Total Principal/Interest
2012-13	\$ 13,870,000	\$ 21,591,366	\$ 35,461,366
2013-14	13,360,000	20,508,016	33,868,016
2014-15	14,140,000	19,880,767	34,020,767
2015-16	15,545,000	19,265,985	34,810,985
2016-17	16,125,000	18,902,367	35,027,367
2017-18	17,105,000	17,848,709	34,953,709
2018-19	18,400,000	17,018,589	35,418,589
2019-20	19,245,000	16,128,989	35,373,989
2020-21	20,320,000	15,188,564	35,508,564
2021-22	21,225,000	14,246,395	35,471,395
2022-23	22,190,000	13,269,989	35,459,989
2023-24	17,405,000	12,363,220	29,768,220
2024-25	18,220,000	11,536,133	29,756,133
2025-26	19,055,000	10,634,045	29,689,045
2026-27	20,020,000	9,651,210	29,671,210
2027-28	21,025,000	8,599,698	29,624,698
2028-29	22,120,000	7,471,987	29,591,987
2029-30	23,275,000	6,275,751	29,550,751
2030-31	24,510,000	5,008,806	29,518,806
2031-32	25,810,000	3,669,010	29,479,010
2032-33	27,190,000	2,254,740	29,444,740
2033-34	28,640,000	764,546	29,404,546
Total	\$ 438,795,000	\$ 272,078,882	\$ 710,873,882

Section C

BUILDING FUND

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

BUILDING FUND

The Building Fund is a Capital Projects 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 started on many of the projects covered by the bonds, including Red Hawk Elementary School in Erie which opened 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 6/30/11	Adopted Budget 6/30/12	Amended Budget 6/30/12	Projected Actual 6/30/12	Adopted Budget 6/30/13
Revenues					
Investment income	\$ 1,652,776	\$ 800,000	\$ 800,000	\$ 663,000	\$ 600,000
Miscellaneous	30,199	-	43,000	149,000	-
Total revenues	1,682,975	800,000	843,000	812,000	600,000
Expenditures					
Salaries	661,623	659,565	714,000	644,000	714,000
Benefits	161,896	156,217	172,000	161,000	172,000
Purchased services	4,460,482	5,000,000	5,000,000	11,878,000	5,000,000
Supplies and materials	751,305	3,000,000	3,000,000	2,500,000	3,000,000
Capital outlay	57,443,886	90,940,955	88,213,910	28,727,000	44,774,910
Other	904,412	12,000	20,000	106,000	12,000
Total expenditures	64,383,604	99,768,737	97,119,910	44,016,000	53,672,910
Excess of revenues over (under) expenditures	(62,700,629)	(98,968,737)	(96,276,910)	(43,204,000)	(53,072,910)
Other Financing Sources (Uses)					
Proceeds of bonds	-	-	-	-	-
Premium received on issuance of bonds	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Total other financing sources	-	-	-	-	-
Net change in fund balance, budgetary basis	(62,700,629)	(98,968,737)	(96,276,910)	(43,204,000)	(53,072,910)
Fund balance, beginning	158,977,539	98,968,737	96,276,910	96,276,910	53,072,910
Fund balance, ending	\$ 96,276,910	\$ -	\$ -	\$ 53,072,910	\$ -

THIS PAGE LEFT INTENTIONALLY BLANK

Section D

**CAPITAL
RESERVE
CAPITAL
PROJECTS
FUND**

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

CAPITAL RESERVE CAPITAL PROJECTS FUND

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

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

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

	Actual 6/30/11	Adopted Budget 6/30/12	Amended Budget 6/30/12	Projected Actual 6/30/12	Adopted Budget 6/30/13
Revenues					
Equalization	\$ 4,890,250	\$ 2,655,000	2,655,000	\$ 2,655,000	\$ 2,742,000
Investment income	11,747	15,000	15,000	7,500	10,000
Miscellaneous	705,625	-	15,000	20,000	-
Total revenues	5,607,622	2,670,000	2,685,000	2,682,500	2,752,000
Expenditures					
Capital outlay	4,079,719	7,029,923	5,279,923	3,023,764	4,727,509
Total expenditures	4,079,719	7,029,923	5,279,923	3,023,764	4,727,509
Excess of revenues over (under) expenditures	1,527,903	(4,359,923)	(2,594,923)	(341,264)	(1,975,509)
Fund balance, beginning	4,587,260	5,301,500	6,115,163	6,115,163	5,773,899
Fund balance, ending					3,798,390
Nonspendable - deposits, prepaids	42,257	42,257	42,257	14,500	14,500
Assigned	1,712,983	564,771	-	1,712,983	655,000
Committed	4,359,923	334,549	3,477,983	4,046,416	2,953,983
Fund balance, Assigned	\$ 6,115,163	\$ 941,577	\$ 3,520,240	\$ 5,773,899	\$ 174,907

Funds Use	Funds Bucket Manager	Location	FUNDING SOURCE		
			PROPOSED General Fund/Capital Reserve	PROPOSED 2008 BOND/Capital Reserve	PROPOSED ALL FUNDING SOURCES
Arts & Athletics					
	Rob Berry				
SKY Band Uniforms	Rob Berry	Skyline HS	\$ 40,000		\$ 40,000
Band Instruments	Rob Berry	District Wide	\$ 35,000		\$ 35,000
Football Helmets - HS	Rob Berry	District Wide	\$ 23,100		\$ 23,100
Kiln Replacements	Rob Berry	District Wide	\$ 8,000		\$ 8,000
TOTAL - ARTS & ATHLETICS			\$ 106,100	\$ -	\$ 106,100
Custodial					
	John Goddard				
Program replacement cycle	John Goddard	District Wide	\$ 7,440		\$ 7,440
Program replacement cycle	John Goddard	District Wide	\$ 7,000		\$ 7,000
Program replacement cycle	John Goddard	District Wide	\$ 7,000		\$ 7,000
Program replacement cycle	John Goddard	District Wide	\$ 7,000		\$ 7,000
Program replacement cycle	John Goddard	District Wide	\$ 7,000		\$ 7,000
Program replacement cycle	John Goddard	District Wide	\$ 7,000		\$ 7,000
TOTAL - CUSTODIAL EQUIPMENT			\$ 42,440	\$ -	\$ 42,440
DTS					
	Joe McBreen				
Projectors for Bond Project	Joe McBreen	District Wide	\$ 37,400		\$ 37,400
Equity for Non-Bond Schools	Joe McBreen	District Wide	\$ 552,192		\$ 552,192
Voice Over IP	Joe McBreen	District Wide	\$ 450,189		\$ 450,189
TOTAL - DIST TECHNOLOGY SVCS			\$ 1,039,781	\$ -	\$ 1,039,781
Elect/HVAC/Plumb					
	Bob Lewis				
Emergency generator	Bob Lewis/Rudy Adolf	District Wide		\$ 75,000	\$ 75,000
Emergency HVAC replacements	Bob Lewis/Mike Munro	District Wide		\$ 75,000	\$ 75,000
Domestic Boiler & Stor Tank Replace	Bob Lewis/Rich Walston	District Wide		\$ 75,000	\$ 75,000
Major System Repairs	Bob Lewis/Leads	District Wide	\$ 4,093	\$ 119,629	\$ 123,722
TOTAL - ELEC/HVAC/PLUMB			\$ 4,093	\$ 344,629	\$ 348,722
Environmental					
	Rick Ring				
Environmental Needs	Rick Ring/Greg Hronich	District Wide	\$ 23,956		\$ 23,956
TOTAL - ENVIRONMENTAL			\$ 23,956		\$ 23,956
FF&E					
	John Goddard				
Desk/Chairs	John Goddard	BUR	\$ 13,750		\$ 13,750
Tables/Chairs/Lunch Tables	John Goddard	CDC	\$ 9,000		\$ 9,000
Desks/Chairs/Tables/Book case	John Goddard	CEN	\$ 9,000		\$ 9,000
Desk/Chairs/Tables	John Goddard	ERM	\$ 12,000		\$ 12,000
Desk/Chairs/Tables	John Goddard	HER	\$ 13,500		\$ 13,500
Desk/Chairs/Tables	John Goddard	LOM	\$ 3,600		\$ 3,600
Desk/Chairs/Tables	John Goddard	LHS	\$ 10,000		\$ 10,000
Desk/Chairs/Tables/Stools	John Goddard	LPM	\$ 3,400		\$ 3,400
Desk/Chairs	John Goddard	LEE	\$ 11,600		\$ 11,600
Desk/Chairs/Filing Cabinet	John Goddard	MEE	\$ 5,000		\$ 5,000
Science Tables/Chairs	John Goddard	WES	\$ 25,536		\$ 25,536
TOTAL - FF & E			\$ 169,761		\$ 169,761
Grounds Department					
	Bob Lewis				
Asphalt District Wide	Bob Lewis/Mark Thomas	District Wide		\$ 170,863	\$ 170,863
Concrete District Wide	Bob Lewis/Mark Thomas	District Wide		\$ 35,000	\$ 35,000
Fence District Wide	Bob Lewis/Mark Thomas	District Wide		\$ 15,190	\$ 15,190
Irrigation Improvements District Wide	Bob Lewis/Mark Thomas	District Wide		\$ 51,000	\$ 51,000
Landscape Improvements district wide	Bob Lewis/Mark Thomas	District Wide		\$ 40,000	\$ 40,000
Playground Improvements district wide	Bob Lewis/Mark Thomas	District Wide		\$ 57,762	\$ 57,762
Sports field Improvements district wide	Bob Lewis/Mark Thomas	District Wide		\$ 30,000	\$ 30,000
Grounds Equipment	Bob Lewis/Mark Thomas	District Wide	\$ 147,000		\$ 147,000

TOTAL - GROUNDS					\$	147,000	\$	399,815	\$	546,815
GROWTH										
Rick Ring										
Materials for new employees	Rick Ring	District Wide	\$	98,712				\$	98,712	
TOTAL - GROWTH					\$	98,712			\$	98,712
O&M District Wide										
Bob Lewis										
District wide ADA	Bob Lewis/Dudley Goff	District Wide	\$	25,000				\$	25,000	
Facility Audits	Bob Lewis	District Wide	\$	78,000				\$	78,000	
Emergency Repairs	Bob Lewis/Dudley Goff	District Wide	\$	50,000				\$	50,000	
Painting Allowance	Bob Lewis/Dudley Goff	District Wide	\$	30,000				\$	30,000	
Consulting Services	Bob Lewis/Dudley Goff	District Wide	\$	40,000				\$	40,000	
Major System Replacements	Bob Lewis/Dudley Goff	District Wide	\$	55,193				\$	55,193	
Bleachers - K8	Bob Lewis/Dudley Goff	District Wide	\$	83,144				\$	83,144	
Bleachers District Wide	Bob Lewis/Dudley Goff	District Wide	\$	30,000				\$	30,000	
Flooring repairs	Bob Lewis/Dudley Goff	District Wide	\$	20,000				\$	20,000	
Equipment	Bob Lewis/Dudley Goff	District Wide	\$	4,000				\$	4,000	
Equipment	Bob Lewis/Dudley Goff	District Wide	\$	110,000				\$	110,000	
TOTAL - O&M DISTRICT WIDE					\$	110,000	\$	415,337	\$	525,337
Portables - budget splmnt										
Brian Lamer										
Portable classrooms purchase/moves	Brian Lamer	District Wide	\$	368,941				\$	368,941	
TOTAL - PORTABLES					\$	368,941			\$	368,941
Rentals										
Rick Ring										
IFAS and BOCES support	Rick Ring	District Wide	\$	148,945				\$	148,945	
TOTAL - RENTALS					\$	148,945			\$	148,945
Security										
Rick Ring										
Safety & Security initiatives	Rick Ring/Lynn Wolfe	District Wide	\$	82,144				\$	82,144	
TOTAL - SECURITY					\$	82,144			\$	82,144
Site and Bldg Compliance - budget splmnt										
Brian Lamer										
Regulatory Compliance	Brian Lamer	District Wide	\$	221,278				\$	221,278	
TOTAL - COMPLIANCE					\$	221,278			\$	221,278
Transportation										
Randy McKie										
Bus 77 Passenger; radios & camera surv sys	Randy McKie	District Wide	\$	306,000				\$	306,000	
Special needs bus	Randy McKie	District Wide	\$	110,000				\$	110,000	
Emission Analysis Machine	Randy McKie	District Wide	\$	10,000				\$	10,000	
For 3/4 Ton 4x4 replacement for V14	Randy McKie	District Wide	\$	25,000				\$	25,000	
Four post lift to update current lift at East Terminal	Randy McKie	District Wide	\$	40,000				\$	40,000	
Routing Enhancement equipment	Randy McKie	District Wide	\$	103,161				\$	103,161	
TOTAL - TRANSPORTATION					\$	594,161			\$	594,161
CAPITAL RESERVE TOTAL EXPENDITURES:					\$	2,567,093			\$	2,567,093
BOND TOTAL EXPENDITURES:					\$	1,750,000				
ALL FUNDING SOURCES GRAND TOTAL:					\$	4,317,093				

THIS PAGE LEFT INTENTIONALLY BLANK

Section E

COLORADO PRESCHOOL PROGRAM FUND

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

COLORADO PRESCHOOL PROGRAM FUND

The Colorado Preschool Program Fund is used to account for revenue allocations from the General Fund used for the Colorado Preschool Program which is a state funded program for preschool children the year before kindergarten. Children who qualify for Colorado Preschool Program have a variety of risk factors in their family, including low income and substance abuse. Funding for the program is the per pupil operating revenue (PPOR) times the number of student FPC approved by the Department of Education. A total of 300 students have been approved for FY13, resulting in an FPC of 150 and \$906,170 in revenue. A portion of this revenue is allocated to a charter school that provides service to some of our CPP students.

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

	Actual 6/30/11	Adopted Budget 6/30/12	Amended Budget 6/30/12	Projected Actual 6/30/12	Adopted Budget 6/30/13
Revenues					
Equalization	\$ 920,921	\$ 928,523	\$ 880,335	\$ 893,208	\$ 906,000
Investment income	903	1,500	1,500	585	500
Total revenues	921,824	930,023	881,835	893,793	906,500
Expenditures					
Salaries	119,480	130,623	130,623	124,301	126,867
Benefits	34,247	39,000	39,000	34,508	36,008
Purchased services	761,912	732,200	837,410	864,362	724,400
Supplies and materials	38,457	6,700	10,000	6,653	5,500
Capital outlay	-	200,000	200,000	-	151,000
Other	19,660	22,500	19,200	21,007	19,500
Total expenditures	973,756	1,131,023	1,236,233	1,050,831	1,063,275
Excess of revenues over (under) expenditures	(51,932)	(201,000)	(354,398)	(157,039)	(156,775)
Fund balance, beginning	537,205	531,611	485,273	485,273	328,235
Fund balance, ending					
Restricted	485,273	330,611	130,875	328,235	171,460
Fund balance, ending	\$ 485,273	\$ 330,611	\$ 130,875	\$ 328,235	\$ 171,460

THIS PAGE LEFT INTENTIONALLY BLANK

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. The Community Schools Program 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 6/30/11	Adopted Budget 6/30/12	Amended Budget 6/30/12	Projected Actual 6/30/12	Adopted Budget 6/30/13
Revenues					
Investment income	\$ 2,609	\$ 5,000	\$ 5,000	\$ 1,779	\$ 5,000
Charges for services	3,147,672	3,200,000	3,450,000	3,423,751	3,550,000
Total revenues	3,150,281	3,205,000	3,455,000	3,425,530	3,555,000
Expenditures					
Instruction	3,042,434	3,964,000	4,155,000	3,058,584	3,964,000
Support	83,886	41,000	100,000	155,030	171,000
Total expenditures	3,126,320	4,005,000	4,255,000	3,213,614	4,135,000
Excess (deficiency) of revenues over (under) expenditures	23,961	(800,000)	(800,000)	211,916	(580,000)
Other Financing Sources (Uses)					
Transfers in	6,534	-	-	159,113	-
Transfers out	(110,307)	-	-	-	-
Net change in fund balance	(79,812)	(800,000)	(800,000)	371,029	(580,000)
Fund balance, beginning	1,883,108	2,354,504	1,803,296	1,803,296	2,174,325
Fund balance, ending					
Committed for contingencies	-	80,000	-	-	-
Restricted	1,803,296	1,474,504	1,003,296	2,174,325	1,594,325
Fund balance, ending	\$ 1,803,296	\$ 1,554,504	\$ 1,003,296	\$ 2,174,325	\$ 1,594,325

* Includes Vance Brand Projected Actuals for FY12 and Proposed Budget for FY13.

THIS PAGE LEFT INTENTIONALLY BLANK

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 6/30/11	Adopted Budget 6/30/12	Amended Budget 6/30/12	Projected Actual 6/30/12	Adopted Budget 6/30/13
Revenues					
Investment income	\$ 62,813	\$ 15,000	\$ 50,000	\$ 6,000	\$ 10,000
Miscellaneous	334,803	400,000	450,000	461,000	500,000
Total revenues	397,616	415,000	500,000	467,000	510,000
Expenditures					
Purchased services	568,228	550,000	550,000	6,919	100,000
Capital outlay	63,739	3,349,716	3,370,330	457,000	3,833,411
Total expenditures	631,967	3,899,716	3,920,330	463,919	3,933,411
Excess of revenues over (under) expenditures	(234,351)	(3,484,716)	(3,420,330)	3,081	(3,423,411)
Fund balance, beginning	3,654,681	3,484,716	3,420,330	3,420,330	3,423,411
Fund balance, ending					
Committed	3,420,330	-	-	3,423,411	-
Fund balance, ending	\$ 3,420,330	\$ -	\$ -	\$ 3,423,411	\$ -

THIS PAGE LEFT INTENTIONALLY BLANK

Section H

GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND

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

GOVERNMENT GRANT PROGRAM DESCRIPTIONS

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

Consolidated Grants

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

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

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

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

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

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

Federal Grants

IDEA - PL 94-142 - Part B

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

IDEA - PL 99-457 – Preschool

This program 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.

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.

Advanced Placement Incentive Program

The purpose of this grant is to support activities to increase the participation of low-income students in both pre-AP and AP courses and tests.

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.

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

	Actual 6/30/11	Adopted Budget 6/30/12	Amended Budget 6/30/12	Projected Actual 6/30/12	Adopted Budget 6/30/13
Revenues					
Local grants	\$ 889,400	\$ -	\$ 200,000	\$ 50,000	\$ -
State grants	657,033	850,000	850,000	221,000	850,000
Federal grants	8,136,385	9,000,000	9,000,000	8,509,000	9,000,000
ARRA - Federal Education Stimulus Funds	2,778,925	9,400,000	9,400,000	960,000	5,400,000
Total revenues	12,461,743	19,250,000	19,450,000	9,740,000	15,250,000
Expenditures					
Salaries	6,361,738	10,737,000	10,737,000	6,222,000	8,337,000
Benefits	1,492,188	2,618,000	2,618,000	1,550,000	2,169,000
Purchased services	2,171,323	3,740,000	3,940,000	868,000	2,740,000
Supplies and materials	1,346,996	1,004,000	1,004,000	498,000	1,004,000
Capital outlay	500,236	757,000	757,000	368,000	500,000
Other	589,262	394,000	394,000	234,000	500,000
Total expenditures	12,461,743	19,250,000	19,450,000	9,740,000	15,250,000
Excess of revenues over (under) expenditures	-	-	-	-	-
Fund balance, beginning					
Fund balance, ending	\$ -	\$ -	\$ -	\$ -	\$ -

THIS PAGE LEFT INTENTIONALLY BLANK

Section I

NUTRITION SERVICES FUND

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

NUTRITION SERVICES FUND

The Nutrition Services Department is accountable for the meal service programs within the District. The program operates with a financially self supporting budget. The program purchases food and supplies for preparation and service of meals according to Federal Child Nutrition Program guidelines. The Nutrition Service office staff assesses the needs of the department and its customers, sets measurable goals, and maintains a philosophy of customer service in dealing with students, parents, school staff, and the community.

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

	Actual 6/30/11	Adopted Budget 6/30/12	Amended Budget 6/30/12	Projected Actual 6/30/12	Adopted Budget 6/30/13
Revenues					
Investment income	\$ 666	\$ 1,000	\$ 750	\$ 800	\$ 1,000
Charges for services	3,603,178	4,000,000	4,000,000	3,924,454	3,900,000
Miscellaneous	106,008	48,000	60,000	85,568	60,000
State match	118,813	100,000	108,000	133,571	108,000
National school lunch program	4,094,026	3,500,000	4,000,000	3,800,000	4,167,000
Total revenues	7,922,691	7,649,000	8,168,750	7,944,393	8,236,000
Expenses					
Salaries	2,975,470	3,092,872	3,093,000	3,099,113	3,188,000
Benefits	878,838	985,608	986,000	966,369	1,029,000
Purchased services	47,201	175,000	175,000	43,011	175,000
Supplies and materials	3,779,703	3,215,000	3,980,000	3,861,190	3,990,000
Small Equipment	78,614	50,000	30,000	47,068	30,000
Other	190,678	100,000	100,000	182,928	100,000
Total expenses	7,950,504	7,618,480	8,364,000	8,199,679	8,512,000
Net income (loss), cash basis	(27,813)	30,520	(195,250)	(255,286)	(276,000)
Non-cash Revenue (Expenses)					
Depreciation	(205,005)	(175,000)	(175,000)	(205,005)	(181,000)
Commodities Entitlement	665,979	455,880	455,880	557,062	488,000
Change in net assets	433,161	311,400	85,630	96,771	31,000
Net Assets, beginning	2,009,990	2,099,297	2,443,151	2,443,151	2,539,922
Net Assets, ending					
Invested in Capital Assets	908,812	1,042,353	908,812	908,812	908,812
Unrestricted	1,534,339	1,368,344	1,619,969	1,631,110	1,662,110
Net Assets, ending	\$ 2,443,151	\$ 2,410,697	\$ 2,528,781	\$ 2,539,922	\$ 2,570,922

THIS PAGE LEFT INTENTIONALLY BLANK

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 \$1,000 (vehicle liability) per claim.

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

Since July 1, 1985, the District has been a member of the Northern Colorado School Districts Workers' Compensation Self Insurance Pool. The other current pool members are Park School District (Estes Park) and Windsor School District. The workers' compensation pool discontinued insurance operations effective July 1, 1998, and resumed insurance operations on July 1, 2003. During the intervening years, insurance coverage was obtained outside the pool. The District's deductible was \$50,000 per claim for the year ended June 30, 2012.

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

	Actual 6/30/11	Adopted Budget 6/30/12	Amended Budget 6/30/12	Projected Actual 6/30/12	Adopted Budget 6/30/13
Revenues					
Investment income	\$ 47,178	\$ -	\$ -	\$ 29,149	\$ 20,000
State equalization	2,305,000	305,000	305,000	305,000	305,000
Miscellaneous	22,935	29,000	29,000	97,672	13,860
Total revenues	2,375,113	334,000	334,000	431,821	338,860
Expenditures					
Salaries	236,900	271,700	271,700	247,455	258,700
Benefits	52,495	68,250	68,250	57,964	65,140
Purchased services	822,647	886,650	886,650	847,710	907,320
Claims paid	887,636	990,000	990,000	904,348	990,000
Supplies and materials	20,377	57,600	57,600	15,811	56,000
Capital outlay	536	2,000	2,000	2,432	3,000
Other	5,476	57,800	57,800	5,695	58,700
Total expenditures	2,026,067	2,334,000	2,334,000	2,081,415	2,338,860
Excess of revenues over (under) expenditures	349,046	(2,000,000)	(2,000,000)	(1,649,594)	(2,000,000)
Fund balance, beginning	6,448,562	7,085,706	6,797,608	6,797,608	5,148,014
Fund balance, ending					
Restricted for TABOR	-	-	-	-	-
Committed for contingencies	-	47,000	47,000	-	47,000
Committed	-	5,038,706	4,750,608	-	3,101,014
Fund balance, ending	\$ 6,797,608	\$ 5,085,706	\$ 4,797,608	\$ 5,148,014	\$ 3,148,014

THIS PAGE LEFT INTENTIONALLY BLANK

Section K

SPECIAL ACTIVITIES FUND

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

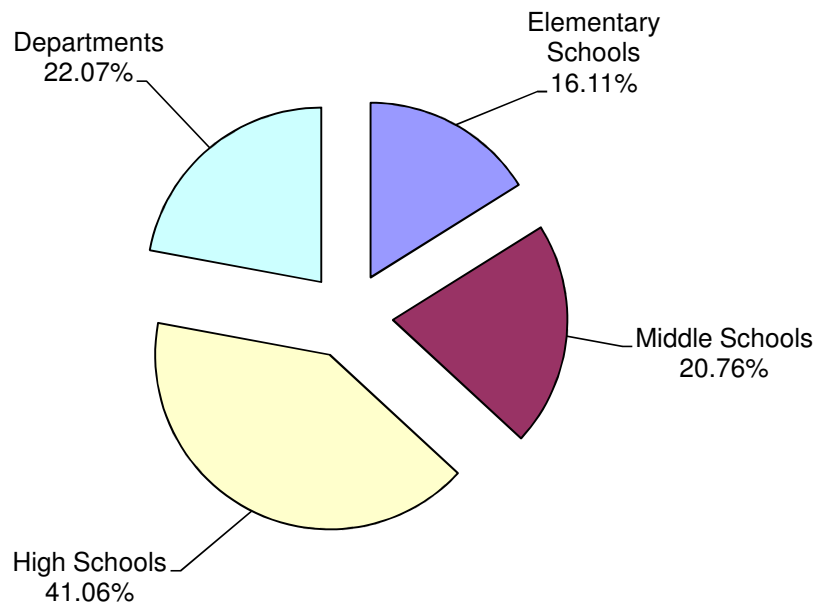
SPECIAL ACTIVITIES FUND

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 department, and separate activities within each location.

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

	Actual 6/30/11	Adopted Budget 6/30/12	Amended Budget 6/30/12	Projected Actual 6/30/12	Adopted Budget 6/30/13
Revenues					
Investment Income	\$ 5,621	\$ 6,000	\$ 6,000	\$ 3,615	\$ 5,000
Athletic activities	1,875,582	2,093,000	2,093,000	2,142,453	2,000,000
Pupil activities	3,007,557	2,931,000	2,931,000	2,856,198	3,000,000
PTO/Gift activities	380,829	493,000	493,000	611,636	500,000
Resources from agency fund	1,556	-	-	-	-
Total revenues	5,271,145	5,523,000	5,523,000	5,613,902	5,505,000
Expenditures					
Athletic activities	1,967,544	3,367,000	3,367,000	1,755,129	2,842,183
Pupil activities	2,964,460	4,936,000	4,221,514	2,502,507	3,785,264
PTO/Gift activities	419,317	729,197	599,000	396,999	2,500,000
Total expenditures	5,351,321	9,032,197	8,187,514	4,654,635	9,127,447
Excess of revenues over expenditures	(80,176)	(3,509,197)	(2,664,514)	959,267	(3,622,447)
Other financing sources (uses)					
Transfer from General Fund	351,471	-	-	-	-
Transfer from other Special Revenue Fund	(6,534)	-	-	(1,334)	-
Total financing other sources (uses)	344,937	-	-	(1,334)	-
Net change in fund balance	264,761	(3,509,197)	(2,664,514)	957,933	(3,622,447)
Fund balance, beginning	2,399,753	3,509,197	2,664,514	2,664,514	3,622,447
Fund balance, ending	\$ 2,664,514	\$ -	\$ -	\$ 3,622,447	\$ -

Fund Balance June 30, 2011



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

Location	6/30/08	6/30/09	6/30/10	6/30/11
Elementary Schools				
Alpine	\$ 1,140	\$ 2,351	\$ 9,149	\$ 10,841
Black Rock	-	14,290	19,700	21,423
Blue Mountain	-	15,458	6,936	9,474
Burlington	1,517	4,257	20,124	17,610
Centennial	-	2,131	8,577	10,790
Central	9,093	(1,812)	11,527	19,823
Columbine	5,521	8,687	17,166	18,571
Eagle Crest	20,591	25,899	25,674	14,924
Erie	19,814	10,725	12,426	11,020
Fall River	10,153	47,032	38,846	41,350
Frederick	103	183	5,972	2,107
Hygiene	5,172	(669)	(228)	(396)
Indian Peaks	2,551	3,309	18,464	9,427
Legacy	446	4,382	6,164	9,795
Loma Linda	-	(147)	9,096	9,376
Longmont Estates	-	(10)	45,007	51,903
Lyons	1,782	4,021	16,880	19,608
Mead	8,561	10,556	31,427	25,428
Mountain View	298	581	7,682	12,698
Niwot	567	(11,027)	12,191	13,726
Northridge	760	5,719	10,135	8,465
Prairie Ridge	3,680	4,277	39,197	33,459
Rocky Mountain	3,128	6,740	18,505	16,468
Sanborn	6,264	6,645	26,537	29,973
Spangler	14,172	17,780	22,163	11,315
Elementary School Total	115,313	181,358	439,317	429,178
Middle Schools				
Altona	33,935	32,708	42,465	47,049
Coal Ridge	52,505	77,523	61,142	65,286
Erie	18,783	17,408	55,979	71,672
Heritage	4,280	5,885	22,912	27,598
Longs Peak	15,369	14,733	40,680	34,471
Mead	8,703	15,938	48,373	57,348
Sunset	28,999	44,999	149,265	162,377
Trail Ridge	5,349	23,494	43,381	47,482
Westview	14,590	21,117	47,038	39,850
Middle School Total	182,513	253,805	511,235	553,133
High Schools				
CDC	57,589	33,930	87,941	120,095
Erie	30,439	20,010	85,304	103,321
Frederick	68,366	50,936	63,143	85,567
Longmont	231,450	220,334	270,695	199,508
Lyons	39,230	26,882	53,698	58,722
Mead	-	-	5,194	83,518
Niwot	93,882	81,671	167,341	228,956
Olde Columbine	4,877	4,430	16,273	14,853
Silver Creek	(23,432)	(15,446)	16,861	117,735
Skyline	98,989	25,450	72,162	81,792
High School Total	601,390	448,197	838,612	1,094,067
Departments				
Athletics	406,732	406,732	282,051	286,865
Extracurricular	40,430	40,430	30,620	23,910
Other	624,497	454,771	297,918	277,361
Department Total	1,071,659	901,933	610,589	588,136
District Total	\$ 1,970,875	\$ 1,785,293	\$ 2,399,753	\$ 2,664,514

Section L

STUDENT ACTIVITY FUND

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

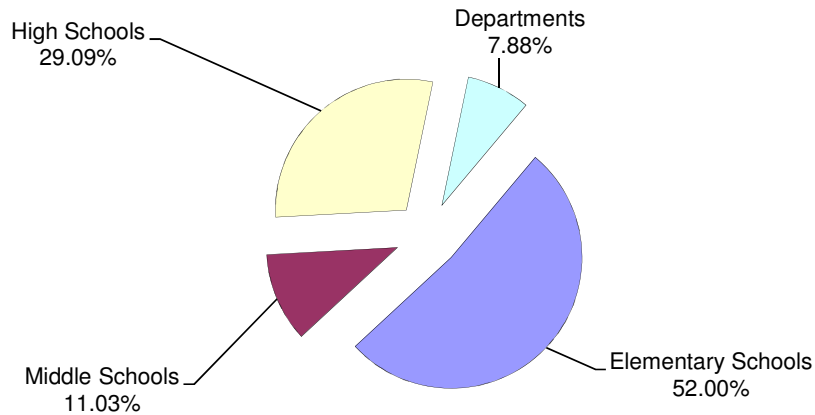
STUDENT ACTIVITY FUND

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 6/30/11	Adopted Budget 6/30/12	Amended Budget 6/30/12	Projected Actual 6/30/12	Adopted Budget 6/30/13
Revenues					
Elementary Schools	\$ 123,838	\$ 134,000	\$ 134,000	\$ 156,000	\$ 150,000
Middle Schools	19,780	22,000	22,000	16,000	22,000
High Schools	41,387	40,000	40,000	40,000	40,000
Other Revenue	6,281	4,000	4,000	1,000	8,000
Total revenues	191,286	200,000	200,000	213,000	220,000
Expenditures					
Elementary Schools	117,878	220,843	200,385	98,000	274,331
Middle Schools	15,934	47,975	38,626	13,000	39,075
High Schools	16,123	96,033	85,668	23,000	94,115
Other Expenditures	3,622	5,819	2,890	10,000	10,048
Total expenditures	153,557	370,670	327,569	144,000	417,569
Change in undistributed monies	37,729	(170,670)	(127,569)	69,000	(197,569)
Transfers out					
Transfer to/from Other Funds	20,447	-	-	1,000	-
Undistributed monies, beginning	69,393	170,670	127,569	127,569	197,569
Undistributed monies, ending	\$ 127,569	\$ -	\$ -	\$ 197,569	\$ -

June 30, 2011 Fund Balance



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

Location	6/30/08	6/30/09	6/30/10	6/30/11
Elementary Schools				
Alpine	\$ 3,103	\$ 4,596	\$ -	\$ -
Black Rock	-	2,939	-	405
Blue Mountain	-	1,336	20,260	26,871
Burlington	13,598	24,262	-	-
Centennial	-	10,800	275	761
Central	13,653	11,092	-	-
Columbine	2,149	3,878	-	-
Eagle Crest	-	3	-	-
Erie	4,196	9,280	-	110
Fall River	24,166	18,698	-	927
Frederick	14,324	13,725	-	1,700
Hygiene	15,854	13,683	-	208
Indian Peaks	13,186	13,283	372	505
Legacy	3,427	3,977	-	-
Loma Linda	20,827	21,998	9,517	5,570
Longmont Estates	45,563	46,491	-	-
Lyons	10,493	12,203	-	-
Mead	21,154	24,254	-	308
Mountain View	4,237	6,016	-	191
Niwot	19,855	37,921	-	-
Northridge	18,135	12,335	15,475	16,578
Prairie Ridge	37,512	45,264	-	236
Red Hawk	-	-	-	-
Rocky Mountain	14,279	12,563	-	-
Sanborn	15,823	11,384	243	65
Spangler	6,600	3,705	(1,145)	11,896
Elementary School Total	322,134	365,686	44,997	66,331
Middle Schools				
Altona	14,416	6,862	5,803	4,304
Coal Ridge	6,550	8,471	1,790	1,726
Erie	36,420	30,710	-	1
Heritage	48,081	33,787	841	3,587
Longs Peak	38,116	38,891	2,440	1,364
Mead	27,100	23,810	-	-
Sunset	74,264	90,494	282	1,128
Trail Ridge	24,480	18,921	-	1,377
Westview	30,667	25,132	-	588
Middle School Total	300,094	277,078	11,156	14,075
High Schools				
CDC	48,681	49,837	354	2,243
Erie	68,664	66,146	-	4,567
Frederick	54,693	36,977	-	1,787
Longmont	79,774	73,429	-	20,868
Lyons	12,200	4,812	-	1,194
Mead	-	-	1,973	-
Niwot	109,976	92,594	675	-
Olde Columbine	9,634	10,372	-	-
Silver Creek	38,413	(26,230)	-	1,564
Skyline	74,672	50,260	-	4,892
High School Total	496,707	358,197	3,002	37,115
Departments				
Athletics	-	186	-	-
Extracurricular	12,219	12,279	7,955	3,428
Other	52,600	51,934	2,283	6,620
Department Total	64,819	64,399	10,238	10,048
District Total	\$ 1,183,754	\$ 1,065,360	\$ 69,393	\$ 127,569

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 6/30/11	Adopted Budget 6/30/12	Amended Budget 6/30/12	Projected Actual 6/30/12	Adopted Budget 6/30/13
Additions					
Investment income	\$ 240	\$ -	\$ -	\$ 153	\$ -
Contributions	63,831	60,000	60,000	40,000	50,000
Total additions	64,071	60,000	60,000	40,153	50,000
Deductions					
Scholarships	71,205	90,000	90,000	39,000	90,000
Total deductions	71,205	90,000	90,000	39,000	90,000
Change in undistributed monies	(7,134)	(30,000)	(30,000)	1,153	(40,000)
Net Assets, beginning	206,701	193,572	199,567	199,567	200,720
Net assets, ending	\$ 199,567	\$ 163,572	\$ 169,567	\$ 200,720	\$ 160,720

THIS PAGE LEFT INTENTIONALLY BLANK

Section N

SUMMARY BUDGET REPORTS

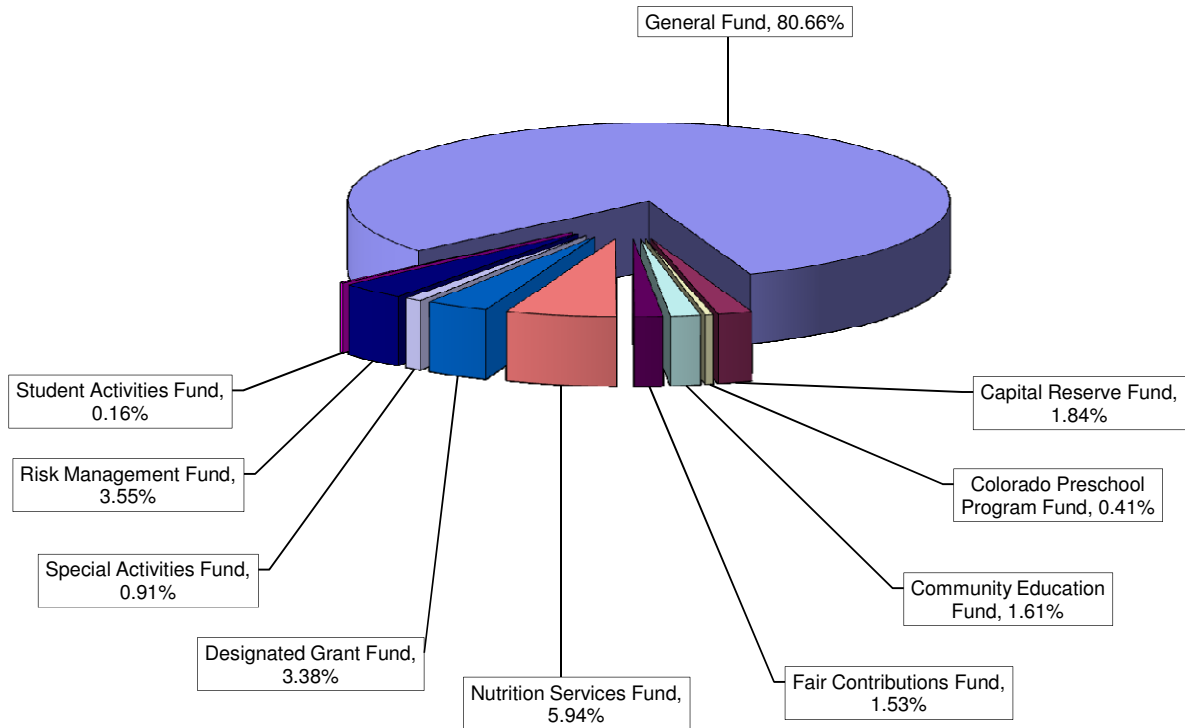
THIS PAGE LEFT INTENTIONALLY BLANK

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
CONSOLIDATED ADOPTED BUDGET SUMMARY
FISCAL YEAR ENDING JUNE 30, 2013

	Net Operating Funds Total	Net Other Funds Total	District Total
Beginning Fund Balance	\$ 64,345,973	\$ 83,516,094	\$ 147,862,067
Revenue	239,229,575	36,057,045	275,286,620
Designated and Reserved Fund Balance	2,023,000	-	2,023,000
Total Funds Available	\$ 305,598,548	\$ 119,573,139	\$ 425,171,687

Expenditures	\$ 256,918,879	\$ 89,231,597	\$ 346,150,476
Prior Year Obligations	2,023,000	-	2,023,000
TABOR Reserves	5,971,000	-	5,971,000
Other Appropriated Reserves	3,981,000	-	3,981,000
Total Appropriations	268,893,879	89,231,597	358,125,476
Non-appropriated Fund Balance	36,704,669	30,341,542	67,046,211
Total Appropriations and Non-appropriated Fund Balance	\$ 305,598,548	\$ 119,573,139	\$ 425,171,687

**Consolidated Operating Funds
Revenues & Expenditures**



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
CONSOLIDATED ADOPTED BUDGET SUMMARY
FISCAL YEAR ENDING JUNE 30, 2013

	General Fund	Capital Reserve Fund	Colorado Preschool Program Fund	Community Education Fund	Fair Contributions Fund
Revenues					
State Formula					
Local Property Tax	\$ 59,688,058	\$ -	\$ -	\$ -	\$ -
State Equalization	100,684,457	2,742,000	906,000		
Specific Ownership Tax	3,219,310				
Local Sources					
Other Specific Ownership Tax	2,913,000				
Mill Levy Override	17,118,000				
Investment Income	218,560	10,000	500	5,000	10,000
Charges for Services	4,779,771			3,550,000	
Other	4,412,000	-			500,000
State Sources					
Special Education	3,431,000				
Vocational Education	949,650				
Transportation	1,540,000				
Other	731,000				
Federal Sources					
Special Education					
Other	1,791,409				
Total Revenues	201,476,215	2,752,000	906,500	3,555,000	510,000
Designated and Reserved Fund	2,023,000		-	-	-
Total Funds Available	203,499,215	2,752,000	906,500	3,555,000	510,000
Direct Instruction	113,452,291		724,400	3,964,000	
Instructional Support Services	17,679,255		338,875	171,000	
School Management	14,917,950				
Instruction Services Subtotal	146,049,496	-	1,063,275	4,135,000	-
District Wide Support Services					
General Administration	2,165,334				
Fiscal Services	2,641,095				
Operations/Maintenance/Custodial	19,550,848				
Pupil Transportation	5,873,165				
Central Services	10,260,391				
Nutrition Services					
Capital Outlay		4,727,509			3,833,411
Other Support Services					100,000
District Wide Support Services Subtotal	40,490,833	4,727,509	-	-	3,933,411
Community Services	208,644				
Other Operating Expenditures					
Charter Schools	20,483,835				
District Wide Subtotal	20,692,479	-	-	-	-
Total Budgeted Expenditures	207,232,808	4,727,509	1,063,275	4,135,000	3,933,411
Transfers To (From) Other Funds	-				
Total Expenditures and Transfers	207,232,808	4,727,509	1,063,275	4,135,000	3,933,411
Prior Year Obligations	2,023,000				
Total Expenditures, Transfers and Prior Year Obligations	209,255,808	4,727,509	1,063,275	4,135,000	3,933,411
Net Change in Fund Balance	(5,756,593)	(1,975,509)	(156,775)	(580,000)	(3,423,411)
Beginning Fund Balance	41,138,151	5,773,899	328,235	2,174,325	3,423,411
Reconciliation to USGAAP Basis of Accounting					
Ending Fund Balance (Deficit)	35,381,558	3,798,390	171,460	1,594,325	-
Committed - for Subsequent Year Expenditures		2,953,983			
Nonspendable - Capital Assets		14,500			
Restricted for TABOR	5,971,000				
Restricted			171,460	1,594,325	
Committed for Contingencies	3,934,000	-	-	-	
Unassigned Fund Balance	\$ 25,476,558	\$ 829,907	\$ -	\$ -	\$ -
Estimated Funded Pupil Count	26,066.3	26,216.3	150.0		26,216.3
Budgeted Expenditures per Funded Pupil	\$ 7,950	\$ 180	\$ 7,089		\$ 150

Designated Grant Fund	Nutrition Services Fund	Risk Management Fund	Special Activities Fund	Student Activity Fund	Net Operating Funds Total
\$ -	\$ -	\$ - 305,000	\$ -	\$ -	\$ 59,688,058 104,637,457 3,219,310
	1,000 3,900,000 60,000	20,000 13,860	5,000 5,500,000	220,000	2,913,000 17,118,000 270,060 12,229,771 10,705,860
850,000	108,000				3,431,000 949,650 1,540,000 1,689,000
3,300,000 11,100,000	4,647,000				3,300,000 17,538,409
15,250,000	8,716,000	338,860	5,505,000	220,000	239,229,575
-	-	-	-	-	2,023,000
15,250,000	8,716,000	338,860	5,505,000	220,000	241,252,575
6,405,000 8,845,000					124,545,691 27,034,130 14,917,950
15,250,000	-	-	-	-	166,497,771
					2,165,334 2,641,095 19,550,848 5,873,165 12,599,251
	8,693,000	2,338,860			8,693,000 8,560,920 517,569
-	8,693,000	2,338,860	-	417,569	60,601,182
			9,127,447		208,644 9,127,447 20,483,835
-	-	-	9,127,447	-	29,819,926
15,250,000	8,693,000	2,338,860	9,127,447	417,569	256,918,879
					-
15,250,000	8,693,000	2,338,860	9,127,447	417,569	256,918,879
					2,023,000
15,250,000	8,693,000	2,338,860	9,127,447	417,569	258,941,879
-	23,000	(2,000,000)	(3,622,447)	(197,569)	(17,689,304)
-	2,539,922	5,148,014	3,622,447	197,569	64,345,973
-	2,562,922	3,148,014	-	-	46,656,669
	908,812	3,101,014			6,054,997 923,312 5,971,000
	-	-			3,981,000
	-	47,000			
\$ -	\$ 1,654,110	\$ -	\$ -	\$ -	\$ 29,726,360

26,216.3	26,216.3	26,216.3	26,216.3	26,216.3	
\$ 582	\$ 332	\$ 89	\$ 348	\$ 16	

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
CONSOLIDATED ADOPTED BUDGET SUMMARY
FISCAL YEAR ENDING JUNE 30, 2013

Description	Bond Redemption Fund	Building Fund	Student Scholarship Fund	Net Total Other Funds
Revenues				
Local Sources				
Property Tax	\$ 35,405,245	\$ -	\$ -	\$ 35,405,245
Investment Income	1,800	600,000	-	601,800
Fund Raising and Contributions			50,000	50,000
Proceeds From Borrowing		-		-
Total Revenues	35,407,045	600,000	50,000	36,057,045
Expenditures				
Debt Services	35,468,687			35,468,687
Capital Construction		53,672,910		53,672,910
Student Scholarships			90,000	90,000
Total Budgeted Expenditures	35,468,687	53,672,910	90,000	89,231,597
Net Change in Fund Balances	(61,642)	(53,072,910)	(40,000)	(53,174,552)
Beginning Fund Balances	30,242,464	53,072,910	200,720	83,516,094
Ending Fund Balances	\$ 30,180,822	\$ -	\$ 160,720	\$ 30,341,542

Estimated Funded Pupil Count	26,216.3	26,216.3		
Budgeted Expenditures per Funded Pupil	\$ 1,353	\$ 2,047		

THIS PAGE LEFT INTENTIONALLY BLANK

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
CONSOLIDATED ADOPTED BUDGET SUMMARY
EXPENDITURES BY PROGRAM AND OBJECT
FISCAL YEAR ENDING JUNE 30, 2013

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	41,138,150	5,148,014	328,235	-	3,622,447
REVENUES						
Local Sources	1000 - 1999	92,348,699	33,860	500	-	5,505,000
Intermediate Sources	2000 - 2999	-				
State Sources	3000 - 3999	111,289,107			850,000	
Federal Sources	4000 - 4999	1,791,409			14,400,000	
TOTAL REVENUES		205,429,215	33,860	500	15,250,000	5,505,000
TOTAL BEGINNING FUND BALANCE & REVENUES		246,567,365	5,181,874	328,735	15,250,000	9,127,447
TOTAL ALLOCATIONS (TO)/FROM OTHER FUNDS	5600,5700, 5800	(3,953,000)	305,000	906,000		
TRANSFERS (TO)/FROM OTHER FUNDS	5200 - 5300	-				-
TRANSFERS TO CHARTER SCHOOLS	5200, 5700	(20,483,835)				
AVAILABLE BEGINNING FUND BALANCE & REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)		222,130,530	5,486,874	1,234,735	15,250,000	9,127,447
EXPENDITURES						
Instruction - Program 0010 to 2099						
Salaries	0100	83,339,514			6,384,733	
Employee Benefits	0200	23,292,925			1,635,845	
Purchased Services	0300,0400, 0500	2,029,457		724,400	1,218,479	
Supplies and Materials	0600	4,112,062			835,884	9,127,447
Property	0700	153,241			433,424	
Other	0800, 0900	525,092			368,840	
Total Instruction		113,452,291	-	724,400	10,877,205	9,127,447
Supporting Services						
Students - Program 2100						
Salaries	0100	8,122,289			746,337	
Employee Benefits	0200	2,272,064			233,692	
Purchased Services	0300,0400, 0500	225,603			331,452	
Supplies and Materials	0600	106,562			30,241	
Property	0700	0			-	
Other	0800, 0900	19,950			-	
Total Students		10,746,468	-	-	1,341,722	-
Instructional Staff - Program 2200						
Salaries	0100	4,180,472		126,867	1,053,179	
Employee Benefits	0200	979,385		36,008	263,079	
Purchased Services	0300,0400, 0500	942,874			1,177,442	
Supplies and Materials	0600	758,921		5,500	62,498	
Property	0700	36,000		151,000	66,576	
Other	0800, 0900	35,135		19,500	4,274	
Total Instructional Staff		6,932,787	-	338,875	2,627,048	-
General Administration - Program 2300						
Salaries	0100	1,192,309				
Employee Benefits	0200	234,487				
Purchased Services	0300,0400, 0500	678,938				
Supplies and Materials	0600	25,150				
Property	0700	4,250				
Other	0800, 0900	30,200				
Total General Administration		2,165,334	-	-	-	-
School Administration - Program 2400						
Salaries	0100	11,336,439			104,514	
Employee Benefits	0200	3,039,662			25,188	
Purchased Services	0300,0400, 0500	98,891			12,627	
Supplies and Materials	0600	366,847			-	
Property	0700	3,150			-	
Other	0800, 0900	72,961			-	
Total School Administration		14,917,950	-	-	142,329	-

27	29	31	41	43	51	72	74	
Community Education	Fair Contributions	Bond Redemption	Building Fund	Capital Reserve	Nutrition Services	Student Scholarship	Pupil Activity	TOTAL
2,174,325	3,423,411	30,242,464	53,072,910	5,773,899	2,539,922	200,720	197,569	147,862,066
3,555,000	510,000	35,407,045	600,000	10,000	3,961,000	50,000	220,000	142,201,104
					108,000			112,247,107
					4,655,000			20,846,409
3,555,000	510,000	35,407,045	600,000	10,000	8,724,000	50,000	220,000	275,294,620
5,729,325	3,933,411	65,649,509	53,672,910	5,783,899	11,263,922	250,720	417,569	423,156,686
				2,742,000				-
								-
								(20,483,835)
5,729,325	3,933,411	65,649,509	53,672,910	8,525,899	11,263,922	250,720	417,569	402,672,851
1,851,932								91,576,179
437,939								25,366,709
195,554						90,000		4,257,890
220,781							417,569	14,713,742
74,002								660,667
1,354,794								2,248,725
4,135,000	-	-	-	-	-	90,000	417,569	138,823,912
								8,868,626
								2,505,756
								557,055
								136,803
								-
								19,950
-	-	-	-	-	-	-	-	12,088,190
								5,360,518
								1,278,472
								2,120,316
								826,919
								253,576
								58,909
-	-	-	-	-	-	-	-	9,898,710
								1,192,309
								234,487
								678,938
								25,150
								4,250
								30,200
-	-	-	-	-	-	-	-	2,165,334
								11,440,953
								3,064,850
								111,518
								366,847
								3,150
								72,961
-	-	-	-	-	-	-	-	15,060,279

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
CONSOLIDATED ADOPTED BUDGET SUMMARY
EXPENDITURES BY PROGRAM AND OBJECT
FISCAL YEAR ENDING JUNE 30, 2013

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	1,482,857				
Employee Benefits	0200	406,034				
Purchased Services	0300,0400, 0500	159,204				
Supplies and Materials	0600	58,400				
Property	0700	513,600				
Other	0800, 0900	21,000				
Total Business Services		2,641,095	-	-	-	-
Operations and Maintenance - Program 2600						
Salaries	0100	9,095,759			-	
Employee Benefits	0200	2,785,195			-	
Purchased Services	0300,0400, 0500	1,699,016			-	
Supplies and Materials	0600	5,763,612			-	
Property	0700	65,099			-	
Other	0800, 0900	142,167			-	
Total Operations and Maintenance		19,550,848	-	-	-	-
Student Transportation - Program 2700						
Salaries	0100	3,216,239			-	
Employee Benefits	0200	1,130,727			-	
Purchased Services	0300,0400, 0500	124,700			-	
Supplies and Materials	0600	1,396,000			-	
Property	0700	500			-	
Other	0800, 0900	5,000			-	
Total Student Transportation		5,873,166	-	-	-	-
Central Support - Program 2800						
Salaries	0100	1,529,851	258,700		48,237	
Employee Benefits	0200	461,564	65,140		11,195	
Purchased Services	0300,0400, 0500	6,603,477	1,897,320		-	
Supplies and Materials	0600	1,228,458	56,000		-	
Property	0700	389,986	3,000		-	
Other	0800, 0900	47,055	58,700		126,887	
Total Central Support		10,260,391	2,338,860	-	186,319	-
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	56,189				
Employee Benefits	0200	30,313				
Purchased Services	0300,0400, 0500	93,240				
Supplies and Materials	0600	28,151				
Property	0700	0				
Other	0800, 0900	750				
Total Education for Adults Services		208,643	-	-	-	-
Total Supporting Services		73,296,682	2,338,860	338,875	4,297,418	-

27	29	31	41	43	51	72	74	
Community Education	Fair Contributions	Bond Redemption	Building Fund	Capital Reserve	Nutrition Services	Student Scholarship	Pupil Activity	TOTAL
								1,482,857
								406,034
								159,204
								58,400
								513,600
								21,000
-	-	-	-	-	-	-	-	2,641,095
								9,095,759
								2,785,195
								1,699,016
								5,763,612
								65,099
								142,167
-	-	-	-	-	-	-	-	19,550,848
								3,216,239
								1,130,727
								124,700
								1,396,000
								500
								5,000
-	-	-	-	-	-	-	-	5,873,166
								1,836,788
								537,899
								8,500,797
								1,284,458
								392,986
								232,642
-	-	-	-	-	-	-	-	12,785,570
					3,188,000			3,188,000
					1,029,000			1,029,000
					175,000			175,000
					3,990,000			3,990,000
					30,000			30,000
					100,000			100,000
-	-	-	-	-	8,512,000	-	-	8,512,000
								56,189
								30,313
								93,240
								28,151
								-
								750
-	-	-	-	-	-	-	-	208,643
-	-	-	-	-	8,512,000	-	-	88,783,835

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J
CONSOLIDATED ADOPTED BUDGET SUMMARY
EXPENDITURES BY PROGRAM AND OBJECT
FISCAL YEAR ENDING JUNE 30, 2013

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		186,748,973	2,338,860	1,063,275	15,174,623	9,127,447
RESERVES						
District Emergency Reserve - Program 9315	0840	3,934,000	47,000	-		
Reserve for TABOR 3% - Program 9310	0840	5,971,000	-			
Res. for TABOR - Multi-Year Obligations Program 9320	0840					
TOTAL RESERVES		9,905,000	47,000	-	-	-
TOTAL EXPENDITURES & RESERVES		196,653,973	2,385,860	1,063,275	15,174,623	9,127,447
NON-APPROPRIATED RESERVE - Program 9200		-	3,101,014	171,460	-	-
TOTAL AVAILABLE BEGINNING FUND BALANCE & REVENUES LESS TOTAL EXPENDITURES & RESERVES LESS NON-APPROPRIATED RESERVES		25,476,557	-	-	75,377	-

27	29	31	41	43	51	72	74	
Community Education	Fair Contributions	Bond Redemption	Building Fund	Capital Reserve	Nutrition Services	Student Scholarship	Pupil Activity	TOTAL
			714,000					714,000
			172,000					172,000
	100,000		5,000,000					5,100,000
			3,000,000					3,000,000
	3,833,411		44,774,910	4,727,509				53,335,830
			12,000					12,000
-	3,933,411	-	53,672,910	4,727,509	-	-	-	62,333,830
								-
		7,050						7,050
					181,000			181,000
		35,461,637						35,461,637
-	-	35,468,687	-	-	181,000	-	-	35,649,687
4,135,000	3,933,411	35,468,687	53,672,910	4,727,509	8,693,000	90,000	417,569	325,591,264
								3,981,000
								5,971,000
								-
-	-	-	-	-	-	-	-	9,952,000
4,135,000	3,933,411	35,468,687	53,672,910	4,727,509	8,693,000	90,000	417,569	335,543,264
1,594,325	-	30,180,822	-	2,968,483	2,570,922	160,720	-	40,747,745
-	-	-	-	829,907	-	-	-	26,381,842

