

academic excellence by design

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

Boulder, Broomfield, Larimer and Weld Counties

SUPERINTENDENT'S AMENDED BUDGET

2021 Fiscal Year July 1, 2020 - June 30, 2021

May 27, 2020 (Introduction)
June 10, 2020 (Public Hearing)
June 24, 2020 (Adoption)
January 27, 2021 (Amended)

www.svvsd.org

"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."

St. Vrain Valley School District RE-1J • 395 South Pratt Parkway • Longmont • CO • 80501-6436



SUPERINTENDENT'S AMENDED BUDGET For the Year Ending June 30, 2021

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SUPERINTENDENT'S BUDGET MESSAGE

Date: January 27, 2021

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

This St. Vrain Valley School District General Fund budget, together with the budgets for other funds for Fiscal Year 2021, is the current expenditure plan for all funds generated through local, state and federal sources, commencing July 1, 2020 and extending through June 30, 2021. This document includes financial, budgetary, and program information that we believe will provide the user with a better understanding of the District's operations. Financial negotiations with the St. Vrain Valley Education Association (SVVEA) were successful. Therefore, the accompanying General Fund budget has been prepared showing the adjustments to compensation as agreed to with the SVVEA.

The General Fund budget appropriation for 2020-21 is \$483,244,560, which includes appropriated expenditures of \$341,610,663 and fund balance of \$141,633,897.

The following summary provides appropriated expenditures by fund, including 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.

| | | | | Appropriated | | Total |
|---|--------------|--------------|----|--------------|-----|-----------------|
| | Appropriated | | | Surplus and | Α | ppropriations |
| | | Expenditures | | Fund Balance | (To | otal Resources) |
| Operating Funds | | | | | | |
| General Fund | \$ | 341,610,663 | \$ | 141,633,897 | \$ | 483,244,560 |
| Capital Reserve Capital Projects Fund | | 7,250,183 | | 7,528,258 | | 14,778,441 |
| Fair Contributions for Public School Sites Fund | | 1,613,000 | | 7,924,305 | | 9,537,305 |
| Nutrition Services Fund | | 8,877,042 | | 1,446,890 | | 10,323,932 |
| Governmental Designated Purpose Grant Fund | | 14,376,040 | | - | | 14,376,040 |
| Risk Management Fund | | 4,474,870 | | 6,769,208 | | 11,244,078 |
| Student Activities Special Revenue Fund | | 3,100,000 | | 5,660,201 | | 8,760,201 |
| Self Insurance Fund | | 24,395,400 | | 10,852,921 | | 35,248,321 |
| Sub-Total - General Student Population | | 405,697,198 | | 181,815,680 | | 587,512,878 |
| Colorado Preschool Program Fund | | 1,410,713 | | 560,060 | | 1,970,773 |
| Community Education Fund | | 4,631,595 | | 3,071,633 | | 7,703,228 |
| Sub-Total - Operating Funds | | 411,739,506 | | 185,447,373 | | 597,186,879 |
| Other Funds | | | | | | |
| Bond Redemption Fund | | 60,164,439 | | 81,512,238 | | 141,676,677 |
| Building Fund | | 113,000 | | 79,550,174 | | 79,663,174 |
| Grand Total | \$ | 472,016,945 | \$ | 346,509,785 | \$ | 818,526,730 |



The 2021 fiscal year budgets of the St. Vrain Valley School District will provide instructional and support services for a student body membership of approximately 31,000 students.

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

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

The annual budget development is a cooperative effort between the St. Vrain Valley District's Board of Education, staff, and community. 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 anyone interested in helping provide a high quality education for our children.

Respectfully,

<signature on file>

Don Haddad, Ed.D. Superintendent of Schools





APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of St. Vrain Valley 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, 2020, and extending through June 30, 2021, and adopts the budgets related thereto.

Be it further resolved that the Board authorizes the use of a portion of beginning fund balance for the funds indicated in the following schedules, the use of which will not lead to an ongoing deficit in those funds.

| | | | | Appropriated | | Total |
|---|----|--------------|----|--------------|-----|----------------|
| | | Appropriated | | Surplus and | Αŗ | propriations |
| | | Expenditures | | Fund Balance | (To | tal Resources) |
| Operating Funds | | | | | | |
| General Fund | \$ | 341,610,663 | \$ | 141,633,897 | \$ | 483,244,560 |
| Capital Reserve Capital Projects Fund | | 7,250,183 | | 7,528,258 | | 14,778,441 |
| Fair Contributions for Public School Sites Fund | | 1,613,000 | | 7,924,305 | | 9,537,305 |
| Nutrition Services Fund | | 8,877,042 | | 1,446,890 | | 10,323,932 |
| Governmental Designated Purpose Grant Fund | | 14,376,040 | | - | | 14,376,040 |
| Risk Management Fund | | 4,474,870 | | 6,769,208 | | 11,244,078 |
| Student Activities Special Revenue Fund | | 3,100,000 | | 5,660,201 | | 8,760,201 |
| Self Insurance Fund | | 24,395,400 | | 10,852,921 | | 35,248,321 |
| Sub-Total - General Student Population | | 405,697,198 | | 181,815,680 | | 587,512,878 |
| Colorado Preschool Program Fund | | 1,410,713 | | 560,060 | | 1,970,773 |
| Community Education Fund | | 4,631,595 | | 3,071,633 | | 7,703,228 |
| Sub-Total - Operating Funds | | 411,739,506 | | 185,447,373 | | 597,186,879 |
| Other Funds | | | | | | |
| Bond Redemption Fund | | 60,164,439 | | 81,512,238 | | 141,676,677 |
| Building Fund | | 113,000 | _ | 79,550,174 | | 79,663,174 |
| Grand Total | \$ | 472,016,945 | \$ | 346,509,785 | \$ | 818,526,730 |

| Date of the adoption of the budgets | January 27, 2021 |
|-------------------------------------|---------------------------------------|
| Signature - President of the Board | <signature file="" on=""></signature> |
| | · |

Appropriation Resolution 6



EXECUTIVE BUDGET SUMMARY BY FUND

While the appropriations resolution above represents the total resources available to the district, it does not reflect the current year spending plan. The following Executive Budget Summary by Fund presents a snapshot of the budgeted changes to fund balance for each fund based on the anticipated revenues and expenditures as contained within each of the individual fund budgets. Details on each fund budget can be found in the accompanying financial document.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J AMENDED BUDGET SUMMARY BY FUND FISCAL YEAR ENDING JUNE 30, 2021

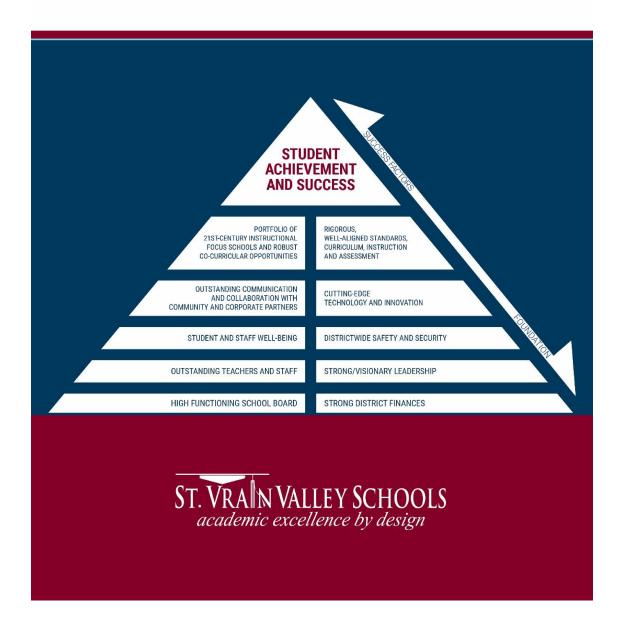
| | | Beginning | Budgeted | Budgeted | Budgeted | Surplus/ | Ending |
|-------------------|--------------------|----------------|----------------|----------------|--------------|-----------------|---------------------|
| | Fund | | Revenues | Expenditures | Transfers | (Spend-Down) | Fund Balance |
| Fund # Fi | ınd | 7/1/20 | | | Out (In) | | 6/30/21 |
| 10 General Fund | | \$ 141,633,897 | \$ 341,610,663 | \$ 358,142,788 | \$ 3,343,000 | \$ (19,875,125) | \$ 121,758,772 |
| 18 Risk Manager | nent | 6,769,208 | 4,474,870 | 6,562,898 | - | (2,088,028) | 4,681,180 |
| 19 Colorado Pres | school Program | 560,060 | 1,410,713 | 1,712,755 | - | (302,042) | 258,018 |
| 21 Nutrition Serv | rices | 1,446,890 | 7,247,042 | 9,300,000 | (1,630,000) | (422,958) | 1,023,932 |
| 22 Designated G | rants | - | 14,376,040 | 14,376,040 | - | - | - |
| 23 Student Activ | ities Special Rev. | 5,580,201 | 2,830,000 | 3,100,000 | (350,000) | 80,000 | 5,660,201 |
| 27 Community E | ducation | 3,071,633 | 3,208,544 | 5,636,554 | (1,423,051) | (1,004,959) | 2,066,674 |
| 29 Fair Contribut | ions | 7,924,305 | 1,613,000 | 1,625,000 | - | (12,000) | 7,912,305 |
| 31 Bond Redem | otion | 68,800,628 | 72,876,049 | 60,164,439 | - | 12,711,610 | 81,512,238 |
| 41 Building Fund | | 79,550,174 | 113,000 | 61,860,000 | - | (61,747,000) | 17,803,174 |
| 43 Capital Reserv | /e | 7,528,258 | 7,250,183 | 12,809,367 | 60,051 | (5,619,235) | 1,909,023 |
| 65 Self Insurance | ! | 10,852,921 | 24,395,400 | 26,272,083 | | (1,876,683) | 8,976,238 |
| Total | | \$ 333,718,175 | \$ 481,405,504 | \$ 561,561,924 | \$ - | \$ (80,156,420) | \$ 253,561,755 |



ST. VRA N VALLEY SCHOOLS academic excellence by design

STRATEGIC PRIORITIES HIERARCHY

STRATEGIC PRIORITIES FOR STUDENT ACHIEVEMENT AND SUCCESS



Strategic Priorities Hierarchy 8



BOARD OF EDUCATION



Joie Siegrist, President
District A
2012 - 2023



Karen Ragland, Treasurer and
Assistant Secretary
District B
2017 - 2021



Jim Berthold, Member
District C
2013 - 2021



John Ahrens, Secretary
District D
2013 - 2021



Richard Martyr, Member
District E
2015 - 2023



Paula Peairs, Vice President

District F

2013 - 2021



Chico Garcia, Member
District G
2019 - 2023

Board of Education



DISTRICT LEADERSHIP



Don Haddad, Ed.D.Superintendent of Schools

Superintendent's Cabinet



Jackie Kapushion, Ed.D. Deputy Superintendent and Area 1



Mark Mills
Assistant Superintendent
Area 2



Dina Perfetti-DeanyAssistant Superintendent
Area 3



Bryan KrauseAssistant Superintendent
Area 4



Greg FiethChief Financial Officer



Brian LamerAssistant Superintendent of Operations



Todd FukaiAssistant Superintendent of Human Resources



Michelle Bourgeois Chief Technology Officer



Diane Lauer, Ed.D.Assistant Superintendent of Priority Programs and Academic Support



Patty Quinones
Assistant Superintendent
of Innovation



Kahle Charles
Assistant Superintendent
of Assessment and
Curriculum



Kerri McDermidChief Communications
And Global Impact Officer

District Leadership 10



FINANCIAL SERVICES DEPARTMENT

The budget office is part of the district's Financial Services Department, led by Greg Fieth, Chief Financial Officer. The focus of the department is to maximize the effective use of District assets towards improving student achievement and well-being.

The Financial Services Department is responsible for the following operations:

- · Develop, implement and monitor the District's annual budget
- Provide internal controls and safeguards of all District assets
- Maintain complete and accurate records of all financial transactions
- Prepare financial reports, including the District's Comprehensive Annual Financial Report
- · Account for the receipt and disbursement of all District Funds
- Manage the District's daily cash flow and investment portfolio
- Prepare account payable checks and administer purchasing card program
- Manage the District's payroll functions
- Maintain controls with tax-sheltered retirement plan providers and monitor to assure compliance
- Train and support District staff to assure compliance with all financial policies and procedures
- Maintain contracts with each of the District charter schools and provide support to ensure compliance with State and District requirements
- Provide Training to District parent/teacher organizations

Budget Personnel



Tony Whiteley, CPA
Executive Director of Budget and Finance
whiteley_anthony@svvsd.org



Sandy Tams
Budget and Finance Analyst
tams_sandra@svvsd.org

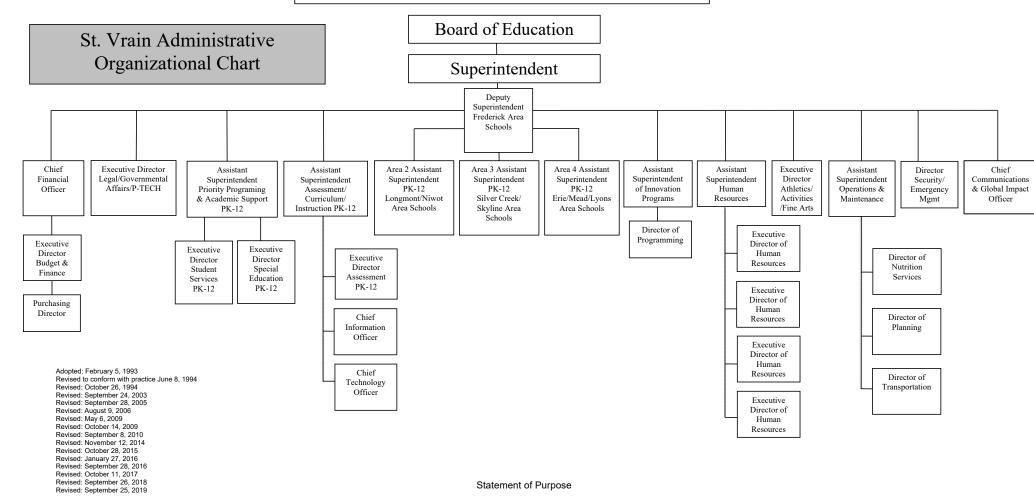
Financial Services Department

395 S. Pratt Parkway Longmont, CO 80501

Phone: 303-682-7203 Fax: 303-682-7343

Financial Services Department 11

Residents of the St. Vrain Valley School District RE-1J



The leadership structure of the St. Vrain Valley School District represents a systems approach to student achievement. This structure is designed to maximize organizational performance and optimize resources dedicated to the alignment of standards, curriculum, instruction and assessment, as well as technology, professional development, communications, and partnerships with business and industry, post-secondary institutions, parents and other stakeholders.



The St. Vrain Valley School District serves 31,312 PreK-12 students in 53 schools spread out over 411 square miles. These schools include 1 Preschool, 24 Elementary Schools, 3 K-8 schools, 8 Middle Schools, 1 Middle/Senior High School, 7 Traditional High Schools, 1 Alternative High School, 1 Online High School, 1 Homeschool Enrichment School and 6 Charter Schools.

The district has 3 centers that serve students in specialized programs while the students also attend their neighborhood schools. These are the Career Development Center, Innovation Center and Main Street School. Launch Ed, an online program serving PreK-12 students, is the newest program serving students across the entire district.

In addition to PreK-12 education, St. Vrain Valley School District provides many opportunities for students to obtain post-secondary education through programs such as Concurrent Enrollment at area colleges and universities, AP Classes and Industry Certifications.



St. Vrain Valley Schools Innovation Center



Erie Feeder

The Erie feeder system covers the Town of Erie and its surround area, mostly in Weld County.

- Black Rock Elementary
- · Erie Elementary
- Grand View Elementary
- Red Hawk Elementary
- Soaring Heights PK-8
- · Erie Middle
- · Erie High

Longmont Feeder

The Longmont High feeder system covers Northwest Longmont, the town of Hygiene and areas to the North of the towns, all in Boulder County.

- Central Elementary
- Hygiene Elementary
- Mountain View Elementary
- Northridge Elementary
- Sanborn Elementary
- Longs Peak Middle
- Westview Middle
- Longmont High

Frederick Feeder

The Frederick High feeder system covers the towns of Firstone, Frederick, and Dacono in Weld County and their surrounding areas.

- SPARK! Discovery Preschool
- Centennial Elementary
- Legacy Elementary
- · Prairie Ridge Elementary
- Thunder Valley K-8
- · Coal Ridge Middle
- · Frederick High

Lyons Feeder

The Lyons feeder system covers the town of Lyons and the surrounding area in Boulder County and extends to the north into Larimer County.

- Lyons Elementary
- Lyons Middle/Senior High

Mead Feeder

The Mead High feeder system covers the town of Mead and the surrounding area in Weld County as well as the northeast corner of Boulder County.

- · Mead Elementary
- Mead Middle
- Mead High



Niwot Feeder

The Niwot High feeder system covers south Longmont, the town of Niwot and the surrounding area primarily in Boulder County.

- · Burlington Elementary
- Indian Peaks Elementary
- Niwot Elementary
- Sunset Middle
- Niwot High

Skyline Feeder

The Skyline High feeder system generally covers Eastern Longmont in Boulder County.

- · Alpine Elementary
- · Columbine Elementary
- Fall River Elementary
- Rocky Mountain Elementary
- Timberline PK-8 School
- Trail Ridge Middle
- Skyline High

Apex Homeschool Program

The Apex Homeschool Program provides classes to supplement and support the education that students receive from their parents at home. The program is located in Longmont and serves K-12 students from throughout the district.

Silver Creek Feeder

The Silver Creek High feeder system covers southwest Longmont, and the area to the southwest of town in Boulder County.

- Blue Mountain Elementary
- Eagle Crest Elementary
- Longmont Estates Elementary
- Altona Middle
- Silver Creek High

Charter Schools

Charter schools are semi-autonomous schools operating under the oversite of the district.

- Aspen Ridge Perparatory School
- Carbon Valley Academy
- Firestone Charter Academy
- · Flagstaff Academy
- St. Vrain Community Montessori School
- Twin Peaks Charter Academy

Olde Columbine High School

Old Columbine High School, an alternative High School that serves high school students from throughout the district is located in our CDC (Career Development Center) building. Old Columbine is a small structured school that allows student to earn credits on a quarterly basis and provides additional opportunities for developing the social skills needed to positively contribute to the community.



St. Vrain Online Global Academy

St. Vrain Online Global Academy is a virtual high school serving 9-12 graders throughout the district. The program allows students the flexibility of completing their coursework at the time of their choice while having the benefit of local teachers in classrooms located at the Career and Development Center to provide additional support and assistance.

Career Development Center

The Career Development Center (CDC) is one of eight Career and Technical Education centers in the state of Colorado. It is located in Longmont, but serves high schools students from throughout the district. CDC offers classes that provide real-world, hands-on experiences in pathways that are highwage, high-growth, high demand and with a post-secondary trajectory.

CDC offers the following programs.

- * Agriscience
- * Automotive Technology
- * Engineering Technology & Machining
- * Health Sciences
- * Interactive Medica Technology
- * Internships
- * Manufacturing Technology
- * Prostart and Culinary Arts
- * Welding and Fabrication

Innovation Center

The Innovation Center (IC) is in Longmont and serves high school students from throughout the district in programs that provide experiential opportunities that focus on designing and engineering technology solutions for industry and community partners. The Innovation Center was created to provide professional STEM experiences through industry partnerships and paid work for students. In addition to multiple programs for obtaining post secondary credit, IC offers the following programs and certifications:

- Aeronautics
- Bioscience
- Entrepreneurship
- IC Studios
- Independent Study
- Innovation Technologies
- Robotics and Computer Science
- Capstone and College Credit Opportunities
- Teaching (P-TEACH)
- * Apple Certified Technician
- * Intro to Cybersecurity Microsoft Security Fundamentals
- CompTIA A+ Software Certification
- * CompTIA A+ Hardware Certification
- * TriCastor Operator Certification
- * UAS Pilot Certification



Main Street School

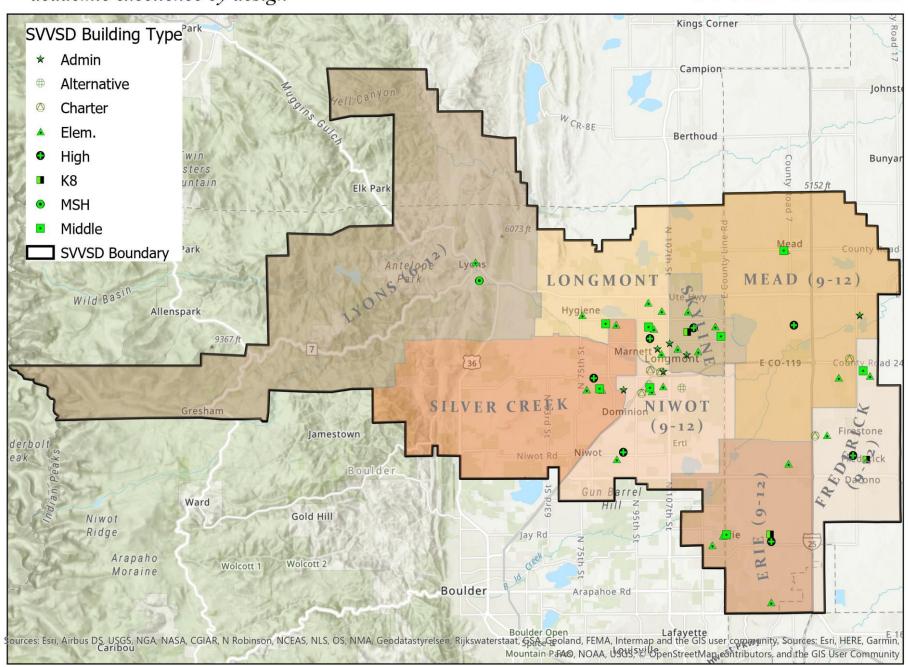
Main Street School in Longmont provides Special Education services to K-12 students from schools throughout the district in a collaborative learning community dedicated to fostering self-advocacy and independence. Enrollment and placement at Main Street School is done through the special education IEP (Individualized Education Program) process.

Life Skills Alternative Cooperative Education Services (LSACE) at Main Street School provides post secondary transition services for students 18-21 years of age who have completed their high school credits and have socially graduated. The program focuses on building independent living skills, career/employment skills, community based education and functional academics.

St. Vrain LaunchED Virtual Academy

LaunchED was established in 2020 to provide an option for students with health concerns or other special circumstances that prevent them from attending school in person. LaunchED is a fully-accredited online instructional program offered to students in grades PreK-12 that are enrolled in any of the traditional district schools.. The online classes are taught by St. Vrain Valley School District staff utilizing content from Florida Virtual School that aligns with Colorado Academic Standards and District expectations for each grade level.

SVVSD Facilities





STUDENT ENROLLMENT BY SCHOOL

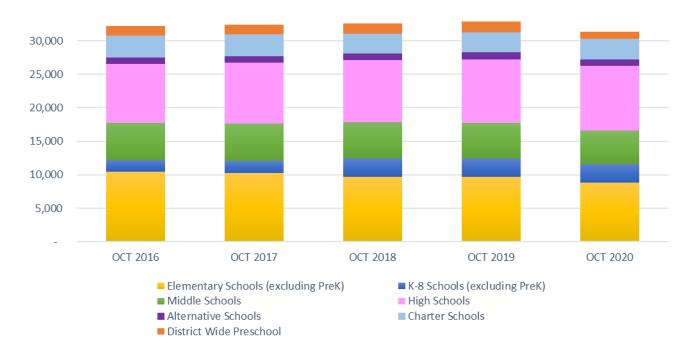
| | OCT 2016 | OCT 2017 | OCT 2018 | OCT 2019 | OCT 2020 |
|-------------------------------------|------------|----------|------------|------------|------------|
| Elementary Schools (excluding PreK) | · | | | | |
| Alpine Elementary | 480 | 477 | 460 | 417 | 361 |
| Black Rock Elementary | 737 | 735 | 537 | 539 | 518 |
| Blue Mountain Elementary | 557 | 529 | 544 | 585 | 522 |
| Burlington Elementary | 395 | 394 | 389 | 369 | 311 |
| Centennial Elementary | 633 | 667 | 584 | 529 | 489 |
| Central Elementary | 369 | 348 | 348 | 346 | 282 |
| Columbine Elementary | 292 | 287 | 278 | 259 | 240 |
| Eagle Crest Elementary | 546 | 558 | 557 | 544 | 457 |
| Erie Elementary | 467 | 496 | 306 | 302 | 299 |
| Fall River Elementary | 529 | 518 | 510 | 483 | 462 |
| Grand View Elementary | - | - | 241 | 325 | 340 |
| Hygiene Elementary | 295 | 278 | 293 | 308 | 289 |
| Indian Peaks Elementary | 304 | 274 | 285 | 282 | 263 |
| Legacy Elementary | 637 | 623 | 528 | 528 | 456 |
| Longmont Estates Elementary | 339 | 323 | 319 | 317 | 284 |
| Lyons Elementary | 323 | 316 | 316 | 288 | 244 |
| Mead Elementary | 500 | 533 | 563 | 603 | 537 |
| Mountain View Elementary | 282 | 274 | 259 | 255 | 236 |
| Niwot Elementary | 442 | 407 | 400 | 419 | 378 |
| Northridge Elementary | 346 | 334 | 291 | 289 | 251 |
| Prairie Ridge Elementary | 480 | 473 | 437 | 454 | 436 |
| Red Hawk Elementary | 728 | 682 | 553 | 544 | 547 |
| Rocky Mountain Elementary | 368 | 353 | 343 | 344 | 325 |
| Sanborn Elementary | 413 | 383 | 360 | 333 | 291 |
| Elementary Schools Total | 10,462 | 10,262 | 9,701 | 9,662 | 8,818 |
| K-8 Schools (excluding PreK) | | | | 5,552 | |
| Soaring Heights PK-8 | _ | _ | 1,000 | 1,126 | 1,187 |
| Thunder Valley K-8 | 845 | 871 | 873 | 851 | 782 |
| Timberline PK-8 | 929 | 929 | 918 | 850 | 788 |
| K-8 Schools Total | 1,774 | 1,800 | 2,791 | 2,827 | 2,757 |
| Middle Schools | | 1,000 | 2,731 | 2,027 | 2,737 |
| Altona Middle | 812 | 803 | 826 | 830 | 794 |
| Coal Ridge Middle | 773 | 781 | 807 | 823 | 816 |
| Erie Middle | 1,004 | 1,063 | 801 | 826 | 790 |
| Longs Peak Middle | 419 | 452 | 460 | 458 | 426 |
| Mead Middle | | 432 | | | |
| Sunset Middle | 495 | 522 | 495 482 | 478 453 | 489 430 |
| Trail Ridge Middle | 547 708 | 701 | 711 | 680 | 609 |
| Westview Middle | 708 756 | 755 | 711 740 | 713 | 706 |
| | | | | | |
| Middle Schools Total | 5,514 | 5,557 | 5,322 | 5,261 | 5,060 |
| High Schools | 4 000 | 4.464 | 4 2 4 2 | 4.467 | 4.600 |
| Erie High | 1,039 | 1,161 | 1,349 | 1,467 | 1,609 |
| Frederick High | 996 | 1,020 | 1,076 | 1,181 | 1,213 |
| Longmont High | 1,294 | 1,299 | 1,307 | 1,261 | 1,265 |
| Lyons Middle Senior | 411 | 417 | 398 | 397 | 398 |
| Mead High | 1,058 | 1,115 | 1,124 | 1,147 | 1,086 |
| Niwot High | 1,286 | 1,221 | 1,178 | 1,177 | 1,200 |
| Silver Creek High | 1,317 | 1,371 | 1,414 | 1,349 | 1,301 |
| Skyline High | 1,389 | 1,480 | 1,472 | 1,482 | 1,520 |
| High Schools Total | 8,790 | 9,084 | 9,318 | 9,461 | 9,592 |
| Traditional School Total | 26,540 | 26,703 | 27,132 | 27,211 | 26,227 |



STUDENT ENROLLMENT BY SCHOOL

| | OCT 2016 | OCT 2017 | OCT 2018 | OCT 2019 | OCT 2020 |
|--------------------------------------|----------|----------|----------|----------|----------|
| Alternative Schools | | | | | |
| Apex Homeschool | 802 | 798 | 724 | 804 | 784 |
| Olde Columbine High | 108 | 130 | 113 | 114 | 111 |
| St Vrain Online Global Academy | 101 | 101 | 108 | 128 | 107 |
| Alternative Schools Total | 1,011 | 1,029 | 945 | 1,046 | 1,002 |
| Charter Schools | | | | | |
| Aspen Ridge Preparatory School | 399 | 481 | 402 | 439 | 482 |
| Carbon Valley Academy | 224 | 226 | 204 | 198 | 193 |
| Flagstaff Academy | 873 | 868 | 868 | 874 | 786 |
| Imagine Charter School at Firestone | 563 | 534 | 564 | 579 | 611 |
| St Vrain Community Montessori School | 210 | 233 | 227 | 219 | 223 |
| Twin Peaks Charter Academy | 941 | 896 | 758 | 729 | 808 |
| Charter Schools Total | 3,210 | 3,238 | 3,023 | 3,038 | 3,103 |
| District Total without PreK | 30,761 | 30,970 | 31,100 | 31,295 | 30,332 |
| District Wide Preschool | 1,410 | 1,451 | 1,539 | 1,560 | 980 |
| Total with PreK | 32,171 | 32,421 | 32,639 | 32,855 | 31,312 |
| Percent Change | | 0.78 % | 0.67 % | 0.66 % | (4.70)% |

October Count Student Enrollment





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 balanced 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 funds), and the servicing of long-term debt (debt service funds). The District's major governmental funds are the General Fund (including the CPP and Risk Management Funds as subfunds), 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. Monies allocated to this fund from the General Fund are used to pay the costs of providing preschool services directly to qualified at-risk children enrolled in the District's preschool program pursuant to C.R.S. 22-28-102.

Risk Management Fund – This fund is also a sub-fund of the General Fund. Monies 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, insurance premiums, and the payment of related administration expenses.

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

Capital Projects Funds – The District has two capital projects funds, the Building Fund (major) and the Capital Reserve Capital Projects Fund (non-major). The *Building Fund* accounts for the proceeds of bond sales and expenditures for capital outlay for land, buildings, improvements of grounds, construction of buildings, additions or remodeling of buildings or initial, additional and replacement equipment. The *Capital Reserve Capital Projects Fund* is used to account for revenue allocations from the General Fund and other revenues allocated to or earned in this fund, and the expenditures for the ongoing capital needs of the District, such as acquisition of land, building additions and improvements, and major equipment purchases.

Budget Information 21



The other "non-major" governmental funds of the District are Special Revenue Funds – These funds account for revenues derived from earmarked revenue sources, federal and state grants, charges for food service, charges for supporting educational services, and tuition. The "non-major" Special Revenue Funds consist of the Nutrition Services Fund, Governmental Designated Purpose Grants Fund, Community Education Fund, Fair Contributions Fund, and Student Activities Special Revenue Fund.

Proprietary Funds focus on the determination of the changes in net assets, financial position, and cash flows and are classified as either enterprise or internal service. The District's only internal service fund is the *Self Insurance Fund* which accounts for the financial transactions related to the District's self-funded dental and medical insurance plans.

Fiduciary Funds – Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. Trust funds are used to account for assets held by the District under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the District's own programs. The *Student Scholarship Fund* was the District's only trust fund, which was closed in FY19. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The District does not have any agency funds.

Budget Information 22



BUDGET DEVELOPMENT PROCESS

| Month | Activity |
|----------|---|
| December | The Finance Department, Human Resources and Area Assistant Superintendents collaborate to develop the formulas and ratios that will be used in the following fiscal year to allocate staffing resources to individual schools based on criteria such as enrollment count and number of student that qualify for free and reduced meals. Long-term budget projections are updated by the Budget Director. |
| | Long term badget projections are apaated by the badget birector. |
| January | The Board of Education reviews the long-term budget overview and accountability needs and sets District focus, goals, and priorities for the next fiscal year. |
| February | The Planning Department provides the District with enrollment projections and staffing plans for each of the schools are developed using the established staffing guidelines. |
| Febr | Individual schools and departments submit discretionary budget requests for the upcoming fiscal year. |
| March | Requests for additional staffing and discretionary budget needs are presented to the Superintendent's Cabinet for approval. |
| Мау | The proposed budget is presented to the Board of Education and posted to the District website. |
| | The public comment period begins, and extends through the public hearing in June. |
| June | The District conducts a public hearing on the proposed budget. |
| | The proposed budget is approved by the Board of Education. |
| Aug/Sept | Staffing adjustments are made to accommodate actual enrollment and needs of schools and information is provided to the Budget Director for inclusion in the amended budget. |
| October | Updated health insurance election information is presented to the Finance Department. |
| ber | Mill Levies are certified by the Board of Education for the following tax year. |
| Decemb | Budget amendments are prepared. |
| ary | The amended budget is reviewed by Cabinet. |
| January | The amended budget is approved by the Board of Education. |

Budget Information 23



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Executive Summary 24

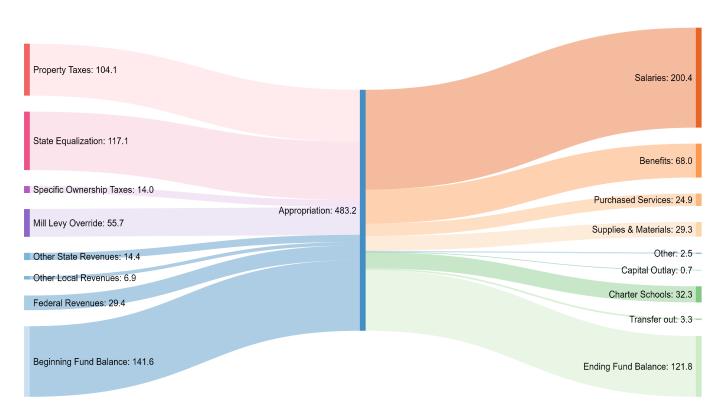


FUND 10 - GENERAL FUND

The General Fund is a governmental fund which includes the revenues and expenditures for the general operations of the District. The expenditures for the school and departmental operations are primarily budgeted and accounted for in the General Fund. The total budgeted revenues in the General Fund are \$341,610,663. The total budgeted expenditures in the General Fund are \$358,142,788. Additionally, there are budgeted transfers of \$3,343,000 out of the General Fund. Therefore, the General Fund fund balance is budgeted to decrease by \$19,875,125 in Fiscal Year 2021. Fund balance reserves of \$141,633,897 are also appropriated in the General Fund. A portion of the reserve appropriation includes \$7,301,000 for contingency reserve as required by Board policy, and \$10,951,000 for constitutionally-required TABOR reserves. The total General Fund budget appropriation for the year ending June 30, 2021 is \$483,244,560.

Fund 10 Appropriation

(\$ In Millions)





Budget Development Assumptions

1. 2021 Fiscal Year Budget This budget for the school year July 1, 2020 - June 30, 2021 (FY21) is presented based on the Colorado Public Schools Finance Act of 1994, as amended. 2. **Pupil Membership** This budget is based upon a PK-12 student headcount of 31,312. Pupil Membership is the actual number of PK-12 students attending **Funded Pupil Count** 3. SVVSD per the October Count. Funded pupil count (FPC) is based on whether those students are funded at full-time, half-time, or may be tuition-based preschool students for which the district does not receive additional funding. The FPC for this budget is 30,736.7, a decrease of 564.1 (1.84%) below FY20. 4. **Instructional Supplies and Materials** District policy requires the budget include \$225 per student for instructional supplies, books, field trips and capital outlay. The required minimum instructional supplies and materials budget is \$6,219,293. This is based on 27,641.3 FPC (FPC net of charter schools). 5. Capital Reserve/Risk Management District policy requires direct allocation of funding to the Capital Reserve Fund and Risk Management Fund in the amount of at least \$356 per student for FY21. A total of \$11,598,053 is included in FY21. This includes \$4,439,370 to the Risk Management Fund, and \$7,091,399 to the Capital Reserve Fund. The remaining \$67,284 is allocated to the Capital Reserve Fund from the CPP Fund. Based on current appropriation from the State of Colorado, the 6. State Equalization Program District is expecting \$7,814.80 as per pupil revenue (PPR) for FY21. PPR was \$8,289.16 for FY20. 7. Mill Levy Override The voters of the District passed mill levy overrides in November of 2008 and 2012, both of which provide additional funds for a variety of items as defined within the ballot questions. As required, accounting for the MLO funds is incorporated within the General Fund totals. Additional details regarding planned expenditures are included in the tables below. 8. **Charter Schools** The District's allocations to the charter schools are detailed on page 40. For FY21, a 2.0% Board-established contingency reserve is calculated 9. **Contingency Reserve** on seven operating funds and is maintained entirely within the budget of the General Fund. 10. The TABOR Reserve is funded as required per Article X of the State **TABOR Emergency Reserve** Constitution (TABOR Amendment) and is held in cash and investments in the General Fund.



Budget Development Assumptions

11. School Allocations

Schools are allocated a supplies and materials budget based on student enrollment. Staffing is allocated based on student-teacher ratios, focus programs, and individual school needs. Schools are not allowed to carry over unexpended General Fund budgets from year-to-year unless identified for a specific purpose and explicitly authorized.

12. Salaries and Benefits

Salaries expense includes an average increase of 3.35%, and funding for education advancement on the salary schedule. 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.



Property Tax Funding

Approximately 46.8% of the District's General Fund revenue comes from local property taxes (including mill levy overrides), amounting to about \$159.8 million. Property taxes also fund the repayment of the District's general obligation debt through the Debt Service Fund, amounting to \$71.9 million in FY21.

The amount of property tax owed by a taxpayer for the school district is based on the property's assessed valuation multipled by the district's mill levy of 56.542, and then divided by one thousand (one mill is equal to one dollar per \$1,000 of assessed value). The assessed value of a property is determined by multiplying its market value by the assessment rate, which is 29% for commercial properties, and 7.15% for residential properties. For example, to find the annual property tax owed for a home with a market value of \$350,000:

| Market Value | × | Assessment Rate | × | Mill Levy | / | 1,000 | = | Property Tax Owed |
|--------------|---|-----------------|---|-----------|---|-------|---|--------------------------|
| \$350,000 | × | 7.15% | × | 56.542 | / | 1,000 | = | \$ 1,414.96 |

The District's total mill levy actually comprises four different levies. The General Fund Levy (24.995 mills) is the portion of Total Program Revenue that is set by the State and detailed on page 39. The Abatement Levy (0.407 mills) provides funding for previously assessed taxes that were abated or refunded by the county and were not received by the district in a prior tax year. The Mill Levy Overrides (13.590 mills) are voter-approved levies for operating expenses related to specific purposes, listed on page 38. Finally, the Debt Service Levy (17.550 mills) provides funding to pay the principal and interest payments on voter-approved general obligation bonds used to fund capital construction projects such as new schools and improvements to existing schools.

The table below shows the history of St. Vrain's property tax mill levies for the past 10 years:

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J SUMMARY OF PROPERTY TAX LEVIES CALENDAR YEARS 2011 - 2020

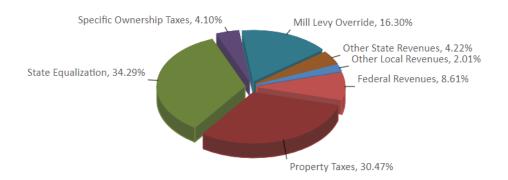
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|--------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| General Fund Levy | 24.995 | 24.995 | 24.995 | 24.995 | 24.995 | 24.995 | 24.995 | 24.995 | 24.995 | 24.995 |
| Abatement Levy | 0.159 | 0.311 | 0.294 | 0.288 | 0.502 | 0.810 | 0.259 | 0.250 | 1.424 | 0.407 |
| Mill Levy Override | 7.320 | 13.394 | 13.590 | 13.590 | 13.590 | 13.590 | 13.590 | 13.590 | 13.590 | 13.590 |
| General Operating | | | | | | | | | | |
| Subtotal | 32.474 | 38.700 | 38.879 | 38.873 | 39.087 | 39.395 | 38.844 | 38.835 | 40.009 | 38.992 |
| Debt Service Levy | 15.140 | 14.800 | 14.800 | 14.800 | 14.800 | 17.550 | 17.550 | 17.550 | 17.550 | 17.550 |
| Total | 47.614 | 53.500 | 53.679 | 53.673 | 53.887 | 56.945 | 56.394 | 56.385 | 57.559 | 56.542 |



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J SUMMARY OF GENERAL FUND REVENUES AND EXPENDITURES FISCAL YEARS ENDING 2019 - 2021

| | | Actual 6/30/19 | Amended Budget 6/30/20 | Actual 6/30/20 | | Adopted Budget 6/30/21 | Amended Budget 6/30/21 |
|---|----|-------------------|------------------------------|-------------------|-----------|------------------------------|------------------------------|
| Sources of Revenues | | | | | | | |
| Local Revenues | \$ | 156,300,306 | \$ 191,688,672 | \$ 193,374,322 | \$ | 188,010,923 | \$ 180,616,623 |
| State Revenues | | 166,477,465 | 171,147,169 | 170,887,843 | | 151,410,091 | 144,573,455 |
| Federal Revenues | _ | 3,434,756 | 3,386,125 | 5,489,945 | | 3,186,087 | 29,428,351 |
| Primary General Fund Revenues | | 326,212,527 | 366,221,966 | 369,752,110 | | 342,607,101 | 354,618,429 |
| Revenue Allocations | | | | | | | |
| Capital Reserve Fund | | (9,831,083) | (5,982,541) | (5,982,541) | | (2,611,923) | (7,091,399) |
| Risk Management Fund | | (4,113,891) | (3,739,370) | (3,739,370) | | (4,439,370) | (4,439,370) |
| Colorado Preschool Program Fund | | (1,781,264) | (2,155,184) | (2,155,184) | | (1,984,527) | (1,476,997) |
| Total Revenue Allocations | | (15,726,238) | (11,877,095) | (11,877,095) | | (9,035,820) | (13,007,766) |
| Total General Fund Revenues | Ξ | 310,486,289 | 354,344,871 | 357,875,015 | _ | 333,571,281 | 341,610,663 |
| Other Sources | | 2,743,210 | - | 11,573 | | - | - |
| Total Revenues and Other Sources | | 313,229,499 | 354,344,871 | 357,886,588 | | 333,571,281 | 341,610,663 |
| Expenditures | | 310,828,423 | 349,930,832 | 331,967,803 | | 347,973,990 | 358,142,788 |
| Transfers (in) out | | - | 596,060 | 618,753 | | - | 3,343,000 |
| Total Expenditures & Transfers | | 310,828,423 | 350,526,892 | 332,586,556 | Τ | 347,973,990 | 361,485,788 |
| Excess of Revenues and Other Sources | | | | | _ | | |
| Over Expenditures & Transfers | \$ | 2,401,076 | \$ 3,817,979 | \$ 25,300,032 | <u>\$</u> | (14,402,709) | \$ (19,875,125) |

GENERAL FUND REVENUE SOURCES FISCAL YEAR ENDING 2021



| Summary of General Fund Revenue | Amended Budget 2021 | % | |
|---|-------------------------|----------|--|
| Property Taxes | \$ 104,075,467 | 30.47 % | |
| State Equalization (net of direct allocations to other funds) | 117,145,060 | 34.29 | |
| Specific Ownership Taxes | 14,000,000 | 4.10 | |
| Mill Levy Override | 55,680,088 | 16.30 | |
| Other State Revenues | 14,420,629 | 4.22 | |
| Other Local Revenues | 6,861,068 | 2.01 | |
| Federal Revenues | 29,428,351 | 8.61 | |
| Total | \$ 341,610,663 | 100.00 % | |



GENERAL FUND

SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY ACTIVITY FISCAL YEARS ENDING 2019 - 2021

| | Actual 6/30/19 | Amended Budget 6/30/20 | Actual 6/30/20 | Adopted Budget 6/30/21 | Amended Budget 6/30/21 |
|--|-------------------|-------------------------------|--------------------------------|------------------------------|------------------------------|
| Revenues | | | | | |
| Local Revenues | | | \$ 193,374,322 | \$ 188,010,923 | \$ 180,616,623 |
| State Revenues | 166,477,465 | 171,147,169 | 170,887,843 | 151,410,091 | 144,573,455 |
| Federal Revenues | 3,434,756 | 3,386,125 | 5,489,945 | 3,186,087 | 29,428,351 |
| Revenue Allocations | | | | | |
| Capital Reserve Fund | (9,831,083) | (5,982,541) | (5,982,541) | (2,611,923) | (7,091,399) |
| Risk Management Fund | (4,113,891) | (3,739,370) | (3,739,370) | (4,439,370) | (4,439,370) |
| Colorado Preschool Program Fund | (1,781,264) | (2,155,184) | (2,155,184) | (1,984,527) | (1,476,997) |
| Total Revenues | 310,486,289 | 354,344,871 | 357,875,015 | 333,571,281 | 341,610,663 |
| Other Sources | 2,743,210 | | 11,573 | | |
| Total Revenues and Other Sources | 313,229,499 | 354,344,871 | 357,886,588 | 333,571,281 | 341,610,663 |
| Expenditures | | | | | |
| Instruction | | | | | |
| Direct Instruction | | | | | |
| Preschool | 5,681,861 | 7,594,148 | 6,246,683 | 7,491,101 | 5,880,028 |
| Elementary School | 50,860,482 | 58,576,525 | 57,229,958 | 57,295,141 | 54,040,775 |
| Middle School | 26,356,695 | 28,195,504 | 27,955,239 | 28,814,230 | 26,021,795 |
| High School | 35,651,151 | 39,338,007 | 38,372,943 | 42,771,526 | 39,092,197 |
| Other Regular Education | 24,597,299 | 29,548,475 | 20,077,351 | 28,064,423 | 27,081,284 |
| Special Programs | 23,206,108 | 24,625,714 | 25,163,064 | 25,872,745 | 25,446,813 |
| Subtotal-Direct Instruction | 166,353,596 | 187,878,560 | 175,045,238 | 190,309,166 | 177,562,892 |
| Indirect Instruction | | | | | |
| Pupil Support Services | 19,743,259 | 20,929,883 | 21,591,868 | 22,108,086 | 21,678,195 |
| Instructional Staff Support | 11,770,451 | 15,649,542 | 12,650,952 | 14,474,305 | 14,381,276 |
| School Administration | 22,503,203 | 24,247,028 | 23,732,785 | 24,622,661 | 24,497,959 |
| Subtotal-Indirect Instruction | 54,016,913 | 60,826,453 | 57,975,605 | 61,205,052 | 60,557,430 |
| Total Instruction | 220,370,509 | 248,705,013 | 233,020,843 | 251,514,218 | 238,120,322 |
| Other Expenditures | | | | | |
| General Administration | 3,084,270 | 3,724,908 | 3,209,687 | 3,457,458 | 3,296,396 |
| Fiscal Services | 3,973,971 | 4,995,843 | 3,854,779 | 5,116,866 | 4,968,574 |
| Operations/Maintenance/Custodial | 25,570,099 | 27,147,369 | 27,066,316 | 27,863,140 | 26,323,263 |
| Pupil Transportation | 10,090,079 | 10,911,285 | 9,692,333 | 11,612,912 | 10,519,063 |
| Central Services | 15,333,889 | 17,350,612 | 16,068,158 | 17,475,373 | 18,049,387 |
| Other Uses | 4,944,213 | 6,398,553 | 8,259,709 | 1,302,439 | 24,184,487 |
| Charter Schools | 27,461,393 | 30,697,249 | 30,795,978 | 29,631,584 | 32,257,296 |
| Total Other Expenditures | 90,457,914 | 101,225,819 | 98,946,960 | 96,459,772 | 120,022,466 |
| Total Expenditures | 310,828,423 | 349,930,832 | 331,967,803 | 347,973,990 | 358,142,788 |
| Revenues Less Expenditures | 2,401,076 | 4,414,039 | 25,918,785 | (14,402,709) | (16,532,125) |
| Transfers in (out) Net Change in Fund Balance | 2,401,076 | (596,060) 3,817,979 | (618,753) 25,300,032 | (14,402,709) | (3,343,000) (19,875,125) |
| Net change in raina balance | 2,401,070 | 3,617,373 | 23,300,032 | (14,402,703) | (13,073,123) |
| Fund Balance, Beginning | 113,932,789 | 116,333,865 | 116,333,865 | 131,762,017 | 141,633,897 |
| Fund Balance, Ending | 116,333,865 | 120,151,844 | 141,633,897 | 117,359,308 | 121,758,772 |
| Nonspendable - deposits, prepaids | 1,680,314 | 1,700,000 | 1,552,573 | 1,700,000 | 1,552,573 |
| Restricted for TABOR | 10,482,766 | 10,918,000 | 11,166,827 | 10,796,000 | 10,951,000 |
| Restricted for Federal Contract | 3,127,149 | 3,500,000 | 3,123,057 | 2,381,716 | 3,123,057 |
| Committed for Contingencies | 6,988,511 | 7,279,000 | 7,444,552 | 7,197,000 | 7,301,000 |
| Committed for BOE Allocations | 11,713,574 | 11,700,000 | 7,960,293 | 14,000,000 | 7,960,293 |
| Assigned for Subsequent Year Expenditures | 15,433,572 | 10,000,000 | 19,534,701 | 11,447,451 | 19,534,701 |
| Assigned for Mill Levy Override | 43,730,072 | 50,538,000 | 48,541,880 | 50,083,518 | 51,980,128 |
| Unassigned Fund Balance | \$ 23,177,907 | \$ 24,516,844 | \$ 42,310,014 | \$ 19,753,623 | \$ 19,356,020 |



GENERAL FUND

SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FISCAL YEARS ENDING 2019 - 2021

| | _ | Actual 6/30/19 | Amended Budget 6/30/20 | Actual 6/30/20 | Adopted Budget 6/30/21 | Amended Budget 6/30/21 |
|---|----|-----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Revenues | | | | | | |
| Local Revenues | \$ | 92.1E4.906 ¢ | 111.062.650 ¢ | 110 101 142 6 | 100 471 251 . | 104 075 467 |
| Property Taxes Specific Ownership Taxes | Ş | 83,154,806 \$ 11,830,477 | 111,063,650 \$ 12,000,000 | 110,181,143 \$ 14,981,378 | 109,471,351 \$ 12,158,905 | 104,075,467 14,000,000 |
| Mill Levy Override | | 44,545,572 | 56,755,906 | 56,829,800 | 56,755,906 | 55,680,088 |
| Investment Income | | 2,537,414 | 2,900,000 | 1,809,012 | 1,450,000 | 191,999 |
| Charges for Services | | 6,776,213 | 4,637,935 | 3,499,598 | 4,324,580 | 2,296,070 |
| Other Local Sources | | 7,455,824 | 4,331,181 | 6,073,391 | 3,850,181 | 4,372,999 |
| Total Local Revenues | | 156,300,306 | 191,688,672 | 193,374,322 | 188,010,923 | 180,616,623 |
| State Revenues | | | | | | |
| State Equalization | | 147,896,140 | 149,774,216 | 149,676,569 | 133,106,356 | 130,152,826 |
| Special Education | | 6,544,865 | 7,832,142 | 7,972,578 | 7,832,142 | 7,961,293 |
| Vocational Education | | 1,303,750 | 875,028 | 875,027 | 875,028 | 885,000 |
| Transportation | | 2,135,790 | 2,020,380 | 2,160,617 | 2,020,380 | 2,062,956 |
| Gifted and Talented | | 304,458 | 308,571 | 308,571 | 308,571 | 314,317 |
| English Language Proficiency Act | | 1,650,202 | 1,655,609 | 1,655,609 | 1,655,609 | 1,662,775 |
| BEST Grant | | 907,513 | 2,006,103 | 1,722,592 | - | 3,200 |
| State On-Behalf Payment to PERA | | 4,579,695 | 4,700,000 | 4,635,183 | 4,700,000 | - |
| Other State Revenues | | 1,155,052 | 1,975,120 | 1,881,097 | 912,005 | 1,531,088 |
| Total State Revenues | _ | 166,477,465 | 171,147,169 | 170,887,843 | 151,410,091 | 144,573,455 |
| Federal Revenues | | 2 004 404 | 4 0 4 2 5 2 0 | 2 205 074 | 4 750 000 | 2 454 002 |
| Other Federal Revenues | | 2,001,184 | 1,943,538 | 2,385,074 | 1,750,000 | 2,151,082 |
| Build America Bond Rebates | | 1,428,019 5,553 | 1,432,587 | 1,435,058 | 1,432,587 | 1,437,528 3,500 |
| Migrant Grant Pass Through BOCES Federal COVID Relief | | 5,555 | 10,000 | 5,735 1,664,078 | 3,500 | 25,836,241 |
| Total Federal Revenues | _ | 3,434,756 | 3,386,125 | 5,489,945 | 3,186,087 | 29,428,351 |
| | | 3,434,730 | 3,360,123 | 3,403,343 | 3,100,007 | 23,420,331 |
| Revenue Allocations Capital Reserve Fund | | (9,831,083) | (5,982,541) | (5,982,541) | (2,611,923) | (7,091,399) |
| Risk Management Fund | | (4,113,891) | (3,739,370) | (3,739,370) | (4,439,370) | (4,439,370) |
| Colorado Preschool Program Fund | | (1,781,264) | (2,155,184) | (2,155,184) | (1,984,527) | (1,476,997) |
| Total Revenue Allocations | | (15,726,238) | (11,877,095) | (11,877,095) | (9,035,820) | (13,007,766) |
| Total Revenues | _ | 310,486,289 | 354,344,871 | 357,875,015 | 333,571,281 | 341,610,663 |
| Other Sources | | 310,400,203 | 334,344,071 | 337,073,013 | 333,371,201 | 341,010,003 |
| Other Sources | | 2,743,210 | _ | 11,573 | _ | _ |
| Total Revenues and Other Sources | | 313,229,499 | 354,344,871 | 357,886,588 | 333,571,281 | 341,610,663 |
| | | - | | | | |
| Expenditures | | | | | | |
| Salaries | | 175,050,972 | 196,557,091 | 188,032,703 | 200,501,529 | 200,360,498 |
| Benefits Purchased Services | | 63,144,810 | 70,967,155 | 68,299,422 | 74,978,291 | 68,012,878 |
| Supplies and Materials | | 16,559,155 18,438,810 | 15,905,256 26.548.974 | 16,090,009 20,418,404 | 14,994,226 24,833,473 | 24,921,593 29,342,836 |
| | | 5,052,368 | | | | |
| Capital Outlay Other | | 5,120,915 | 3,464,932 5,790,175 | 3,399,671 4,931,616 | 490,598 2,544,289 | 703,398 2,544,289 |
| Charter Schools | | 27,461,393 | 30,697,249 | 30,795,978 | 29,631,584 | 32,257,296 |
| Total Expenditures | | 310,828,423 | 349,930,832 | 331,967,803 | 347,973,990 | 358,142,788 |
| Revenues Less Expenditures | _ | 2,401,076 | 4,414,039 | 25,918,785 | (14,402,709) | (16,532,125) |
| Transfers in (out) | | 2,401,070 | (596,060) | (618,753) | (14,402,703) | (3,343,000) |
| Net Change in Fund Balance | | 2,401,076 | 3,817,979 | 25,300,032 | (14,402,709) | (19,875,125) |
| | | | | | | |
| Fund Balance, Beginning | _ | 113,932,789 | 116,333,865 | 116,333,865 | 131,762,017 | 141,633,897 |
| Fund Balance, Ending | | 116,333,865 | 120,151,844 | 141,633,897 | 117,359,308 | 121,758,772 |
| Nonspendable - deposits, prepaids | | 1,680,314 | 1,700,000 | 1,552,573 | 1,700,000 | 1,552,573 |
| Restricted for TABOR | | 10,482,766 | 10,918,000 | 11,166,827 | 10,796,000 | 10,951,000 |
| Restricted for Federal Contract | | 3,127,149 | 3,500,000 | 3,123,057 | 2,381,716 | 3,123,057 |
| Committed for Contingencies | | 6,988,511 | 7,279,000 | 7,444,552 | 7,197,000 | 7,301,000 |
| Committed for BOE Allocations | | 11,713,574 | 11,700,000 | 7,960,293 | 14,000,000 | 7,960,293 |
| Assigned for Subsequent Year Expenditures Assigned for Mill Levy Override | | 15,433,572 | 10,000,000 | 19,534,701 | 11,447,451 | 19,534,701 |
| Unassigned for Mill Levy Override Unassigned | | 43,730,072 23,177,907 | 50,538,000 24,516,844 | 48,541,880 42,310,014 | 50,083,518 19,753,623 | 51,980,128 19,356,020 |
| • | | 23,177,307 | 24,310,044 | 42,310,014 | 19,733,023 | 13,330,020 |



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J SCHEDULE OF GENERAL FUND REVENUES FROM LOCAL, STATE, AND FEDERAL SOURCES FISCAL YEARS ENDING 2019 - 2021

| | Actual 6/30/19 | Amended Budget 6/30/20 | Actual 6/30/20 | Adopted Budget 6/30/21 | Amended Budget 6/30/21 |
|--|-------------------|------------------------------|------------------------|------------------------------|------------------------------|
| Local Revenues | | | | | |
| Taxes | | | | | |
| Property Taxes | \$ 83,154,806 \$ | 111,063,650 \$ | 110,181,143 \$ | 109,471,351 \$ | 104,075,467 |
| Specific Ownership Taxes | 11,830,477 | 12,000,000 | 14,981,378 | 12,158,905 | 14,000,000 |
| Mill Levy Override | 44,545,572 | 56,755,906 | 56,829,800 | 56,755,906 | 55,680,088 |
| Total Taxes | 139,530,855 | 179,819,556 | 181,992,321 | 178,386,162 | 173,755,555 |
| Other Local | | | | | |
| Investment Income | 2,537,414 | 2,900,000 | 1,809,012 | 1,450,000 | 191,999 |
| Charges for Services | 6,776,213 | 4,637,935 | 3,499,598 | 4,324,580 | 2,296,070 |
| Rental of Facilites | 212,083 | 225,000 | 198,928 | 193,000 | 150,000 |
| Indirect Cost Revenues | 979,436 | 975,000 | 827,970 | 800,000 | 745,726 |
| Services to Charter Schools | 1,147,265 | 1,000,000 | 950,593 | 1,000,000 | 1,000,000 |
| Other Local Revenues | 5,117,040 | 2,131,181 | 4,095,900 | 1,857,181 | 2,477,273 |
| Total Other Local | 16,769,451 | 11,869,116 | 11,382,001 | 9,624,761 | 6,861,068 |
| Total Local Revenues | 156,300,306 | 191,688,672 | 193,374,322 | 188,010,923 | 180,616,623 |
| Percent Change | | 22.64 % | 23.72 % | 2.49 % | (6.60)% |
| • | | | | | (|
| State Revenues | 4.47.006.4.40 | 440 774 246 | 110 676 560 | 422 406 256 | 420 452 026 |
| State Equalization | 147,896,140 | 149,774,216 | 149,676,569 | 133,106,356 | 130,152,826 |
| Special Education | 6,544,865 | 7,832,142 | 7,972,578 | 7,832,142 | 7,961,293 |
| Vocational Education | 1,303,750 | 875,028 | 875,027 | 875,028 | 885,000 |
| Transportation | 2,135,790 | 2,020,380 | 2,160,617 | 2,020,380 | 2,062,956 |
| Gifted and Talented | 304,458 | 308,571 | 308,571 | 308,571 | 314,317 |
| English Language Proficiency Act | 1,650,202 | 1,655,609 | 1,655,609 | 1,655,609 | 1,662,775 |
| BEST Grant | 907,513 | 2,006,103 | 1,722,592 | - | 3,200 |
| State On-Behalf Payment to PERA | 4,579,695 | 4,700,000 | 4,635,183 | 4,700,000 | - |
| Other State Revenues | 1,155,052 | 1,975,120 | 1,881,097 | 912,005 | 1,531,088 |
| Total State Revenues | 166,477,465 | 171,147,169 | 170,887,843 | 151,410,091 | 144,573,455 |
| Percent change | | 2.81 % | 2.65 % | (11.58)% | (15.40)% |
| Federal Revenues | | | | | |
| Other Federal Revenues | 2,001,184 | 1,943,538 | 2,385,074 | 1,750,000 | 2,151,082 |
| Build America Bond Rebates | 1,428,019 | 1,432,587 | 1,435,058 | 1,432,587 | 1,437,528 |
| Migrant Grant Pass Through BOCES | 5,553 | 10,000 | 5,735 | 3,500 | 3,500 |
| Federal COVID Relief | | | 1,664,078 | - | 25,836,241 |
| Total Federal Revenues | 3,434,756 | 3,386,125 | 5,489,945 | 3,186,087 | 29,428,351 |
| Percent Change | 226 242 527 | (1.42)% | 59.84 % | (14.46)% | 436.04 % |
| Total Revenues Before Allocations Percent Change | 326,212,527 | 366,221,966 12.26 % | 369,752,110 13.35 % | 342,607,101 (4.41)% | 354,618,429 (4.09)% |
| rescent change | | 12.20 % | 15.55 % | (4.41)% | (4.09)% |
| Revenue Allocations | | | | | |
| Capital Reserve Fund | (9,831,083) | (5,982,541) | (5,982,541) | (2,611,923) | (7,091,399) |
| Risk Management Fund | (4,113,891) | (3,739,370) | (3,739,370) | (4,439,370) | (4,439,370) |
| Colorado Preschool Program Fund | (1,781,264) | (2,155,184) | (2,155,184) | (1,984,527) | (1,476,997) |
| Total Revenue Allocations | (15,726,238) | (11,877,095) | (11,877,095) | (9,035,820) | (13,007,766) |
| Total General Fund Revenues | 310,486,289 | 354,344,871 | 357,875,015 | 333,571,281 | 341,610,663 |
| Percent Change | | 14.13 % | 15.26 % | (3.74)% | (4.54)% |
| Other Sources | 2,743,210 | | 11,573 | <u> </u> | <u>-</u> |
| Total General Fund Revenues and Other Sources | \$ 313,229,499 \$ | 354,344,871 \$ | 357,886,588 \$ | 333,571,281 \$ | 341,610,663 |
| Percent Change | | 13.13 % | 14.26 % | (3.74)% | (4.55)% |

^{*}Amended and Actual percentages are in comparison to Prior Year Actuals.

Adopted percentages are in comparison to Prior Year Projected Actuals.



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GENERAL FUND AMENDED BUDGET EXPENDITURES BY ACTIVITY AND OBJECT FISCAL YEAR ENDING JUNE 30, 2021

| ltem | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Other Expenses | Charter Schools | Capital Outlay | Total |
|---|----------------------|----------------------|-----------------------|-------------------------|-------------------|--------------------|----------------|----------------------|
| Direct instruction | | | | | | | | |
| Regular Instruction | | | | | | | | |
| Preschool | \$ 3,641,954 | | \$ - | \$ 591,348 | | \$ - | \$ 264,000 | |
| Elementary School | 39,327,094 | 14,068,966 | - | 430,091 | 8,500 | - | 206,124 | 54,040,775 |
| Middle School | 19,063,092 | 6,734,136 | - 240 422 | 224,567 | | - | - | 26,021,795 |
| High School | 26,445,734 | 9,421,346 | 318,133 | 2,897,784 | 9,200 | - | - | 39,092,197 |
| Gifted And Talented | 327,313 | 99,039 | 493 | 4,000 | 2,000 | - | - | 432,845 |
| Integrated Education | 8,516,062 | 2,249,484 | 1,214,600 | 4,460,517 | 209,650 | | 96,414 | 16,746,727 |
| General Instructional Media | 1,764,951 | 754,805 | - | 151,396 | - | - | - | 2,671,152 |
| Activities and Athletics | 2,963,695 | 656,965 | 245,000 | 33,704 | 5,856 | - | - | 3,905,220 |
| Other Regular Instruction | 2,664,373 | 321,593 | | 339,374 | · | | - | 3,325,340 |
| Total Regular Instruction | 109,538,720 | 35,689,060 | 1,778,226 | 9,132,781 | 235,206 | | 566,538 | 152,116,079 |
| Special Education | | | | | | | | |
| General | 14,004,297 | 5,405,134 | 2,299,975 | 104,071 | 10,000 | - | - | 21,823,477 |
| Hearing and Vision | 244,250 | 85,823 | - | - | - | - | - | 330,073 |
| Speech Language | 2,451,417 | 841,846 | - | - | - | - | - | 3,293,263 |
| Total Special Education | 16,699,964 | 6,332,803 | 2,299,975 | 104,071 | 10,000 | - | | 25,446,813 |
| Total Direct instruction | 121,414,232 | 42,021,863 | 4,078,201 | 9,236,852 | 245,206 | | 566,538 | 177,562,892 |
| Indirect Instruction Pupil Support Services | | | | | | | | |
| Student Support Services | 921,842 | 270,681 | - | 25,722 | 11,000 | - | - | 1,229,245 |
| Attendance and Social Work Services | 3,111,159 | 1,169,482 | 600,365 | 28,744 | 17,400 | - | - | 4,927,150 |
| Guidance Services | 6,155,175 | 2,052,515 | 15,000 | 31,742 | 25,000 | - | - | 8,279,432 |
| Health Services | 3,166,726 | 1,212,130 | 200,360 | 12,700 | 2,000 | - | - | 4,593,916 |
| Psychological Services | 1,699,164 | 562,301 | - | - | - | - | - | 2,261,465 |
| Audiology Services | 184,675 | 55,932 | - | - | - | - | - | 240,607 |
| Other Services | 51,123 | 30,157 | | 65,100 | | | | 146,380 |
| Total Pupil Support Services | 15,289,864 | 5,353,198 | 815,725 | 164,008 | 55,400 | | | 21,678,195 |
| Instructional Staff Support | | | | | | | | |
| Curriculum Development | 4,526,776 | 1,341,821 | 1,341,170 | 771,221 | 36,583 | - | - | 8,017,571 |
| Instructional Staff Training | 491,342 | 103,883 | 414,398 | 70,148 | 6,400 | - | - | 1,086,171 |
| Other Instructional Staff Services | 2,817,628 | 857,327 | 95,210 | 118,615 | 305,921 | - | - | 4,194,701 |
| Educational Media | 664,872 | 228,072 | 7,000 | 180,089 | 2,800 | | | 1,082,833 |
| Total Instructional Staff Support | 8,500,618 | 2,531,103 | 1,857,778 | 1,140,073 | 351,704 | | | 14,381,276 |
| School Administration | | | | | | | | |
| Office of the Principal | 17,360,596 | 5,907,622 | 145,550 | 1,053,001 | 31,190 | - | | 24,497,959 |
| Total Indirect Instruction | 41,151,078 | 13,791,923 | 2,819,053 | 2,357,082 | 438,294 | | | 60,557,430 |
| General Administration | | | | | | | | |
| Board of Education & Executive Administration | 1,244,420 | 367,894 | 1,294,023 | 316,899 | 73,160 | - | - | 3,296,396 |
| Total General Administration | 1,244,420 | 367,894 | 1,294,023 | 316,899 | 73,160 | - | - | 3,296,396 |
| Fiscal Services | | | | | | | | |
| Fiscal Services | 1,698,955 | 525,269 | 652,800 | 35,600 | 516.000 | _ | _ | 3,428,624 |
| Printing/Purchasing/Warehouse | 922,799 | 336,767 | 219,000 | 42,710 | 11,490 | - | 7,184 | 1,539,950 |
| Total Fiscal Services | 2,621,754 | 862,036 | 871,800 | 78,310 | 527,490 | - | 7,184 | 4,968,574 |
| | | | | | | | | |
| Operations and Maintenance | 240 772 | C4 F02 | 124.000 | 40.000 | 47.000 | | | 404.400 |
| Administration | 210,772 | 61,508 | 124,900 | 40,000 | 47,000 | - | - | 484,180 |
| Utilities | 10 202 422 | 2 046 020 | 3,044,759 | 3,661,998 | - | - | - | 6,706,757 |
| Care and Upkeep of Buildings | 10,203,423 | 3,846,020 | 834,272 | 1,147,000 | 27,800 | | 98,000 | 16,156,515 |
| Care and Upkeep of Grounds Other Operations and Maintenance | 1,254,776 165,000 | 437,607 38,055 | 188,000 | 295,800 | 1,000 7,000 | - | 25,000 | 2,202,183 490,273 |
| Security Services | 6,212 | 1,334 | 72,277 150,000 | 207,941 125,809 | 7,000 | - | - | 283,355 |
| Total Operations and Maintenance | 11,840,183 | 4,384,524 | | 5,478,548 | 82,800 | | 123,000 | 26,323,263 |
| rotal Operations and Maintenance | 11,040,183 | 4,384,324 | 4,414,208 | 3,478,348 | 82,800 | | 123,000 | 20,323,203 |

(Continued on next page)

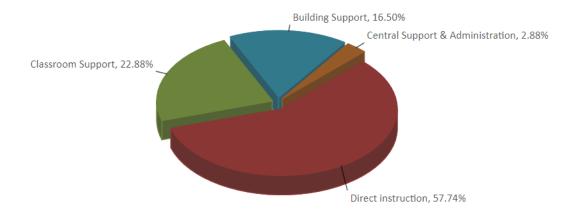


GENERAL FUND AMENDED BUDGET EXPENDITURES BY ACTIVITY AND OBJECT FISCAL YEAR ENDING JUNE 30, 2021 (CONTINUED FROM PREVIOUS PAGE)

| ltem | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Other Expenses | Charter Schools | Capital Outlay | Total |
|-------------------------------------|----------------|----------------------|-----------------------|-------------------------|-------------------|--------------------|----------------|----------------|
| Transportation | Suidifes | Deficito | Screecs | Materials | Expenses | 36110013 | capital outlay | Total |
| Administration | 326,954 | 106,415 | 1,000 | 130,000 | 3,000 | _ | _ | 567,369 |
| Vehicle Operations | 4,355,647 | 1,732,294 | 420,630 | 700,000 | - | - | - | 7,208,571 |
| Vehicle Services and Maintenance | 1,122,173 | 398,342 | 47,000 | 350,000 | - | - | - | 1,917,515 |
| Other Transportation Expenses | 577,018 | 209,490 | 29,000 | 10,100 | - | - | - | 825,608 |
| Total Transportation | 6,381,792 | 2,446,541 | 497,630 | 1,190,100 | 3,000 | | | 10,519,063 |
| Central Services | | | | | | | | |
| Assessment and Evaluation | 576,537 | 180,536 | 91,724 | 68,100 | 5,800 | - | - | 922,697 |
| Unemployment Insurance | - | - | 1,065,000 | - | - | - | - | 1,065,000 |
| Planning Services | 265,308 | 82,798 | 11,558 | 4,500 | 1,500 | - | - | 365,664 |
| Communication Services | 677,631 | 198,183 | 146,170 | 51,500 | 11,100 | - | - | 1,084,584 |
| Human Resources | 1,657,942 | 526,512 | 322,500 | 146,500 | 12,000 | - | - | 2,665,454 |
| Technology Services | 4,228,374 | 1,385,889 | 465,500 | 5,437,172 | 500 | - | - | 11,517,435 |
| Other Support Services | 200,000 | 173,553 | 55,000 | | - | | | 428,553 |
| Total Central Services | 7,605,792 | 2,547,471 | 2,157,452 | 5,707,772 | 30,900 | - | | 18,049,387 |
| Total Support Services | 70,845,019 | 24,400,389 | 12,054,166 | 15,128,711 | 1,155,644 | - | 130,184 | 123,714,113 |
| Other | | | | | | | | |
| Community Services | 14,000 | - | 140,000 | 5,000 | 53,000 | - | - | 212,000 |
| Other Uses | - | - | - | - | 232,665 | - | - | 232,665 |
| Debt Service | - | - | - | - | 857,774 | - | - | 857,774 |
| Disaster Relief | 8,087,247 | 1,590,626 | 8,649,226 | 4,972,273 | - | | 6,676 | 23,306,048 |
| Total Other | 8,101,247 | 1,590,626 | 8,789,226 | 4,977,273 | 1,143,439 | - | 6,676 | 24,608,487 |
| Charter Schools | | | | | | | | |
| Aspen Ridge Academy | - | - | - | - | - | 4,995,977 | - | 4,995,977 |
| Carbon Valley Academy | - | - | - | - | - | 1,989,072 | - | 1,989,072 |
| Flagstaff Academy, Inc. | - | - | - | - | - | 8,234,802 | - | 8,234,802 |
| Imagine Charter School at Firestone | - | - | - | - | - | 6,310,600 | - | 6,310,600 |
| St. Vrain Community Montessori | - | - | - | - | - | 2,345,137 | - | 2,345,137 |
| Twin Peak Charter Academy | | | | | - | 8,381,708 | | 8,381,708 |
| Total Charter Schools | <u> </u> | - | <u> </u> | - | - | 32,257,296 | <u> </u> | 32,257,296 |
| Total General Fund Expenditures | \$ 200,360,498 | \$ 68,012,878 | \$ 24,921,593 | \$ 29,342,836 | \$ 2,544,289 | \$ 32,257,296 | \$ 703,398 | \$ 358,142,788 |



GENERAL FUND AMENDED BUDGET EXPENDITURE ANALYSIS BY ACTIVITY FISCAL YEAR ENDING JUNE 30, 2021

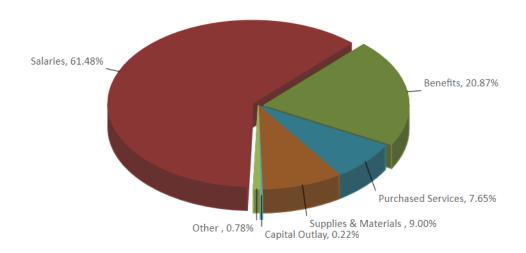


Total Instructional Service 80.62%

| Summary of General Fund Expenses by Activity | Amended Budget June 30, 2021 | % |
|--|------------------------------------|----------|
| Direct Instruction | June 30, 2021 | 70 |
| (Inc Guidance, Edu Media & Std Support) | \$ 188,154,402 | 57.74 % |
| Classroom Support | 74,574,407 | 22.88 |
| Building Support | | |
| Transportation | 10,519,063 | |
| Operations/Maintenance/Custodial | 26,323,263 | |
| Printing/Purchasing/Warehouse | 1,539,950 | |
| Communication Services | 1,084,584 | |
| Technology Services | 11,517,435 | |
| Assessment/Planning/Risk Management | 2,781,914 | |
| Total Building Support | 53,766,209 | 16.50 |
| Central Support & Administration | | |
| Human Resources | 2,665,454 | |
| Finance/Payroll/Budgeting | 3,428,624 | |
| Superintendent's Office/General Administration | 3,296,396 | |
| Total Central Support and Administration | 9,390,474 | 2.88 |
| Sub-Total | 325,885,492 | 100.00 % |
| Charter Schools | 32,257,296 | |
| Total | \$ 358,142,788 | |



GENERAL FUND AMENDED BUDGET EXPENDITURE ANALYSIS BY OBJECT FISCAL YEAR ENDING JUNE 30, 2021



Total Salaries and Benefits 82.35%

| Summary of General Fund Expenses by | An | nended Budget | |
|-------------------------------------|----|---------------|----------|
| Object | | une 30, 2021 | % |
| Salaries | \$ | 200,360,498 | 61.48 % |
| Benefits | | 68,012,878 | 20.87 |
| Purchased Services | | 24,921,593 | 7.65 |
| Supplies & Materials | | 29,342,836 | 9.00 |
| Other | | 2,544,289 | 0.78 |
| Capital Outlay | | 703,398 | 0.22 |
| Sub-Total | | 325,885,492 | 100.00 % |
| Charter Schools | | 32,257,296 | _ |
| Total | \$ | 358,142,788 | |



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

GENERAL FUND

INSTRUCTIONAL MATERIALS AND SUPPLIES FISCAL YEARS ENDING 2019 - 2021

| | | | Amended | | | | Adopted | | Amended |
|---|-----------------|----|------------|----|------------|----|------------|----|------------|
| | Actual | | Budget | | Actual | | Budget | | Budget |
| Description | 6/30/19 | | 6/30/20 | | 6/30/20 | | 6/30/21 | _ | 6/30/21 |
| Program Codes 0010 - 2099 | | | | | | | | | |
| Repairs and Maintenance | \$ 133,523 | \$ | 200,500 | \$ | 162,155 | \$ | 168,500 | \$ | 168,500 |
| Rentals | 9,125 | | - | | 2,470 | | - | | - |
| Printing, Binding and Duplicating | 9,176 | | 4,300 | | 28,637 | | 2,300 | | 2,300 |
| Travel, Registration and Enterance | 149,255 | | 42,633 | | 76,811 | | 47,126 | | 47,126 |
| Supplies | 3,073,316 | | 6,492,768 | | 4,616,673 | | 6,477,661 | | 10,043,342 |
| Books and Periodicals | 2,663,897 | | 4,005,954 | | 1,786,035 | | 2,769,366 | | 2,769,366 |
| Equipment | 2,769,986 | | 1,611,932 | | 4,646,479 | | 1,095,357 | | 566,538 |
| Internal Transportation Charges | 203,698 | | 214,356 | | 71,292 | | 228,006 | | 228,006 |
| Other Internal Charges | 21,461 | | 12,500 | | 6,223 | | 15,000 | | 15,000 |
| Total Expenditures | \$ 9,033,437 | \$ | 12,584,943 | \$ | 11,396,775 | \$ | 10,803,316 | \$ | 13,840,178 |
| Required Allocation | | | | | | | | | |
| Funded Pupil Count (Excluding Charters) | 27,299.1 | | 28,265.9 | | 28,265.9 | | 28,244.2 | | 27,641.3 |
| Rate per Student | \$ 228 | \$ | 239 | \$ | 239 | \$ | 226 | \$ | 225 |
| Current Year Allocation | 6,224,195 | | 6,755,550 | | 6,755,550 | | 6,383,189 | | 6,219,293 |
| Carryover from Prior Year | - | | - | | - | | - | | - |
| Total Required Allocation | \$ 6,224,195 | \$ | 6,755,550 | \$ | 6,755,550 | \$ | 6,383,189 | \$ | 6,219,293 |
| Carryover to Subsequent Year | - | | - | \$ | - | | - | \$ | - |
| | | _ | | _ | | _ | | _ | |



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J 2008 AND 2012 MILL LEVY OVERRIDE SUMMARY* FISCAL YEARS ENDING 2019 - 2021

| Description | Actual 6/30/19 | Amended Budget 6/30/20 | Actual 6/30/20 | Adopted Budget 6/30/21 | Amended Budget 6/30/21 |
|--|-------------------|------------------------------|-------------------|------------------------------|------------------------------|
| Mill Levy Override Revenues | \$ 46,750,291 | \$ 56,755,906 | \$ 56,829,800 | \$ 56,755,906 | \$ 55,680,088 |
| Mill Levy Override Expenditures | | | , | | |
| Advanced Placement Programs | 200,000 | 216,064 | 216,064 | 143,000 | 143,000 |
| Focus School Allocations | 2,000,981 | 2,068,041 | 2,343,141 | 2,400,301 | 2,400,301 |
| Operations and Maintenance | 1,874,578 | 3,026,000 | 3,043,500 | 3,096,000 | 3,096,000 |
| Preschool Programs | 1,007,579 | 1,800,000 | 1,486,707 | 1,155,050 | 1,155,050 |
| Reduce Class Sizes | 8,416,180 | 9,146,180 | 9,185,000 | 9,350,000 | 9,350,000 |
| Safety and Security | 2,200,000 | 2,200,000 | 2,200,000 | 2,220,000 | 2,220,000 |
| STEM Programming | 2,300,000 | 2,300,000 | 2,367,500 | 2,522,604 | 2,522,604 |
| Teacher/Staff Compensation | 15,350,000 | 12,620,000 | 14,620,000 | 14,330,000 | 14,672,000 |
| Technology | 9,712,873 | 11,285,000 | 11,328,225 | 11,379,750 | 11,379,750 |
| Charter School Allocations | 4,354,691 | 5,286,693 | 5,227,855 | 5,303,135 | 5,303,135 |
| Total Mill Levy Override Expenditures | 47,416,882 | 49,947,978 | 52,017,992 | 51,899,840 | 52,241,840 |
| Change in MLO Fund Balance Assignment | (666,591) | 6,807,928 | 4,811,808 | 4,856,066 | 3,438,248 |
| Beginning MLO Fund Balance Assignment | 44,396,663 | 43,730,072 | 43,730,072 | 45,227,452 | 48,541,880 |
| Ending MLO Fund Balance Assignment | \$ 43,730,072 | \$ 50,538,000 | \$ 48,541,880 | \$ 50,083,518 | \$ 51,980,128 |

^{*}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.



Total Program Funding

Total Program Funding is the primary funding source for the District's General Fund. The Colorado Department of Education uses a formula to determine how much Total Program Funding is provided to each Colorado school district based on a number of factors. Total Program can be expressed in total dollars, or in terms of Per-Pupil Revenue (PPR) multiplied by the District's Funded Pupil Count (FPC).

Total Program is funded by three sources: Local Property Tax, Specific Ownership Tax (i.e. vehicle registrations), and the remainder is provided to St. Vrain Valley Schools by the State of Colorado through what is called "State Equalization."

Below is a historical breakdown of Total Program Funding for St. Vrain Valley Schools.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J

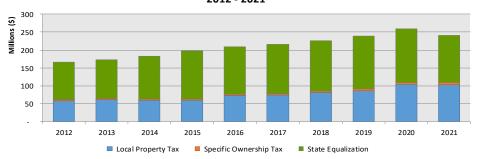
FISCAL YEARS ENDING 2012 - 2021

GENERAL FUND SUMMARY OF TOTAL PROGRAM FUNDING PER CDE*

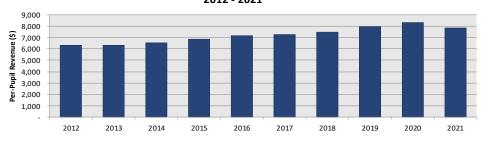
Local Property Tax Specific Ownership Tax State Equalization Total Program Funding Funded Pupil Count Per-Pupil Revenue

| _ | 2012 | | 2013 | _ | 2014 | | 2015 | | 2016 | _ | 2017 | _ | 2018 | _ | 2019 | _ | 2020 | _ | 2021 |
|---|-------------|----|-------------|----|-------------|----|-------------|----|-------------|----|-------------|----|-------------|----|-------------|----|-------------|----|-------------|
| Ş | 58,451,393 | \$ | 60,902,524 | \$ | 60,496,735 | \$ | 59,712,081 | \$ | 72,693,957 | \$ | 74,653,111 | \$ | 80,732,969 | \$ | 85,984,071 | \$ | 104,386,600 | \$ | 102,407,932 |
| | 3,125,544 | | 3,127,653 | | 3,354,034 | | 3,882,507 | | 3,887,950 | | 3,756,272 | | 4,488,357 | | 5,189,596 | | 5,296,836 | | 6,876,301 |
| _ | 103,816,214 | _ | 108,361,241 | | 119,163,453 | | 133,605,666 | _ | 133,240,934 | | 138,009,845 | _ | 139,771,356 | _ | 147,820,482 | _ | 149,773,717 | _ | 130,916,930 |
| | 165,393,151 | Ξ | 172,391,418 | Ξ | 183,014,222 | Ξ | 197,200,254 | Ξ | 209,822,841 | Ξ | 216,419,228 | Ξ | 224,992,682 | Ξ | 238,994,149 | Ξ | 259,457,153 | Ξ | 240,201,163 |
| | 26,120.2 | Ξ | 27,207.8 | Ξ | 28,011.8 | Ξ | 28,740.5 | Ξ | 29,373.5 | Ξ | 29,821.6 | Ξ | 30,032.3 | Ξ | 30,188.5 | Ξ | 31,300.8 | Ξ | 30,736.7 |
| 5 | 6,332.00 | \$ | 6,336.10 | \$ | 6,533.47 | \$ | 6,861.41 | \$ | 7,143.27 | \$ | 7,257.13 | \$ | 7,491.69 | \$ | 7,916.73 | \$ | 8,289.16 | \$ | 7,814.80 |

St. Vrain Valley Schools Total Program Funding 2012 - 2021



St. Vrain Valley Schools Total Program Per-Pupil Revenue 2012 - 2021



^{*} Total Program Funding is calculated per the Colorado Department of Education (CDE). Actual amounts budgeted and received by the district vary due to actual vs. expected tax collections, CDE rescissions from the State Equalization payment, and rounding.



Charter School Allocations

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 (FPC) of the charter schools. The per pupil revenue for FY21 is \$7,814.80. The District also shares Mill Levy Override revenues with each of the six charter schools in proportion to their respective funded pupil counts. The student FPC for the charter schools for FY21 is 3,095.4, an increase of 60.4 compared to FY20, resulting in a total budgeted charter school allocation of \$32,257,296 as follows:

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GENERAL FUND AMENDED BUDGET SUMMARY OF CHARTER SCHOOL ALLOCATIONS FISCAL YEAR ENDING JUNE 30, 2021

| Charter Schools Allocation | Aspen Ridge Preparatory School | Carbon Valley Academy | Flagstaff Academy | Imagine Charter School | St. Vrain Community Montessori School | Twin Peaks Charter Academy | Total |
|--|--------------------------------------|--------------------------|-------------------------------------|------------------------------------|--|-------------------------------------|--------------------------------------|
| Funded Pupil Count | 482.0 | 191.0 | 778.4 | 614.0 | 223.5 | 806.5 | 3,095.4 |
| Total Program Allocation Mill Levy Override Allocation ELPA Allocation* | \$ 3,766,734 829,495 7,888 | 328,700 | \$ 6,083,040 1,339,582 21,872 | \$ 4,798,287 1,056,658 6,096 | 384,630 | \$ 6,302,636 1,387,940 27,968 | \$ 24,189,932 5,327,005 73,863 |
| Read Act Allocation Gifted and Talented Allocation Additional At-Risk Allocation | 12,179 4,929 296 | 1,953 537 | 15,384 7,960 1,129 | 17,948 6,279 1,184 | 2,286 93 | 10,897 8,247 3,645 | 80,766 31,654 6,884 |
| Other Allocations** Total | 374,456 \$ 4,995,977 | · | 765,835 \$ 8,234,802 | 424,148 \$ 6,310,600 | · | 640,375 \$ 8,381,708 | 2,547,192 \$ 32,257,296 |

^{*} ELPA stands for English Language Proficiency Act

^{**} Other Allocations include Federal COVID relief funds



FUND 18 - 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, insurance premiums, 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 and general liability), and \$1,000 (vehicle liability) per claim.

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 Weld RE 4 District (Windsor). 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 is \$50,000 per claim for the year ended June 30, 2021.



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J RISK MANAGEMENT FUND FISCAL YEARS ENDING 2019 - 2021

| | | ctual 30/19 | Amended Budget 6/30/20 | | Actual 6/30/20 | | Adopted Budget 6/30/21 | Amended Budget 6/30/21 |
|--|------|----------------|----------------------------------|----|-------------------|-----------|------------------------------|------------------------------|
| Revenues | | | | | | | | |
| Local Revenues | | | | | | | | |
| Investment Income | \$ | 135,578 | \$ 146,000 | \$ | 113,442 | \$ | 73,000 | \$ 10,500 |
| Other Local Sources | | 113,691 | 50,000 | | 25,040 | | 50,000 | 25,000 |
| Total Local Revenues | | 249,269 | 196,000 | | 138,482 | | 123,000 | 35,500 |
| State Revenues | | | | | | | | |
| State Equalization | | ,113,891 | 3,739,370 | | 3,739,370 | | 4,439,370 | 4,439,370 |
| Total Revenues | 4 | ,363,160 | 3,935,370 | | 3,877,852 | _ | 4,562,370 | 4,474,870 |
| Expenditures | | | | | | | | |
| Salaries | | 278,216 | 330,721 | | 309,096 | | 312,483 | 312,943 |
| Benefits | | 86,784 | 104,719 | | 92,427 | | 100,052 | 92,505 |
| Purchased Services | 1 | ,900,584 | 3,638,700 | | 2,655,395 | | 4,257,950 | 4,312,950 |
| Supplies and Materials | | 68,341 | 132,685 | | 177,830 | | 167,500 | 167,500 |
| Claims Paid | | 876,461 | 1,632,000 | | 974,388 | | 1,582,000 | 1,582,000 |
| Other | | 4,851 | 50,500 | | 13,848 | | 95,000 | 95,000 |
| Total Expenditures | 3 | ,215,237 | 5,889,325 | | 4,222,984 | | 6,514,985 | 6,562,898 |
| Excess of Revenues Over | | | | | | | _ | |
| (Under) Expenditures | 1 | ,147,923 | (1,953,955) | _ | (345,132) | | (1,952,615) | (2,088,028) |
| Fund Balance, Beginning Fund Balance, Ending | 5 | 5,966,417 | 7,114,340 | | 7,114,340 | | 6,739,971 | 6,769,208 |
| Committed | 7 | 7,114,340 | 5,160,385 | | 6,769,208 | | 4,787,356 | 4,681,180 |
| Fund Balance, Ending | \$ 7 | ,114,340 | \$ 5,160,385 | \$ | 6,769,208 | <u>\$</u> | 4,787,356 | \$ 4,681,180 |



FUND 19 - COLORADO PRESCHOOL PROGRAM FUND

The Colorado Preschool Program (CPP) 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 the Colorado Preschool Program may have a variety of at-risk factors. Funding for the program uses a calculated amount called per-pupil operating revenue (PPOR), which is the General Fund's per-pupil revenue under the state funding formula, less the Board-required Risk Management and Capital Reserve per-student allocation. The PPOR multiplied by the CPP funded pupil count that is certified in the October Count results in the total amount available to the CPP fund. A total of 378 slots are expected to be certified for FY21, resulting in a CPP Funded Pupil Count of 189.0, which translates to \$1,409,713 in equalization revenue for the fund, net of the required allocation to the cap reserve fund.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J COLORADO PRESCHOOL PROGRAM FUND FISCAL YEARS ENDING 2019 - 2021

| | Actual 6/30/19 | Amended Budget 6/30/20 | Actual 6/30/20 | Adopted Budget 6/30/21 | Amended Budget 6/30/21 |
|-------------------------|-------------------|------------------------------|-------------------|------------------------------|------------------------------|
| Revenues | | | | | |
| Local Revenues | | | | | |
| Investment Income | \$ 17,66 | 55 \$ 19,000 | \$ 12,455 | \$ 9,500 | \$ 1,000 |
| State Revenues | | | | | |
| State Equalization | 1,781,26 | 2,155,184 | 2,155,184 | 1,984,527 | 1,476,997 |
| Other State Revenues | | - | 5,673 | | |
| Total State Revenues | 1,781,26 | 2,155,184 | 2,160,857 | 1,984,527 | 1,476,997 |
| Revenue Allocations | | | | | |
| Capital Reserve Fund | (81,45 | (98,280) | (98,280) | (90,574) | (67,284) |
| Total Revenues | 1,717,47 | 2,075,904 | 2,075,032 | 1,903,453 | 1,410,713 |
| Expenditures | | | | | |
| Salaries | 198,47 | ⁷ 5 209,771 | 209,914 | 220,293 | 221,918 |
| Benefits | 61,32 | .0 66,230 | 65,351 | 71,249 | 68,277 |
| Purchased Services | 1,194,51 | .5 1,373,350 | 1,366,026 | 1,489,776 | 1,123,660 |
| Supplies and Materials | 102,38 | 91,500 | 100,688 | 107,500 | 121,300 |
| Capital Outlay | - | 550,000 | 550,000 | 150,000 | 150,000 |
| Other | 26,75 | 27,600 | 23,730 | 27,750 | 27,600 |
| Total Expenditures | 1,583,44 | 2,318,451 | 2,315,709 | 2,066,568 | 1,712,755 |
| Excess of Revenues Over | | | | | |
| (Under) Expenditures | 134,03 | (242,547) | (240,677) | (163,115) | (302,042) |
| Fund Balance, Beginning | 666,70 | 800,737 | 800,737 | 625,013 | 560,060 |
| Fund Balance, Ending | | | | | |
| Restricted | 800,73 | 558,190 | 560,060 | 461,898 | 258,018 |
| Fund Balance, Ending | \$ 800,73 | \$ 558,190 | \$ 560,060 | \$ 461,898 | \$ 258,018 |



FUND 21 - 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 Services 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 FISCAL YEARS ENDING 2019 - 2021

| | Actual 6/30/19 | Amended Budget 6/30/20 | Actual 6/30/20 | Adopted Budget 6/30/21 | Amended Budget 6/30/21 |
|-------------------------------|-------------------|------------------------------|-------------------|------------------------------|------------------------------|
| Revenues | | | | | |
| Local Revenues | | | | | |
| Investment Income | \$ 25,467 | \$ 24,000 | \$ 17,952 | \$ 12,000 | \$ 1,000 |
| Charges for Services | 3,938,154 | 4,588,000 | 3,467,649 | 4,600,000 | 38,000 |
| Other Local Sources | 63,284 | 60,000 | 62,826 | 75,000 | 92,000 |
| Total Local Revenues | 4,026,905 | 4,672,000 | 3,548,427 | 4,687,000 | 131,000 |
| State Revenues | | | | | |
| State Match | 195,319 | 199,500 | 182,546 | 190,000 | 84,042 |
| Federal Revenues | | | | | |
| Commodities Entitlement | 725,715 | 670,000 | 610,326 | 670,000 | 670,000 |
| National School Lunch Program | 5,084,158 | 5,049,000 | 5,350,854 | 5,500,000 | 6,362,000 |
| Total Federal Revenues | 5,809,873 | 5,719,000 | 5,961,180 | 6,170,000 | 7,032,000 |
| Total Revenues | 10,032,097 | 10,590,500 | 9,692,153 | 11,047,000 | 7,247,042 |
| Expenditures | | | | | |
| Salaries | 3,687,020 | 3,940,800 | 3,957,677 | 4,112,350 | 4,229,000 |
| Benefits | 1,511,071 | 1,734,300 | 1,665,160 | 1,803,672 | 1,718,000 |
| Purchased Services | 121,104 | 108,000 | 168,400 | 125,000 | 126,000 |
| Supplies and Materials | 4,854,728 | 5,121,600 | 4,442,736 | 5,166,000 | 3,183,000 |
| Capital Outlay | 20,691 | 35,000 | 13,274 | 45,000 | 44,000 |
| Other | 100,000 | 100,000 | 57,000 | 100,000 | |
| Total Expenditures | 10,294,614 | 11,039,700 | 10,304,247 | 11,352,022 | 9,300,000 |
| Revenues Less Expenditures | (262,517) | (449,200) | (612,094) | (305,022) | (2,052,958) |
| Transfers in (out) | - | - | - | - | 1,630,000 |
| Net Change in Fund Balance | (262,517) | (449,200) | (612,094) | (305,022) | (422,958) |
| Fund Balance, Beginning | 2,321,501 | 2,058,984 | 2,058,984 | 1,356,267 | 1,446,890 |
| Fund Balance, Ending | \$ 2,058,984 | \$ 1,609,784 | \$ 1,446,890 | \$ 1,051,245 | \$ 1,023,932 |

Fund 21 - Nutrition Services 44



FUND 22 - GRANTS FUND

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

The ESSA (Every Student Succeeds Act) of 2015 replaced and updated the NCLB (No Child Left Behind) Act of 2001. ESSA gives greater deference to state education policies and reduced the federal government's role and oversight with regard to the education of Colorado's K-12 students. For more information, visit www.ed.gov/essa.

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 ESSA program and allocates its resources based on the poverty rates of students.

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

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

Title IV: Part A: Student Support and Academic Enrichment

This grant is intended to improve students' academic achievement by increasing the capacity of State educational agencies (SEAs), local educational agencies (LEAs), and local communities to provide all students with access to a well-rounded education; improve school conditions for student learning; and improve the use of technology to improve the academic achievement and digital literacy of all students.

Federal Grants

IDEA - PL 94-142 - Part B

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

IDEA - PL 99-457 - Preschool

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

Fund 22 - Grants Fund 45



<u>Carl Perkins – Career and Technical Education</u>

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.

State Grants

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.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GOVERNMENTAL DESIGATED PURPOSE GRANTS FUND FISCAL YEARS ENDING 2019 - 2021

| | Actual 6/30/19 | Amended Budget 6/30/20 | Actual 6/30/20 | Adopted Budget 6/30/21 | Amended Budget 6/30/21 |
|--|-------------------|------------------------------|-------------------|------------------------------|------------------------------|
| Revenues | • | - | | | |
| Local Revenues | | | | | |
| Other Local Sources | \$ - | \$ - | \$ - | \$ - | \$ 9,850 |
| State Revenues | | | | | |
| State Grants | 843,893 | 2,303,255 | 1,799,451 | 2,603,883 | 2,218,965 |
| Federal Revenues | | | | | |
| Special Education | 4,218,80 | 2 6,573,670 | 4,377,213 | 6,739,734 | 7,222,768 |
| Other Federal Grants | 4,637,38 | 5,201,990 | 4,412,116 | 4,730,458 | 4,924,457 |
| Total Federal Revenues | 8,856,18 | 11,775,660 | 8,789,329 | 11,470,192 | 12,147,225 |
| Total Revenues | 9,700,07 | 14,078,915 | 10,588,780 | 14,074,075 | 14,376,040 |
| Expenditures | | | | | |
| Salaries | 5,865,03 | 2 6,476,980 | 6,177,310 | 6,520,386 | 6,863,224 |
| Benefits | 1,922,40 | 9 2,439,271 | 2,134,108 | 2,512,533 | 2,590,775 |
| Purchased Services | 595,333 | 3 1,234,654 | 799,830 | 1,283,385 | 768,553 |
| Supplies and Materials | 562,51 | 3,038,661 | 636,097 | 2,990,601 | 3,119,400 |
| Capital Outlay | 85,110 | ŝ - | 174,873 | - | 305,114 |
| Other | 669,670 | 889,349 | 666,562 | 767,170 | 728,974 |
| Total Expenditures | 9,700,07 | 14,078,915 | 10,588,780 | 14,074,075 | 14,376,040 |
| Excess of Revenues Over (Under) Expenditures | | - | - | | |
| Fund Balance, Beginning | - | - | - | - | - |
| Fund Balance, Ending | \$ - | \$ - | \$ - | \$ - | \$ - |

Fund 22 - Grants Fund 46



FUND 23 - STUDENT ACTIVITIES SPECIAL REVENUE FUND

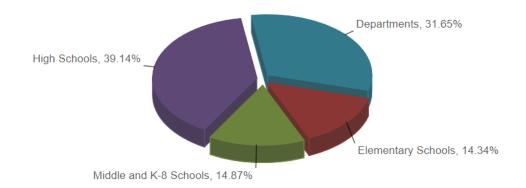
The Student Activities Special Revenue Fund records financial transactions related to school sponsored pupil intrascholastic and interscholastic athletic and other related activities. Although these activities are generally supported by revenues from pupils and gate receipts, they may be supplemented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



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J STUDENT ACTIVITIES SPECIAL REVENUE FUND FISCAL YEARS ENDING 2019 - 2021

| | Actual 6/30/19 | , | Amended Budget 6/30/20 | Actual 6/30/20 | | Adopted Budget 6/30/21 | Amended Budget 6/30/21 |
|---|-------------------|----|------------------------------|-------------------|----|------------------------------|------------------------------|
| Revenues | | | | | | | |
| Local Revenues | | | | | | | |
| Athletic Activities | \$ 2,869,002 | \$ | 2,900,000 | \$ 2,348,466 | \$ | 2,585,000 | \$ 1,200,000 |
| Pupil Activities | 3,726,435 | | 3,800,000 | 3,202,912 | | 3,388,000 | 1,300,000 |
| PTO/Gift Activities | 933,622 | | 940,000 | 787,939 | | 792,000 | 320,000 |
| Investment Income | 132,164 | | 128,000 | 99,024 | | 64,000 | 10,000 |
| Total Local Revenues | 7,661,223 | | 7,768,000 | 6,438,341 | | 6,829,000 | 2,830,000 |
| Total Revenues | 7,661,223 | | 7,768,000 | 6,438,341 | | 6,829,000 | 2,830,000 |
| Expenditures | | | | | | | |
| Athletic Activities | 3,075,732 | | 3,300,000 | 2,292,481 | | 3,076,000 | 1,400,000 |
| Pupil Activities | 3,557,603 | | 3,800,000 | 3,079,555 | | 3,558,000 | 1,300,000 |
| PTO Gift Activities | 737,665 | | 900,000 | 760,840 | | 738,000 | 400,000 |
| Total Expenditures | 7,371,000 | | 8,000,000 | 6,132,876 | | 7,372,000 | 3,100,000 |
| Excess of Revenues Over Expenditures | 290,223 | | (232,000) | 305,465 | _ | (543,000) | (270,000) |
| Transfers in (out) | (11,020) | | (183,000) | (238,537) | | - | 350,000 |
| Net Change in Fund Balance | 279,203 | | (415,000) | 66,928 | | (543,000) | 80,000 |
| Fund Balance, Beginning | 5,234,070 | | 5,513,273 | 5,513,273 | | 5,510,736 | 5,580,201 |
| Fund Balance, Ending | \$ 5,513,273 | \$ | 5,098,273 | \$ 5,580,201 | \$ | 4,967,736 | \$ 5,660,201 |

FUND BALANCE JUNE 30, 2020





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

| | Location | | 2016 | 2017 | 2018 | 2019 | 2020 |
|--|---------------------------------------|----|--------------|--------------|-------------|---|-----------|
| Black Rock Elementary \$3,031 | Elementary Schools | | | | | | |
| Blue Mountain Elementary | Alpine Elementary | \$ | (12,135) \$ | (16,011) \$ | 15,540 \$ | 14,891 \$ | 14,007 |
| Burlington Elementary | Black Rock Elementary | | 53,031 | 43,451 | 38,187 | 56,715 | 63,796 |
| Central Elementary | Blue Mountain Elementary | | (6,162) | 18,624 | 12,678 | 19,384 | 28,974 |
| Central Elementary | Burlington Elementary | | 64,124 | 70,157 | 48,344 | 65,455 | 31,843 |
| Columbine Elementary | Centennial Elementary | | 15,423 | 16,017 | 11,978 | 12,164 | 13,631 |
| Eagle Crist Elementary 30,733 32,259 26,833 37,451 27,384 Fall River Elementary 35,382 49,631 52,144 48,717 65,00 Grand View Elementary 1 5,509 1,5775 Hygiene Elementary 10,664 15,047 1,566 14,070 2,046 Legacy Elementary 10,664 15,047 1,566 14,020 2,046 Legacy Elementary 6,043 6,852 8,624 943 10,703 Longmont Estates Elementary 4,4751 40,476 33,391 35,663 31,752 Lyons Elementary 32,479 3,661 40,100 4,667 33,391 35,663 31,752 Mountain View Elementary 32,479 3,661 45,100 46,675 38,700 Northridge Elementary 40,279 3,661 15,107 27,552 22,499 25,160 Northridge Elementary 40,237 4,513 20,222 33,681 18,824 Northridge Elementary 46,556 46,777 | Central Elementary | | 38,609 | 35,675 | 37,557 | 46,083 | 60,582 |
| Effe Elementary 8,553 8,233 11,459 14,590 18,157 Grand View Elementary - - - - - 5,590 15,775 Indian Peaks Elementary 10,664 15,047 1,560 16,403 15,047 1,560 28,308 Legacy Elementary 20,166 16,131 16,209 23,305 22,808 Longmont Estates Elementary 6,403 6,852 8,624 943 1,000 Lyons Elementary 44,751 4,076 3,339 3,466 1,010 46,667 53,800 Mountain Vew Elementary 22,279 34,661 40,102 46,667 53,800 Mountain Vew Elementary 22,279 17,660 15,775 27,752 44,693 Mountain Elementary 40,229 15,477 40,839 33,922 24,612 15,607 17,602 22,452 22,452 22,452 22,462 23,508 44,693 13,525 22,452 23,508 44,693 13,525 22,452 23,508 | Columbine Elementary | | 25,623 | 22,785 | 19,365 | 18,413 | 23,042 |
| Fall Ruyer Elementary | Eagle Crest Elementary | | 30,773 | 32,259 | 26,883 | 37,451 | 27,384 |
| Grand View Elementary 14,040 5,097 4,507 5,590 15,775 Hylgene Elementary 10,664 15,047 17,668 14,420 20,466 Legacy Elementary 10,666 16,131 16,090 23,305 28,288 Longmont Estates Elementary 4,751 40,476 31,391 35,643 31,703 Lyons Elementary 44,751 40,476 31,391 35,643 31,752 Mead Elementary 23,793 15,585 32,585 22,549 25,169 Novel Elementary 22,957 27,601 15,775 27,752 44,631 Novel Elementary 10,237 16,319 20,223 31,818 18,829 Northridge Elementary 43,239 45,347 47,839 33,822 56,849 Northridge Elementary 43,239 45,347 47,839 33,822 56,849 Northridge Elementary 43,239 45,347 47,839 33,822 56,849 Northridge Elementary 43,239 45,347 47,8 | Erie Elementary | | 8,553 | 8,253 | 13,459 | 14,590 | 18,167 |
| Hygiene Elementary 10,664 15,047 17,668 14,402 20,466 1,613 16,209 23,305 28,288 1,070 | Fall River Elementary | | 53,832 | 49,631 | 52,144 | 48,717 | 65,107 |
| Indian Peaks Elementary 10,664 15,047 17,668 14,420 20,469 Legacy Elementary 20,166 21,613 16,09 23,305 28,288 Longmont Estates Elementary 44,751 40,476 31,391 35,463 31,703 40,705 40,476 31,391 34,661 40,102 46,667 53,890 40,401 40,402 46,667 53,890 40,401 40,402 46,667 53,890 40,401 40,402 40,667 53,890 40,401 40,402 40,667 53,890 40,401 40,402 40,667 53,890 40,401 40,402 40,667 53,890 40,401 40,402 40,667 53,890 40,401 40,402 40,667 53,890 40,401 40,402 40,667 53,890 40,401 40,402 40,667 40,516 40,402 40,667 40,516 40,402 40,402 40,667 40,516 40,402 | Grand View Elementary | | - | - | - | 5,590 | 15,775 |
| Legacy Elementary 20,166 21,613 16,209 23,305 28,288 Longmont Estates Elementary 44,751 40,476 31,391 35,663 33,752 Mead Elementary 44,751 40,476 31,391 35,663 33,752 Mountain View Elementary 123,793 15,545 32,256 22,489 22,169 Nivot Elementary 10,297 16,319 20,252 31,681 1,828 Korthrigke Elementary 43,229 45,347 47,839 33,322 55,649 Red Hawk Elementary 45,556 46,777 40,359 33,322 55,649 Red Hawk Elementary 25,547 32,000 35,853 31,227 47,052 Red Hawk Elementary 25,547 32,000 35,853 31,257 47,052 Red Hawk Elementary 25,547 32,000 35,853 31,257 47,052 Bankor Elementary 25,547 32,000 35,853 31,257 47,052 Bankor Elementary 25,547 31,393 | Hygiene Elementary | | 14,040 | 5,097 | 4,507 | 5,007 | 6,680 |
| LongmentEstates Elementary | Indian Peaks Elementary | | 10,664 | 15,047 | 17,668 | 14,420 | 20,469 |
| Lyone Elementary 44,751 40,476 31,391 35,463 31,352 Moad Elementary 24,779 34,661 40,102 46,667 53,850 Mountain View Elementary 23,793 16,545 32,556 22,459 25,169 Nivot Elementary 22,957 27,601 15,775 27,752 44,631 Northridge Elementary 40,556 46,777 40,365 33,839 44,949 Rocky Mountain Elementary 43,239 43,347 47,839 53,922 56,649 Rocky Mountain Elementary 23,754 21,955 21,559 37,547 51,070 Elementary 23,754 21,955 21,559 37,547 51,070 Elementary 25,174 32,060 35,833 41,277 47,762 Elementary 25,174 32,060 36,833 41,277 47,762 Elementary 25,147 32,060 36,805 718,265 800,152 Elementary 25,147 32,060 36,805 37,826 30,052 Elementary 25,147 32,060 36,805 37,826 30,052 26,800 30,152 Elementary 32,804 31,576 77,438 74,086 67,833 32,900 3 | Legacy Elementary | | 20,166 | 21,613 | 16,209 | 23,305 | 28,288 |
| Mead Elementary 32,479 34,661 40,102 46,667 53,890 Mountain Wee Elementary 23,793 16,545 32,556 22,559 25,169 Nivort Elementary 22,957 27,601 15,775 27,752 44,631 Northridge Elementary 43,239 45,347 78,399 53,922 56,649 Red Hawk Elementary 46,556 46,777 40,366 33,389 44,949 Rocky Mountain Elementary 25,147 32,060 35,853 41,257 47,762 Elementary Schools Total 595,857 61,191 608,805 718,265 800,152 Elementary Schools Total 595,857 61,191 608,805 718,265 800,152 Elementary Schools Total 595,857 61,191 608,805 718,265 800,152 Middle and K-8 Schools 575,078 78,977 49,892 57,510 62,829 Altona Middle 78,250 78,977 49,892 57,510 62,829 Longs Peak Middle 13,434 < | Longmont Estates Elementary | | 6,403 | 6,852 | 8,624 | 943 | 10,703 |
| Mountain View Elementary 22,793 16,545 32,556 22,459 25,160 Nort Elementary 22,957 27,601 15,775 24,691 Northridge Elementary 10,237 16,319 20,232 31,681 15,832 Frairie Ndge Elementary 43,239 43,347 47,839 53,922 56,649 Red Hawk Elementary 43,239 45,347 47,839 33,239 44,949 Rocky Mountain Elementary 23,754 21,955 21,559 37,547 51,070 21,000 23,000 | Lyons Elementary | | 44,751 | 40,476 | 31,391 | 35,463 | 31,752 |
| Nonthidge Elementary 10,237 16,319 20,237 31,681 15,832 Prairie Midge Elementary 43,239 45,347 47,839 53,922 56,649 Red Hawk Elementary 46,556 46,777 40,356 38,383 44,949 47,839 4 | Mead Elementary | | 32,479 | 34,661 | 40,102 | 46,667 | 53,890 |
| Northridge Elementary 10,237 16,319 20,232 31,681 51,832 Frairie Ridge Elementary 43,239 45,547 47,839 53,922 56,649 Recl Hawk Elementary 46,556 46,777 40,356 33,389 34,949 Rocky Mountain Elementary 23,754 21,955 21,559 37,547 51,070 Sanborn Elementary 25,147 32,0660 35,853 38,853 41,257 47,762 Elementary Schools Total 595,857 611,191 608,805 718,265 800,152 Middle and K.8 Schools 78,250 78,977 49,892 57,510 62,829 Coal Ridge Middle 75,604 81,576 77,438 74,086 67,853 Frie Middle 75,604 81,576 77,438 74,086 67,853 61,040 74,4563 41,452 41,352 4 | Mountain View Elementary | | 23,793 | 16,545 | 32,556 | 22,459 | 25,169 |
| Prairie Ridge Elementary 43,239 45,347 47,839 53,922 55,649 Red Hawk Elementary 46,556 46,777 40,356 33,838 44,949 Rocky Mountain Elementary 23,754 21,955 21,559 37,547 51,070 Sanborn Elementary 25,147 32,060 35,833 41,257 47,762 Elementary Schools Total 955,857 611,191 608,805 718,625 800,152 Middle and K.8 Schools 78,250 78,977 49,892 57,510 62,829 Altona Middle 75,604 81,576 77,433 74,086 67,853 Erie Middle 133,344 161,708 174,563 144,352 188,227 Longs Peak Middle 133,344 161,008 175,626 66,255 66,525 Sunset Middle 174,819 169,085 157,521 137,343 101,036 Sunset Middle 174,819 169,085 157,521 171,343 160,033 Timberline Pk-8 33,233 33,333 | Niwot Elementary | | 22,957 | 27,601 | 15,775 | 27,752 | 44,631 |
| Red Hawk Elementary 46,556 46,777 40,356 83,389 44,949 Rocky Mountain Elementary 23,754 21,955 21,559 37,547 10,070 Sanborn Elementary 25,147 32,060 35,853 41,257 47,762 Elementary Schools Total 595,857 61,191 608,805 78,265 80,152 Middle and Ka Schools 78,250 78,977 49,882 57,510 62,829 Coal Ridge Middle 75,504 81,576 77,438 70,510 62,829 Erie Middle 31,269 28,196 71,026 114,352 183,272 Longs Peak Middle 31,269 28,196 71,026 71,677 29,560 Mead Middle 174,819 169,085 157,521 137,434 10,036 Soaring Heights Me.8 2 8 10,000 24,481 55,206 Timberline Pk.8 5,7978 69,654 61,681 38,055 66,622 Trail Ridge Middle 70,417 77,582 73,173 | Northridge Elementary | | 10,237 | 16,319 | 20,232 | 31,681 | 15,832 |
| Red Hawk Elementary 46,556 46,777 40,356 83,389 44,949 Rocky Mountain Elementary 23,754 21,955 21,559 37,547 10,070 Sanborn Elementary 25,147 32,060 35,853 41,257 47,762 Elementary Schools Total 595,857 61,191 608,805 78,265 80,152 Middle and Ka Schools 78,250 78,977 49,882 57,510 62,829 Coal Ridge Middle 75,504 81,576 77,438 70,510 62,829 Erie Middle 31,269 28,196 71,026 114,352 183,272 Longs Peak Middle 31,269 28,196 71,026 71,677 29,560 Mead Middle 174,819 169,085 157,521 137,434 10,036 Soaring Heights Me.8 2 8 10,000 24,481 55,206 Timberline Pk.8 5,7978 69,654 61,681 38,055 66,622 Trail Ridge Middle 70,417 77,582 73,173 | Prairie Ridge Elementary | | 43,239 | 45,347 | 47,839 | 53,922 | 56,649 |
| Sanborn Elementary | | | | | | | |
| Sanborn Elementary | · | | | | | | |
| Middle and K-8 Schools 78,250 78,977 49,892 57,510 62,829 Altona Middle 75,604 81,576 77,438 74,086 67,833 Coal Ridge Middle 138,344 161,078 174,563 144,352 138,327 Longs Peak Middle 31,269 28,196 21,026 21,677 29,560 Mead Middle 83,408 89,737 82,168 66,255 59,657 Soaring Heights FK-8 - 100,00 24,481 155,06 Soaring Heights FK-8 - - 100,00 24,481 155,06 Tumder Valley K-8 33,233 38,330 47,592 57,703 66,650 Timberline FK-8 57,978 69,654 61,681 58,055 66,622 Trail Ridge Middle 75,072 104,364 107,971 97,948 106,003 Westview Middle 75,072 104,364 107,971 97,948 106,003 Middle and K-8 Schools Total 188,394 89,209 863,024 799,268 | Sanborn Elementary | | 25,147 | 32,060 | 35,853 | 41,257 | 47,762 |
| Middle and K-8 Schools 78,250 78,977 49,892 57,510 62,829 Altona Middle 75,504 81,576 77,438 74,086 67,853 Coal Ridge Middle 138,344 161,078 174,563 144,352 138,327 Longs Peak Middle 31,269 28,196 21,026 21,677 29,560 Mead Middle 88,408 89,737 82,168 66,255 69,657 Soaring Heights Fk-8 - 100,00 134,481 150,306 Soaring Heights Fk-8 - - 100,00 134,481 150,306 Tunder Valley K-8 33,233 38,330 47,592 57,703 66,650 Timberline Fk-8 57,978 69,654 16,613 58,055 66,620 Trail Ridge Middle 75,072 104,364 107,971 97,948 106,003 Westview Middle 75,072 104,364 107,971 97,948 106,003 Migd Land K-8 Schools Total 188,394 83,2490 833,249 44,524 | Elementary Schools Total | _ | 595,857 | 611,191 | 608,805 | 718,265 | 800,152 |
| Altona Middle | Middle and K-8 Schools | | | | | | |
| Coal Ridge Middle 75,504 81,576 77,438 74,086 67,833 Erie Middle 138,344 161,708 174,563 144,352 138,327 Longs Peak Middle 31,269 28,196 21,026 21,677 29,560 Mead Middle 83,408 89,737 82,168 66,255 69,657 Sunset Middle 174,819 169,085 15,7521 137,434 101,036 Soaring Heights PK-8 33,233 38,330 47,592 57,703 66,652 Timberline PK-8 57,978 69,654 61,681 58,055 66,622 Timil Ridge Middle 70,417 77,582 73,173 59,767 66,082 Westview Middle 70,017 104,364 107,971 97,948 106,003 Middle and K-8 Schools Total 318,394 899,099 863,024 799,268 829,823 High Schools 161,181 15,577 104,454 107,473 104,003 442,524 478,723 10,003 442,524 478,723 | | | 78 250 | 78 977 | 49 892 | 57 510 | 62 829 |
| Erie Middle 138,344 161,708 174,563 144,352 138,372 Longs Peak Middle 31,269 28,196 21,026 21,677 29,560 Mead Middle 83,408 89,737 82,168 66,255 69,657 Sunset Middle 174,819 169,085 157,521 137,434 101,036 Soaring Heights PK-8 1 10,000 24,481 55,206 Thunder Valley K-8 33,233 38,330 47,592 57,703 66,650 Timberline PK-8 57,978 69,654 61,681 58,055 66,622 Trail Ridge Middle 70,417 77,582 73,173 59,676 66,000 Westview Middle and K-8 Schools Total 818,394 899,209 863,024 799,268 829,232 Erie High 270,067 332,490 383,720 442,524 478,723 Federick High 152,371 164,534 208,115 165,679 181,665 Loyns Middle Senior 88,725 107,733 80,224 105,423< | | | | | | | |
| Longs Peak Middle | S . | | | | | | |
| Mead Middle 83,408 89,737 82,168 66,255 69,657 Sunset Middle 174,819 169,085 157,521 137,434 101,036 Soaring Heights Pk-8 - - - 100,000 24,481 55,206 Thunder Valley K-8 33,233 38,330 47,592 57,033 66,650 Trail Ridge Middle 70,417 77,582 73,173 59,676 66,602 Westview Middle 75,072 104,364 107,971 97,948 106,003 Westview Middle 75,072 104,364 107,971 97,948 106,003 Middle and K-8 Schools Total 818,394 899,209 863,024 799,268 829,828 Erie High 270,067 332,490 383,720 442,524 478,723 Frederick High 152,371 164,534 208,115 165,679 181,665 Longmont High 315,67 298,749 310,464 341,419 326,645 Lyons Middle Senior 88,725 107,733 | | | | | | | |
| Sunset Middle 174,819 169,085 157,521 137,434 10,036 Soaring Heights PK-8 - 10,000 24,481 55,206 Thunder Valley K-8 33,233 38,330 47,592 57,7703 66,652 Trail Ridge Middle 70,417 77,582 73,173 59,767 66,080 Westview Middle 75,072 104,364 107,91 39,488 106,003 Middle and K-8 Schools Total 818,394 899,209 863,024 799,268 829,283 High Schools Erie High 270,067 332,490 383,720 442,524 478,723 Frederick High 152,371 164,534 208,115 165,679 181,665 Lyons Middle Senior 88,725 107,733 80,224 105,423 101,095 Mead High 137,463 182,713 272,629 271,484 274,118 Nivor High 214,152 239,660 230,518 225,887 217,648 Olde Columbine High 166,475 163,388 | | | | | | | |
| Soaring Heights PK-8 3.323 3.8330 47.992 57.703 66.650 Timber Ine PK-8 57.978 69.654 61.681 58.055 66.650 Timber Ine PK-8 70,417 77.582 73.173 59.767 66.680 Westyiew Middle 70,417 77.582 73.173 59.767 66.680 Westyiew Middle 75,072 104.364 107.971 97.948 106.003 Middle and K-8 Schools Total 818,394 899.209 863.024 799.268 829.828 High Schools 818,394 899.209 863.024 799.268 829.829 High Schools 815,371 164.534 208.115 165.679 181.665 Logmont High 315,676 298.449 310.164 341.419 326.655 Lyons Middle Senior 88,725 107.733 80.224 105.423 101.095 Mead High 137,463 182,713 27.6529 271.448 274.118 Niwot High 56,367 633,38 73,647 | | | | | | | |
| Thunder Valley K-8 33,233 38,330 47,592 57,703 66,650 Timberline PK-8 57,978 69,654 61,681 58,055 66,622 Trall Ridge Middle 70,417 77,582 73,173 59,767 66,080 Westview Middle 75,072 104,364 107,971 97,948 106,003 Middle and K-8 Schools Total 818,394 899,209 863,024 799,268 829,823 High Schools Erie High 270,067 332,490 383,720 442,524 478,723 Frederick High 152,371 164,534 208,115 165,679 181,665 Longmont High 315,767 298,749 310,464 341,419 326,816 Loyns Middle Senior 88,725 107,733 80,224 105,423 101,095 Mead High 137,463 182,713 272,629 271,448 274,118 Niwot High 56,367 63,338 73,647 74,159 67,771 Silver Creek High 189,155 189,144 | | | 174,015 | 105,005 | | | |
| Timberline PK-8 57,978 69,654 61,681 58,055 66,622 Trail Ridge Middle 70,417 77,582 73,173 59,767 60,808 Westview Middle 75,072 104,364 107,971 97,948 106,003 Middle and K-8 Schools Total 818,394 899,209 863,024 799,268 829,823 High Schools 818,394 899,209 863,024 799,268 829,823 Firederick High 270,067 332,490 383,720 442,524 478,723 Frederick High 152,371 164,554 208,115 165,679 181,665 Longmont High 315,767 298,749 310,464 341,419 326,816 Lyons Middle Senior 88,725 107,733 80,224 105,423 101,095 Mead High 137,463 182,713 277,629 271,444 214,118 Niwot High 156,367 63,338 73,647 74,159 67,771 Silver Creek High 189,145 289,725 28,818 | | | 33 233 | 38 330 | | | |
| Trail Ridge Middle 70,417 77,582 73,173 59,767 66,080 Westview Middle 75,072 104,364 107,971 97,948 106,003 Middle and K-8 Schools Total 818,394 899,209 863,024 79,268 829,828 High Schools Erie High 270,067 332,490 383,720 442,524 478,723 Frederick High 152,371 164,534 208,115 165,679 181,665 Longmont High 315,767 298,749 310,464 341,419 326,816 Lyons Middle Senior 88,725 107,733 80,224 105,423 101,095 Mead High 137,463 182,713 272,629 271,448 274,118 Nivor Ligh 214,152 239,660 230,518 225,887 217,648 Olde Columbine High 56,367 63,338 37,647 74,159 67,71 Silver Creek High 189,155 189,144 226,139 20,550 249,038 Skyline High 20,060 271 | | | | | | | |
| Westview Middle 75,072 104,364 107,971 97,948 106,003 Middle and K-8 Schools Total 818,394 899,209 863,024 799,268 289,282 High Schools Serie High 270,067 332,490 383,720 442,524 478,723 Frederick High 152,371 164,534 208,115 165,679 181,665 Long Middle Senior 88,725 107,733 80,224 105,423 107,958 Mead High 137,463 182,713 270,629 271,448 274,118 Nivot High 214,152 239,660 230,518 225,887 271,768 Olde Columbine High 56,367 63,338 73,647 74,159 67,771 Silver Creek High 189,155 189,144 226,139 200,550 249,038 Skyline High 240,690 271,360 294,252 285,881 287,071 High Schools Total 7,224 33,507 294,252 285,881 210,504 Outs 400 50,452 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | | | | | | | |
| Middle and K-8 Schools Total 818,394 899,209 863,024 799,268 829,823 High Schools Erie High 270,067 332,490 383,720 442,524 478,723 Frederick High 152,371 164,534 208,115 165,679 181,665 Longmont High 315,767 298,749 310,464 341,419 326,816 Lyons Middle Senior 88,725 107,733 80,224 105,423 101,095 Mead High 137,463 182,713 272,629 271,448 274,118 Niwot High 214,152 239,660 230,518 225,887 217,648 Olde Columbine High 56,367 63,338 73,647 74,159 67,771 Silver Creek High 189,155 189,144 226,139 200,550 249,038 Skyline High 240,699 271,360 294,252 285,881 287,064 High Schools Total 1,664,757 1,849,721 2,079,708 2,112,970 2,183,938 Programs and Departments <t< td=""><td>•</td><td></td><td></td><td></td><td></td><td></td><td></td></t<> | • | | | | | | |
| High Schools Erie High 270,067 332,490 383,720 442,524 478,723 Frederick High 152,371 164,534 208,115 165,679 181,665 Longmont High 315,767 298,749 310,464 341,419 326,816 Lyons Middle Senior 88,725 107,733 80,224 105,423 101,095 Mead High 137,463 182,713 272,629 271,448 274,118 Niwot High 214,152 239,660 230,518 225,887 217,648 Olde Columbine High 56,367 63,338 73,647 74,159 67,771 Silver Creek High 189,155 189,144 226,139 200,550 249,038 Skyline High 240,690 271,360 294,252 285,881 287,064 High Schools Total 1,664,757 1,849,721 2,079,708 2,112,970 2,183,938 Programs and Departments 17,224 23,530 26,134 25,981 21,054 Curriculum Specialist 72,696 <td></td> <td>_</td> <td></td> <td></td> <td></td> <td></td> <td></td> | | _ | | | | | |
| Erie High 270,067 332,490 383,720 442,524 478,723 Frederick High 152,371 164,534 208,115 165,679 181,665 Longmont High 315,767 298,749 310,464 341,419 326,816 Lyons Middle Senior 88,725 107,733 80,224 105,423 101,095 Mead High 137,463 182,713 272,629 271,448 274,118 Niwot High 214,152 239,660 230,518 225,887 217,648 Olde Columbine High 56,367 63,338 73,647 74,159 67,771 Silver Creek High 189,155 189,144 226,139 200,550 249,038 Skyline High 240,690 271,360 294,252 285,881 287,064 High Schools Total 1,664,757 1,849,721 2,079,708 2,112,970 2,183,938 Programs and Departments 17,224 23,530 26,134 25,981 21,054 Curriculum Specialist 72,696 52,977 | | _ | 010,334 | 833,203 | 803,024 | 733,206 | 823,823 |
| Frederick High 152,371 164,534 208,115 165,679 181,665 Longmont High 315,767 298,749 310,464 341,419 326,816 Lyons Middle Senior 88,725 107,733 80,2224 105,423 101,095 Mead High 137,463 182,713 272,629 271,448 274,118 Niwot High 214,152 239,660 230,518 225,887 217,648 Olde Columbine High 56,367 63,338 73,647 74,159 67,771 Silver Creek High 189,155 189,144 226,139 200,550 249,038 Skyline High 240,690 271,360 294,252 285,881 287,064 High Schools Total 1,664,757 1,849,721 2,079,708 2,112,970 2,183,938 Programs and Departments 17,224 23,530 26,134 25,981 21,054 Curriculum Specialist 72,696 52,977 14,234 9,871 8,615 District Athletics 441,209 508,642 | | | 270.067 | 222.400 | 202 720 | 442.524 | 470 722 |
| Longmont High 315,767 298,749 310,464 341,419 326,816 Lyons Middle Senior 88,725 107,733 80,224 105,423 101,095 Mead High 137,463 182,713 272,629 271,448 274,118 Niwot High 214,152 239,660 230,518 225,887 217,648 Olde Columbine High 56,367 63,338 73,647 74,159 67,771 Silver Creek High 189,155 189,144 226,139 200,550 249,038 Skyline High 240,690 271,360 294,252 285,881 287,064 High Schools Total 1,664,757 1,849,721 2,079,708 2,112,970 2,183,938 Programs and Departments 17,224 23,530 26,134 25,981 21,054 Curriculum Specialist 72,696 52,977 14,234 9,871 8,615 District Athletics 441,209 508,642 602,598 442,069 471,395 District Technology 265,348 325,570< | • | | | | | | |
| Lyons Middle Senior 88,725 107,733 80,224 105,423 101,095 Mead High 137,463 182,713 272,629 271,448 274,118 Niwot High 214,152 239,660 230,518 225,887 217,648 Olde Columbine High 56,367 63,338 73,647 74,159 67,771 Silver Creek High 189,155 189,144 226,139 200,550 249,038 Skyline High 240,690 271,360 294,252 285,881 287,064 High Schools Total 1,664,757 1,849,721 2,079,708 2,112,970 2,183,938 Programs and Departments 1,664,757 1,849,721 2,079,708 2,112,970 2,183,938 Programs and Departments 1,7224 23,530 26,134 25,981 21,054 Curriculum Specialist 72,696 52,977 14,234 9,871 8,615 District Technology 266,348 325,570 472,630 660,705 626,774 Extracurricular 20, | | | | | | | |
| Mead High Niwot High 137,463 182,713 272,629 271,448 274,118 Niwot High 214,152 239,660 230,518 225,887 217,648 Olde Columbine High 56,367 63,338 73,647 74,159 67,771 Silver Creek High 189,155 189,144 226,139 200,550 249,038 Skyline High 240,690 271,360 294,252 285,881 287,064 High Schools Total 1,664,757 1,849,721 2,079,708 2,112,970 2,183,938 Programs and Departments 17,224 23,530 26,134 25,981 21,054 Curriculum Specialist 72,696 52,977 14,234 9,871 8,615 District Athletics 441,209 508,642 602,598 442,069 471,395 District Technology 266,348 325,570 472,630 660,705 626,774 Extracurricular 20,751 22,293 28,024 31,594 49,348 Financial Services 57,445 | | | | | | • | |
| Niwot High 214,152 239,660 230,518 225,887 217,648 Olde Columbine High 56,367 63,338 73,647 74,159 67,771 Silver Creek High 189,155 189,144 226,139 200,550 249,038 Skyline High 240,690 271,360 294,252 285,881 287,064 High Schools Total 1,664,757 1,849,721 2,079,708 2,112,970 2,183,938 Programs and Departments 17,224 23,530 26,134 25,981 21,054 Curriculum Specialist 72,696 52,977 14,234 9,871 8,615 District Athletics 441,209 508,642 602,598 442,069 471,395 District Technology 266,348 325,570 472,630 660,705 626,774 Extracurricular 20,751 22,293 28,024 31,594 49,348 Financial Services 57,445 57,279 57,197 57,283 57,456 Innovation Programs - 27,656 | • | | • | | | | |
| Olde Columbine High 56,367 63,338 73,647 74,159 67,771 Silver Creek High 189,155 189,144 226,139 200,550 249,038 Skyline High 240,690 271,360 294,252 285,881 287,064 High Schools Total 1,664,757 1,849,721 2,079,708 2,112,970 2,183,938 Programs and Departments Apex Homeschool 17,224 23,530 26,134 25,981 21,054 Curriculum Specialist 72,696 52,977 14,234 9,871 8,615 District Athletics 441,209 508,642 602,598 442,069 471,395 District Technology 266,348 325,570 472,630 660,705 626,774 Extracurricular 20,751 22,293 28,024 31,594 49,348 Financial Services 57,445 57,279 57,197 57,283 57,456 Innovation Programs - 27,656 10,962 12,345 16,003 Stud | • | | | | | | |
| Silver Creek High 189,155 189,144 226,139 200,550 249,038 Skyline High 240,690 271,360 294,252 285,881 287,064 High Schools Total 1,664,757 1,849,721 2,079,708 2,112,970 2,183,938 Programs and Departments Apex Homeschool 17,224 23,530 26,134 25,981 21,054 Curriculum Specialist 72,696 52,977 14,234 9,871 8,615 District Athletics 441,209 508,642 602,598 442,069 471,395 District Technology 266,348 325,570 472,630 660,705 626,774 Extracurricular 20,751 22,293 28,024 31,594 49,348 Financial Services 57,445 57,279 57,197 57,283 57,456 Innovation Programs - 27,656 10,962 12,345 16,403 Student Services 14,178 16,608 17,541 18,224 13,452 Superin | | | | | | | |
| Skyline High 240,690 271,360 294,252 285,881 287,064 High Schools Total 1,664,757 1,849,721 2,079,708 2,112,970 2,183,938 Programs and Departments Apex Homeschool 17,224 23,530 26,134 25,981 21,054 Curriculum Specialist 72,696 52,977 14,234 9,871 8,615 District Athletics 441,209 508,642 602,598 442,069 471,395 District Technology 266,348 325,570 472,630 660,705 666,775 Extracurricular 20,751 22,293 28,024 31,594 49,348 Financial Services 57,445 57,279 57,197 57,283 57,456 Innovation Programs - 27,656 10,962 12,345 16,403 Student Services 14,178 16,608 17,541 18,224 13,452 Superintendents Office 88,084 166,204 125,968 250,539 15,453 Voca | _ | | | | | | |
| High Schools Total 1,664,757 1,849,721 2,079,708 2,112,970 2,183,938 Programs and Departments Apex Homeschool 17,224 23,530 26,134 25,981 21,054 Curriculum Specialist 72,696 52,977 14,234 9,871 8,615 District Athletics 441,209 508,642 602,598 442,069 471,395 District Technology 266,348 325,570 472,630 660,705 626,774 Extracurricular 20,751 22,293 28,024 31,594 49,348 Financial Services 57,445 57,279 57,197 57,283 57,456 Innovation Programs - 27,656 10,962 12,345 16,403 Student Services 14,178 16,068 17,541 18,224 13,452 Vocational Education Services 143,869 127,342 112,904 84,888 90,826 Title I 7,067 10,067 13,147 15,789 17,367 Other <td>_</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | _ | | | | | | |
| Programs and Departments Apex Homeschool 17,224 23,530 26,134 25,981 21,054 Curriculum Specialist 72,696 52,977 14,234 9,871 8,615 District Athletics 441,209 508,642 602,598 442,069 471,395 District Technology 266,348 325,570 472,630 660,705 626,774 Extracurricular 20,751 22,293 28,024 31,594 49,348 Financial Services 57,445 57,279 57,197 57,283 57,456 Innovation Programs - 27,656 10,962 12,345 16,403 Student Services 14,178 16,068 17,541 18,224 13,452 Superintendents Office 88,084 166,204 125,968 250,539 15,453 Vocational Education Services 143,869 127,342 112,904 84,888 90,826 Title I 7,067 10,067 13,147 15,789 17,367 Other | | _ | | | | | |
| Apex Homeschool 17,224 23,530 26,134 25,981 21,054 Curriculum Specialist 72,696 52,977 14,234 9,871 8,615 District Athletics 441,209 508,642 602,598 442,069 471,395 District Technology 266,348 325,570 472,630 660,705 626,774 Extracurricular 20,751 22,293 28,024 31,594 49,348 Financial Services 57,445 57,279 57,197 57,283 57,456 Innovation Programs - 27,656 10,962 12,345 16,403 Student Services 14,178 16,068 17,541 18,224 13,452 Superintendents Office 88,084 166,204 125,968 250,539 15,453 Vocational Education Services 143,869 127,342 112,904 84,888 90,826 Title I 7,067 10,067 13,147 15,789 17,367 Other 96,189 128,934 201,192 | High Schools Total | _ | 1,664,757 | 1,849,721 | 2,079,708 | 2,112,970 | 2,183,938 |
| Curriculum Specialist 72,696 52,977 14,234 9,871 8,615 District Athletics 441,209 508,642 602,598 442,069 471,395 District Technology 266,348 325,570 472,630 660,705 626,774 Extracurricular 20,751 22,293 28,024 31,594 49,348 Financial Services 57,445 57,279 57,197 57,283 57,456 Innovation Programs - 27,656 10,962 12,345 16,403 Student Services 14,178 16,068 17,541 18,224 13,452 Superintendents Office 88,084 166,204 125,968 250,539 15,453 Vocational Education Services 143,869 127,342 112,904 84,888 90,826 Title I 7,067 10,067 13,147 15,789 17,367 Other 96,189 128,934 201,192 273,482 378,145 Programs and Departments Total 1,225,060 1,466,562 | | | | | | | |
| District Athletics 441,209 508,642 602,598 442,069 471,395 District Technology 266,348 325,570 472,630 660,705 626,774 Extracurricular 20,751 22,293 28,024 31,594 49,348 Financial Services 57,445 57,279 57,197 57,283 57,456 Innovation Programs - 27,656 10,962 12,345 16,403 Student Services 14,178 16,068 17,541 18,224 13,452 Superintendents Office 88,084 166,204 125,968 250,539 15,453 Vocational Education Services 143,869 127,342 112,904 84,888 90,826 Title I 7,067 10,067 13,147 15,789 17,367 Other 96,189 128,934 201,192 273,482 378,145 Programs and Departments Total 1,225,060 1,466,562 1,682,531 1,882,770 1,766,288 | Apex Homeschool | | 17,224 | 23,530 | 26,134 | 25,981 | 21,054 |
| District Technology 266,348 325,570 472,630 660,705 626,774 Extracurricular 20,751 22,293 28,024 31,594 49,348 Financial Services 57,445 57,279 57,197 57,283 57,456 Innovation Programs - 27,656 10,962 12,345 16,403 Student Services 14,178 16,068 17,541 18,224 13,452 Superintendents Office 88,084 166,204 125,968 250,539 15,453 Vocational Education Services 143,869 127,342 112,904 84,888 90,826 Title I 7,067 10,067 13,147 15,789 17,367 Other 96,189 128,934 201,192 273,482 378,145 Programs and Departments Total 1,225,060 1,466,562 1,682,531 1,882,770 1,766,288 | Curriculum Specialist | | 72,696 | 52,977 | 14,234 | 9,871 | 8,615 |
| Extracurricular 20,751 22,293 28,024 31,594 49,348 Financial Services 57,445 57,279 57,197 57,283 57,456 Innovation Programs - 27,656 10,962 12,345 16,403 Student Services 14,178 16,068 17,541 18,224 13,452 Superintendents Office 88,084 166,204 125,968 250,539 15,453 Vocational Education Services 143,869 127,342 112,904 84,888 90,826 Title I 7,067 10,067 13,147 15,789 17,367 Other 96,189 128,934 201,192 273,482 378,145 Programs and Departments Total 1,225,060 1,466,562 1,682,531 1,882,770 1,766,288 | District Athletics | | 441,209 | 508,642 | 602,598 | 442,069 | 471,395 |
| Financial Services 57,445 57,279 57,197 57,283 57,456 Innovation Programs - 27,656 10,962 12,345 16,403 Student Services 14,178 16,068 17,541 18,224 13,452 Superintendents Office 88,084 166,204 125,968 250,539 15,453 Vocational Education Services 143,869 127,342 112,904 84,888 90,826 Title I 7,067 10,067 13,147 15,789 17,367 Other 96,189 128,934 201,192 273,482 378,145 Programs and Departments Total 1,225,060 1,466,562 1,682,531 1,882,770 1,766,288 | District Technology | | 266,348 | 325,570 | 472,630 | 660,705 | 626,774 |
| Innovation Programs - 27,656 10,962 12,345 16,403 Student Services 14,178 16,068 17,541 18,224 13,452 Superintendents Office 88,084 166,204 125,968 250,539 15,453 Vocational Education Services 143,869 127,342 112,904 84,888 90,826 Title I 7,067 10,067 13,147 15,789 17,367 Other 96,189 128,934 201,192 273,482 378,145 Programs and Departments Total 1,225,060 1,466,562 1,682,531 1,882,770 1,766,288 | Extracurricular | | 20,751 | 22,293 | 28,024 | 31,594 | 49,348 |
| Student Services 14,178 16,068 17,541 18,224 13,452 Superintendents Office 88,084 166,204 125,968 250,539 15,453 Vocational Education Services 143,869 127,342 112,904 84,888 90,826 Title I 7,067 10,067 13,147 15,789 17,367 Other 96,189 128,934 201,192 273,482 378,145 Programs and Departments Total 1,225,060 1,466,562 1,682,531 1,882,770 1,766,288 | Financial Services | | 57,445 | 57,279 | 57,197 | 57,283 | 57,456 |
| Superintendents Office 88,084 166,204 125,968 250,539 15,453 Vocational Education Services 143,869 127,342 112,904 84,888 90,826 Title I 7,067 10,067 13,147 15,789 17,367 Other 96,189 128,934 201,192 273,482 378,145 Programs and Departments Total 1,225,060 1,466,562 1,682,531 1,882,770 1,766,288 | Innovation Programs | | - | 27,656 | 10,962 | 12,345 | 16,403 |
| Vocational Education Services 143,869 127,342 112,904 84,888 90,826 Title I 7,067 10,067 13,147 15,789 17,367 Other 96,189 128,934 201,192 273,482 378,145 Programs and Departments Total 1,225,060 1,466,562 1,682,531 1,882,770 1,766,288 | Student Services | | 14,178 | 16,068 | 17,541 | 18,224 | 13,452 |
| Vocational Education Services 143,869 127,342 112,904 84,888 90,826 Title I 7,067 10,067 13,147 15,789 17,367 Other 96,189 128,934 201,192 273,482 378,145 Programs and Departments Total 1,225,060 1,466,562 1,682,531 1,882,770 1,766,288 | Superintendents Office | | 88,084 | 166,204 | 125,968 | 250,539 | 15,453 |
| Other 96,189 128,934 201,192 273,482 378,145 Programs and Departments Total 1,225,060 1,466,562 1,682,531 1,882,770 1,766,288 | Vocational Education Services | | 143,869 | 127,342 | 112,904 | 84,888 | 90,826 |
| Programs and Departments Total 1,225,060 1,466,562 1,682,531 1,882,770 1,766,288 | Title I | | 7,067 | 10,067 | 13,147 | 15,789 | 17,367 |
| | Other | | 96,189 | 128,934 | 201,192 | 273,482 | 378,145 |
| District Total \$ 4,304,068 \$ 4,826,683 \$ 5,234,070 \$ 5,513.273 \$ 5.580.201 | Programs and Departments Total | | 1,225,060 | 1,466,562 | 1,682,531 | 1,882,770 | 1,766,288 |
| | District Total | Ś | 4,304.068 \$ | 4,826.683 \$ | 5,234.070 S | 5,513.273 Ś | 5,580.201 |



FUND 27 - COMMUNITY EDUCATION FUND

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

<u>Community Schools</u> - Funds are generated through tuition and fees. Expenditures include salaries, enrichment program services, supplies/materials, and some furniture/equipment purchases. Community Schools includes before/after school child care, wrap-around programs for part-time preschool students, and after-school, summer, or non-school-day enrichment programs. Community Schools primarily serves elementary school age students.

<u>Facility Use</u> - Funds are generated through rental and use fees of district facilities. Expenditures include costs for custodial services, repairs and maintenance, administration, and supplies and materials.

<u>Summer School</u> - 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 FISCAL YEARS ENDING 2019 - 2021

| | | Actual 6/30/19 | | Amended Budget 6/30/20 | | Actual 6/30/20 | | Adopted Budget 6/30/21 | | Amended Budget 6/30/21 |
|--|----|-------------------|----|------------------------------|----|-------------------|----|------------------------------|----|------------------------------|
| Revenues | | | | | | | | | | |
| Local Revenues | | | | | | | | | | |
| Investment Income | \$ | 89,639 | \$ | 86,000 | \$ | 63,235 | \$ | 42,000 | \$ | 7,900 |
| Charges for Services | | 7,264,693 | | 7,014,000 | | 4,764,916 | | 5,150,800 | | 1,836,457 |
| Local Grants/Awards | | - | | - | | 550,672 | | - | | 415,000 |
| Total Local Revenues | | 7,354,332 | | 7,100,000 | | 5,378,823 | _ | 5,192,800 | | 2,259,357 |
| Federal Revenues | | | | | | | | | | |
| Federal Grants | | - | | - | | 3,577 | | - | | 949,187 |
| Total Revenues | | 7,354,332 | | 7,100,000 | | 5,382,400 | | 5,192,800 | | 3,208,544 |
| Expenditures | | | | | | | | | | |
| Instruction | | 5,070,242 | | 4,916,918 | | 4,241,159 | | 3,917,000 | | 4,140,194 |
| Support Services | | 2,124,878 | | 2,383,082 | | 1,511,853 | | 2,004,000 | | 1,436,360 |
| Capital Outlay | | 52,931 | | 100,000 | | 43,962 | | 25,000 | | 60,000 |
| Total Expenditures | | 7,248,051 | | 7,400,000 | | 5,796,974 | | 5,946,000 | | 5,636,554 |
| Excess (Deficiency) of Revenues | - | | | | | | | | | |
| Over (Under) Expenditures | | 106,281 | _ | (300,000) | _ | (414,574) | _ | (753,200) | _ | (2,428,010) |
| Transfers in (out) | | 11,020 | | 408,000 | | 40,537 | | - | | 1,423,051 |
| Net Change in Fund Balance | | 117,301 | _ | 108,000 | | (374,037) | _ | (753,200) | | (1,004,959) |
| Fund Balance, Beginning Fund Balance, Ending | | 3,328,369 | | 3,445,670 | | 3,445,670 | | 3,087,050 | | 3,071,633 |
| Restricted | _ | 3,445,670 | | 3,553,670 | | 3,071,633 | | 2,333,850 | | 2,066,674 |
| Fund Balance, Ending | \$ | 3,445,670 | \$ | 3,553,670 | \$ | 3,071,633 | \$ | 2,333,850 | \$ | 2,066,674 |



FUND 29 - FAIR CONTRIBUTIONS 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, Dacono and Broomfield. 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 FISCAL YEARS ENDING 2019 - 2021

| | Actual 6/30/19 | Amended Budget 6/30/20 | | Actual 6/30/20 | | Adopted Budget 6/30/21 | | Amended Budget 6/30/21 |
|-------------------------|-------------------|------------------------------|----------------|-------------------|----|------------------------------|----|------------------------------|
| Revenues | | | | | | | | , |
| Local Revenues | | | | | | | | |
| Investment Income | \$ 153,364 | \$ 150,000 |) \$ | 113,991 | \$ | 75,000 | \$ | 13,000 |
| Cash in Lieu Revenue | 2,587,132 | 2,500,000 | | 1,178,153 | | 1,488,000 | | 1,600,000 |
| Total Revenues | 2,740,496 | 2,650,000 |) | 1,292,144 | _ | 1,563,000 | | 1,613,000 |
| Expenditures | | | | | | | | |
| Purchased Services | 360,261 | 500,000 |) | 7,200 | | 500,000 | | 25,000 |
| Capital Outlay | 167,130 | 1,600,000 |) | 952,460 | | 2,000,000 | | 1,600,000 |
| Total Expenditures | 527,391 | 2,100,000 | - - | 959,660 | | 2,500,000 | | 1,625,000 |
| Excess of Revenues Over | | | | | | | | |
| (Under) Expenditures | 2,213,105 | 550,000 | | 332,484 | _ | (937,000) | _ | (12,000) |
| Fund Balance, Beginning | 5,378,716 | 7,591,82 | L | 7,591,821 | | 7,512,821 | | 7,924,305 |
| Fund Balance, Ending | | | | | | | | |
| Committed | 7,591,821 | 8,141,82 | L | 7,924,305 | | 6,575,821 | | 7,912,305 |
| Fund Balance, Ending | \$ 7,591,821 | \$ 8,141,82 | . \$ | 7,924,305 | \$ | 6,575,821 | \$ | 7,912,305 |



FUND 31 - 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 \$514,915,000 as of June 30, 2020. In November of 2016, District taxpayers authorized \$260 million of general obligation debt in order to address the District's capital needs due to growth. In December of 2016, the District issued \$200 million of the \$260 million that was authorized, and issued the remaining \$60 million in October of 2018. The budgeted amount for the District's debt service and related fees for Fiscal Year 2020-21 is \$60,164,439. 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 2020 assessed valuation of \$4.10 billion is \$819.4 million. This exceeds the net amount of the District's bonds payable as of December 31, 2020 by approximately \$304.5 million.

The District's enrollment has changed between -4.70% and 1.24% per year over the past five years. Before the COVID-19 pandemic, continued annual increases of approximately 1 - 2% were expected for the next several years. The district experienced a downward impact to student enrollment as a result of the COVID-19 pandemic in the amount of approximately 1,500 students, or -4.7% (including the preschool program). District needs for additional school facilities are expected to continue to increase as growth resumes in subsequent years, and additional facility needs increased due to the expansion of the kindergarten program in the 2019-20 school year. 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 property tax levy for principal and interest on bonds was Board-approved at 17.550 mills for property tax year 2020 (to be collected in 2021), which is approximately 31.0% of the total tax levy of 56.542 mills. The District's debt service payments remain stable until 2023. In 2024, debt service payments are structured to drop by approximately \$15 million per year, decreasing modestly until 2031. Principal and interest payments from 2032 forward are structured to increase again until the majority of bonds are paid off in 2034, with a few remaining bonds scheduled through 2036. 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

| | | | | | Outstanding Balance | |
|---------------|---------------|-----------------|---------------------|---------------|----------------------------|------|
| Issue Date | Issue Amount | Interest % * | Principal Due | Premium ** | as of June 30, 2020 | Note |
| April 2006 | \$ 43,455,000 | 5.25% | Dec 15 through 2020 | \$ 2,520,719 | \$ 7,750,000 | 1 |
| February 2009 | \$104,000,000 | 3.000% - 3.625% | Dec 15 through 2021 | \$ 504,199 | 200,000 | 2 |
| May 2010 | \$ 8,590,000 | 5.25% | Dec 15, 2023 - 2025 | \$ 1,191,756 | 8,590,000 | |
| May 2010 | \$ 76,410,000 | 5.34% - 5.79% | Dec 15, 2026-2033 | \$ - | 76,410,000 | 3 |
| May 2011 | \$ 34,355,000 | 5.0% | Dec 15 through 2019 | \$ 4,011,133 | - | |
| June 2011 | \$ 31,150,000 | 2.75% - 5.0% | Dec 15 through 2022 | \$ 4,359,203 | 25,065,000 | |
| February 2012 | \$ 34,695,000 | 2.0% - 4.0% | Dec 15 through 2024 | \$ 4,245,413 | 23,395,000 | |
| October 2014 | \$ 50,355,000 | 3.0% - 5.0% | Dec 15 through 2026 | \$ 10,821,491 | 46,450,000 | |
| February 2016 | \$115,155,000 | 2.5% - 5.0% | Dec 15 through 2033 | \$ 12,871,395 | 96,235,000 | |
| October 2016 | \$ 14,390,000 | 1.75% - 5.0% | Dec 15, 2021 - 2022 | \$ 2,430,004 | 14,390,000 | |
| December 2016 | \$200,000,000 | 3.0% - 5.0% | Dec 15 through 2036 | \$ 23,640,238 | 183,325,000 | |
| October 2018 | \$ 60,340,000 | 5.0% | Dec 15 through 2022 | \$ 3,415,401 | 33,105,000 | |
| | | | | | \$ 514,915,000 | |

^{*} All interest is payable on June 15 and December 15.

^{**} All premiums are being amortized over the life of the bonds.

¹⁾ The April 2006 issuance was partially refunded in October of 2016.

²⁾ Due to favorable market conditions, a portion of the February 2009 bonds was refinanced in Fiscal Year 2016.

³⁾ The \$76,410,000 bond issuance in May of 2010 was part of the Direct Pay Build America Bond Program.



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J BOND REDEMPTION FUND FISCAL YEARS ENDING 2019 - 2021

| | | Actual 6/30/19 | Amended Budget 6/30/20 | | Actual 6/30/20 | | Adopted Budget 6/30/21 | Amended Budget 6/30/21 |
|---|----|-------------------|------------------------------|----|-------------------|----|------------------------------|------------------------------|
| Revenues | | | | | | | _ | _ |
| Local Revenues | | | | | | | | |
| Property Taxes | \$ | 58,052,777 | \$ 73,294,052 | \$ | 73,389,872 | \$ | 73,294,052 | \$ 71,891,049 |
| Investment Income | | 1,002,126 | 1,200,000 | | 653,451 | | 600,000 | 85,000 |
| Other Local Sources | | - | - | | 982,297 | | - | 900,000 |
| Total Revenues | | 59,054,903 | 74,494,052 | _ | 75,025,620 | _ | 73,894,052 | 72,876,049 |
| Expenditures | | | | | | | | |
| Debt Principal | | 42,730,000 | 33,775,000 | | 33,775,000 | | 36,585,000 | 36,585,000 |
| Interest | | 26,106,920 | 25,208,839 | | 25,208,839 | | 23,559,439 | 23,559,439 |
| Fiscal Charges | | 15,594 | 21,000 | | 16,390 | | 20,000 | 20,000 |
| Total Expenditures | | 68,852,514 | 59,004,839 | | 59,000,229 | | 60,164,439 | 60,164,439 |
| Excess of Revenues and Other Sources Over (Under) | | | | | | | | |
| Expenditures and Other Uses | _ | (9,797,611) | 15,489,213 | _ | 16,025,391 | _ | 13,729,613 | 12,711,610 |
| Fund Balance, Beginning | | 62,572,848 | 52,775,237 | | 52,775,237 | | 67,769,450 | 68,800,628 |
| Fund Balance, Ending | \$ | 52,775,237 | \$ 68,264,450 | \$ | 68,800,628 | \$ | 81,499,063 | \$ 81,512,238 |



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J BOND REDEMPTION FUND GENERAL OBLIGATION BONDS AS OF JUNE 30, 2020

| General Obligation Bonds | | Principal | | Interest | | Total |
|---------------------------------|----|-------------|----|-------------|----|-------------|
| Refunding 1997 in 2006 | \$ | 7,750,000 | \$ | 203,438 | \$ | 7,953,438 |
| Building 2009 | | 200,000 | | 7,063 | | 207,063 |
| Building 2010A | | 8,590,000 | | 2,044,350 | | 10,634,350 |
| Building 2010B | | 76,410,000 | | 46,056,813 | | 122,466,813 |
| Refunding 2003 in 2011B | | 25,065,000 | | 1,887,975 | | 26,952,975 |
| Refunding 2004 in 2012 | | 23,395,000 | | 2,634,950 | | 26,029,950 |
| Refunding 2006 in 2014 | | 46,450,000 | | 12,033,750 | | 58,483,750 |
| Refunding 2009 in 2016A | | 96,235,000 | | 39,547,250 | | 135,782,250 |
| Refunding 2006 in 2016B | | 14,390,000 | | 1,259,106 | | 15,649,106 |
| Building 2016C | | 183,325,000 | | 94,231,325 | | 277,556,325 |
| Building 2018 | | 33,105,000 | | 2,536,875 | | 35,641,875 |
| Total General Obligation Bonds | Ś | 514.915.000 | Ś | 202,442,895 | Ś | 717.357.895 |

DETAIL OF ANNUAL PAYMENTS - ALL BONDS

| | | | | | Total | |
|-------------|------|------------|----|-------------|-------|-----------------|
| Fiscal Year | | Principal | | Interest | Prin | ncipal/Interest |
| 2020-21 | \$ | 36,585,000 | \$ | 23,559,439 | \$ | 60,144,439 |
| 2021-22 | | 36,185,000 | | 21,932,820 | | 58,117,820 |
| 2022-23 | | 36,795,000 | | 20,284,189 | | 57,079,189 |
| 2023-24 | | 23,050,000 | | 18,900,695 | | 41,950,695 |
| 2024-25 | | 24,560,000 | | 17,823,958 | | 42,383,958 |
| 2025-26 | | 25,910,000 | | 16,616,139 | | 42,526,139 |
| 2026-27 | | 27,510,000 | | 15,272,742 | | 42,782,742 |
| 2027-28 | | 28,190,000 | | 13,853,223 | | 42,043,223 |
| 2028-29 | | 29,270,000 | | 12,367,637 | | 41,637,637 |
| 2029-30 | | 30,185,000 | | 10,877,601 | | 41,062,601 |
| 2030-31 | | 31,530,000 | | 9,381,106 | | 40,911,106 |
| 2031-32 | | 39,680,000 | | 7,654,560 | | 47,334,560 |
| 2032-33 | | 43,875,000 | | 5,629,415 | | 49,504,415 |
| 2033-34 | | 39,815,000 | | 3,725,221 | | 43,540,221 |
| 2034-35 | | 20,345,000 | | 2,478,400 | | 22,823,400 |
| 2035-36 | | 20,430,000 | | 1,560,750 | | 21,990,750 |
| 2036-37 | | 21,000,000 | _ | 525,000 | | 21,525,000 |
| Total | \$ 5 | 14,915,000 | \$ | 202,442,895 | \$ | 717,357,895 |



FUND 41 - BUILDING FUND

The Building Fund is a Capital Project Fund used to budget and account for the proceeds of bond sales and expenditures for capital outlay for land, buildings, improvements of grounds, construction of buildings, additions or remodeling of buildings, or the initial purchase and replacement of certain equipment.

In December 2016, the District issued \$200 million in bonds and received an additional \$23.6 million in bond premium. This resulted in a total of \$223.6 million in proceeds from the initial sale of bonds that were authorized by voters in November 2016. Many projects are funded by these bonds, including the recently-opened Grand View Elementary, Soaring Heights PK-8, and the St. Vrain Innovation Center.

An additional \$60 million bond issuance took place in October of 2018, generating an additional \$3.4 million in premium. This provided the balance of the funds necessary for all of the planned projects as described in the November 2016 ballot information.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J BUILDING FUND FISCAL YEARS ENDING 2019 - 2021

| | Amended Actual Budget Actual 6/30/19 6/30/20 6/30/20 | | Adopted Budget 6/30/21 | Amended Budget 6/30/21 | |
|--------------------------------|--|----------------|------------------------------|------------------------------|---------------|
| Revenues | | | | | |
| Local Revenues | | | | | |
| Investment Income | \$ 3,171,352 | \$ 2,600,000 | \$ 1,831,318 | \$ 650,000 | \$ 108,000 |
| Other Local Sources | 301,944 | 610,000 | 605,713 | 5,000 | 5,000 |
| Total Revenues | 3,473,296 | 3,210,000 | 2,437,031 | 655,000 | 113,000 |
| Expenditures | | | | | |
| Salaries | 461,074 | 580,000 | 567,218 | 701,000 | 647,000 |
| Benefits | 138,907 | 180,000 | 178,397 | 226,000 | 207,000 |
| Purchased Services | 12,086,424 | 14,000,000 | 7,130,134 | 12,000,000 | 9,000,000 |
| Supplies and Materials | 247,764 | - | 2,639 | - | - |
| Capital Outlay | 30,333,570 | 70,000,000 | 40,402,668 | 45,000,000 | 52,000,000 |
| Other | 4,114 | 6,000 | 3,960 | 5,000 | 6,000 |
| Total Expenditures | 43,271,853 | 84,766,000 | 48,285,016 | 57,932,000 | 61,860,000 |
| Excess of Revenues Over | • | | | | |
| (Under) Expenditures | (39,798,557 |) (81,556,000) | (45,847,985) | (57,277,000) | (61,747,000) |
| Other Financing Sources (Uses) | ' | | | | |
| Proceeds of Bonds | 60,340,000 | - | - | - | - |
| Premium on Issuance of Bonds | 3,415,401 | | | | |
| Total other financing sources | 63,755,401 | - | - | - | - |
| Net change in fund balance | 23,956,844 | (81,556,000) | (45,847,985) | (57,277,000) | (61,747,000) |
| Fund Balance, Beginning | 101,441,315 | 125,398,159 | 125,398,159 | 72,141,159 | 79,550,174 |
| Fund Balance, Ending | \$ 125,398,159 | \$ 43,842,159 | \$ 79,550,174 | \$ 14,864,159 | \$ 17,803,174 |

Fund 41 - Building Fund 55



FUND 43 - CAPITAL RESERVE 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 major equipment purchases.

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 FISCAL YEARS ENDING 2019 - 2021

| | | | | Amended | | | | Adopted | | Amended |
|----------------------------|----|------------|----|-------------|----|-------------|----|-------------|----|-------------|
| | | Actual | | Budget | | Actual | | Budget | | Budget |
| | | 6/30/19 | | 6/30/20 | | 6/30/20 | | 6/30/21 | | 6/30/21 |
| Revenues | | | | | | | | | | |
| Local Revenues | | | | | | | | | | |
| Investment Income | \$ | 202,522 | \$ | 220,000 | \$ | 167,961 | \$ | 110,000 | \$ | 15,000 |
| Other Local Sources | | 310,461 | | 191,677 | | 191,316 | | 75,000 | | 76,500 |
| Total Local Revenues | _ | 512,983 | _ | 411,677 | | 359,277 | | 185,000 | _ | 91,500 |
| State Revenues | | | | | | | | | | |
| State Equalization | | 9,912,533 | | 6,080,821 | | 6,080,821 | | 2,702,497 | _ | 7,158,683 |
| Total Revenues | | 10,425,516 | _ | 6,492,498 | _ | 6,440,098 | _ | 2,887,497 | _ | 7,250,183 |
| Expenditures | | | | | | | | | | |
| Capital Expenditures | | 8,834,290 | | 10,044,106 | | 9,034,008 | | 8,247,373 | | 12,809,367 |
| Revenues Less Expenditures | | 1,591,226 | | (3,551,608) | | (2,593,910) | | (5,359,876) | | (5,559,184) |
| Transfers in (out) | | - | | 371,060 | | 816,753 | | - | | (60,051) |
| Excess of Revenues Over | | | | | | | | | | - |
| (Under) Expenditures | | 1,591,226 | | (3,180,548) | | (1,777,157) | | (5,359,876) | _ | (5,619,235) |
| Fund Balance, Beginning | | 7,714,189 | | 9,305,415 | | 9,305,415 | | 7,312,608 | | 7,528,258 |
| Fund Balance, Ending | | | | | | | | | | |
| Committed | | 9,305,415 | | 6,124,867 | | 7,528,258 | | 1,952,732 | | 1,909,023 |
| Fund Balance, Ending | \$ | 9,305,415 | \$ | 6,124,867 | \$ | 7,528,258 | \$ | 1,952,732 | \$ | 1,909,023 |



CAP RESERVE FY 2021 SUMMARY GF Funded 2021 CAP Reserve ESTIMATED COSTS

| | | Percent of | 2021 Proposed | 2021 CAP |
|-------------------------------|---|------------|--------------------|-------------------|
| Fund Accounts | Fund Manager | Total | CAP Summary | Funding Source |
| Arts/Athletics | Executive Director of Athletics/Fine Arts | 1.4 % | \$ 178,500 | 2021 General Fund |
| Custodial | Custodial Manager | 5.5 % | 704,000 | 2021 General Fund |
| Districtwide Capital Projects | Executive Director of Construction/Mainenance | 84.8 % | 10,864,734 | 2021 General Fund |
| Nutrition Services | Director of Nutrition Services | 0.6 % | 75,000 | 2021 General Fund |
| Transportation | Director of Transportation | 7.7 % | 987,133 | 2021 General Fund |
| Total | | 100.0 % | \$ 12,809,367 | |



FUND 65 - SELF INSURANCE FUND

The Self Insurance Fund is an internal service fund used to account for the District's self-funded insurance plan. Revenues for the fund include employee and District contributions towards health and dental claims, and rebates or incentives from healthcare provider contracts. Expenditures include salary, benefits, purchased services, supplies, and equipment related to managing the self-insurance health and dental plans and complying with the Health Insurance Portability and Accountability Act (HIPAA).

Initial funding for the fund was in the form of transfers from the General Fund that were attributable to the United, Cigna and MetLife plan histories, and the results of successful negotiations by the District Administration on behalf of the District's employees.

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J SELF INSURANCE FUND FISCAL YEARS ENDING 2019 - 2021

| | Amended Actual Budget Actual 6/30/19 6/30/20 6/30/20 | | | | Adopted Budget 6/30/21 | | Amended Budget 6/30/21 | | |
|-------------------------|--|----|------------|----|------------------------------|----|------------------------------|----|-------------|
| Revenues | | | | | | | | | |
| Local Revenues | | | | | | | | | |
| Investment Income | \$ 131,464 | \$ | 120,000 | \$ | 98,280 | \$ | 60,000 | \$ | 17,000 |
| Charges for Services | 21,161,876 | | 23,571,000 | | 23,914,896 | | 24,175,000 | | 24,368,400 |
| Other Local Sources | - | | 10,000 | | 78,898 | | 10,000 | | 10,000 |
| Total Revenues | 21,293,340 | _ | 23,701,000 | _ | 24,092,074 | _ | 24,245,000 | _ | 24,395,400 |
| Expenditures | | | | | | | | | |
| Salaries | 185,883 | | 205,200 | | 178,259 | | 214,883 | | 214,875 |
| Benefits | 55,728 | | 60,480 | | 58,195 | | 68,655 | | 71,383 |
| Purchased Services | 2,694,947 | | 3,652,480 | | 3,472,024 | | 4,134,000 | | 4,406,100 |
| Supplies and Materials | - | | 5,400 | | - | | 5,400 | | 5,400 |
| Claims Paid | 15,603,272 | | 18,791,136 | | 15,189,495 | | 20,204,009 | | 20,569,325 |
| Other | 706,097 | | 820,000 | | 835,883 | | 943,000 | | 1,005,000 |
| Total Expenditures | 19,245,927 | | 23,534,696 | | 19,733,856 | | 25,569,947 | | 26,272,083 |
| Excess of Revenues Over | _ | | | | | | _ | | _ |
| (Under) Expenditures | 2,047,413 | _ | 166,304 | | 4,358,218 | _ | (1,324,947) | _ | (1,876,683) |
| Fund Balance, Beginning | 4,447,290 | | 6,494,703 | | 6,494,703 | | 9,157,775 | | 10,852,921 |
| Fund Balance, Ending | \$ 6,494,703 | \$ | 6,661,007 | \$ | 10,852,921 | \$ | 7,832,828 | \$ | 8,976,238 |

Fund 65 - Self Insurance Fund 58



SUMMARY BUDGET REPORTS

The following pages contain consolidated budgetary information to provide a district-wide, comprehensive summary of the individual fund budgets.

Consolidated Budget Summary

The first page of the Consolidated Budget Summary shows all funds available compared to total appropriations, summarized by operating funds and other funds. Subsequent pages show the detail for each fund in a side-by-side, comparison format.

Operating funds include the General Fund, Capital Reserve Fund, Colorado Preschool Program Fund, Community Education Fund, Fair Contributions Fund, Designated Grant Fund, Nutrition Services Fund, Risk Management Fund, Self-Insurance Fund and Student Activities Special Revenue Fund.

Other funds include the Bond Redemption Fund and Building Fund.

Expenditures by Program and Object

This schedule presents the budget of each fund, organized by program and object, according to the state-mandated "Uniform Budget Summary" format as required under C.R.S. 22-44-105(1)(d.5).

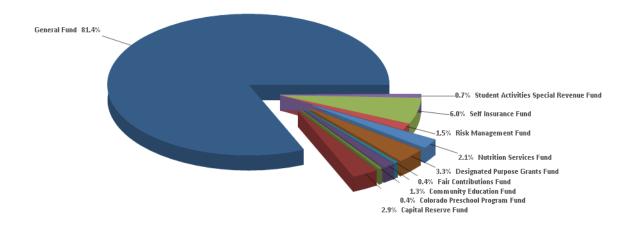


ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CONSOLIDATED AMENDED BUDGET SUMMARY FISCAL YEAR ENDING JUNE 30, 2021

| Fund Accounts | Net Operating Funds Total | Net Other Funds Total | District Total |
|-----------------------------|---------------------------------|-----------------------------|-------------------|
| Beginning Fund Balance | \$ 185,367,373 | \$ 148,350,802 | \$ 333,718,175 |
| Revenues | 408,416,455 | 72,989,049 | 481,405,504 |
| Transfers In | 3,403,051 | - | 3,403,051 |
| Total Funds Available | 597,186,879 | 221,339,851 | 818,526,730 |
| | | | |
| Expenditures | 439,537,485 | 122,024,439 | 561,561,924 |
| Transfers Out | 3,403,051 | - | 3,403,051 |
| TABOR Reserves | 10,951,000 | - | 10,951,000 |
| Other Appropriated Reserves | 143,295,343 | 99,315,412 | 242,610,755 |
| Total Appropriations | \$ 597,186,879 | \$ 221,339,851 | \$ 818,526,730 |

Consolidated Operating Funds

Expenditures





ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CONSOLIDATED AMENDED BUDGET SUMMARY OPERATING FUNDS FISCAL YEAR ENDING JUNE 30, 2021

| | | Capital Reserve | Colorado Preschool | Community | Fair Contributions |
|--|----------------|--------------------|-----------------------|----------------|-----------------------|
| Devenues | General Fund | Fund | Program Fund | Education Fund | Fund |
| Revenues State Formula | | | | | |
| State Formula | ć 104 07F 467 | ć | \$ - | ć | ć |
| Property Taxes | \$ 104,075,467 | • | • | \$ - | \$ - |
| State Equalization | 117,145,060 | 7,158,683 | 1,409,713 | - | - |
| Specific Ownership Taxes | 14,000,000 | - | - | - | - |
| Local Sources | FF C00 000 | | | | |
| Mill Levy Override | 55,680,088 | 15 000 | 1 000 | 7 000 | 12,000 |
| Investment Income | 191,999 | 15,000 | 1,000 | 7,900 | 13,000 |
| Charges for Services | 2,296,070 | 76 500 | - | 1,836,457 | 1 600 000 |
| Other | 4,372,999 | 76,500 | - | 415,000 | 1,600,000 |
| State Sources | 7.061.202 | | | | |
| Special Education Vocational Education | 7,961,293 | - | - | - | - |
| | 885,000 | - | - | - | - |
| Transportation Other | 2,062,956 | - | - | - | - |
| | 3,511,380 | - | - | - | - |
| Federal Sources | | | | | |
| Special Education Other | - 20 429 251 | - | - | - 040 107 | - |
| | 29,428,351 | | | 949,187 | |
| Total Revenues | 341,610,663 | 7,250,183 | 1,410,713 | 3,208,544 | 1,613,000 |
| Total Revenues and Other Sources | 341,610,663 | 7,250,183 | 1,410,713 | 3,208,544 | 1,613,000 |
| Expenditures | | | | | |
| Instruction Services | | | | | |
| Direct Instruction | 177,562,892 | 178,500 | 1,308,910 | 225,096 | |
| Instructional Support Services | 36,059,471 | 178,300 | 225,597 | 92,952 | _ |
| School Management | 24,497,959 | _ | 178,248 | - 52,552 | _ |
| Instruction Services Subtotal | | 179 500 | | 318,048 | |
| | 238,120,322 | 178,500 | 1,712,755 | 310,040 | |
| District Wide Support Services | 2 205 205 | | | | |
| General Administration | 3,296,396 | - | - | - | - |
| Fiscal Services | 4,968,574 | - | - | - | - |
| Operations/Maintenance/Custodial | 26,323,263 | 6,283,167 | - | - | - |
| Pupil Transportation | 10,519,063 | 987,133 | - | - | - |
| Central Services | 17,620,834 | - | - | - | - |
| Other Support | 428,553 | - | - | - | - |
| Nutrition Services | 45,000 | 75,000 | | | |
| District Wide Support Services Subtotal | 63,201,683 | 7,345,300 | | | |
| Community Services | 167,000 | - | - | 4,489,444 | - |
| Property | - | 5,285,567 | - | - | 1,625,000 |
| Other Operating Expendiures | 24,396,487 | - | - | 829,062 | - |
| Charter Schools | 32,257,296 | | | | |
| District Wide Subtotal | 56,820,783 | 5,285,567 | - | 5,318,506 | 1,625,000 |
| Total Budgeted Expenditures | 358,142,788 | 12,809,367 | 1,712,755 | 5,636,554 | 1,625,000 |
| Transfers (in) out | 3,343,000 | 60,051 | - | (1,423,051) | - |
| Total Exenditures and Transfers | 361,485,788 | 12,869,418 | 1,712,755 | 4,213,503 | 1,625,000 |
| | | | | | |
| Net Change in Fund Balance | (19,875,125) | (5,619,235) | (302,042) | (1,004,959) | (12,000) |
| Beginning Fund Balance | 141,633,897 | 7,528,258 | 560,060 | 3,071,633 | 7,924,305 |
| Ending Fund Balance | 121,758,772 | 1,909,023 | 258,018 | 2,066,674 | 7,912,305 |
| Assigned | 71,514,829 | - | - | - | - |
| Committed | 7,960,293 | 1,909,023 | - | - | - |
| Nonspendable | 1,552,573 | - | - | - | - |
| Restricted for TABOR | 10,951,000 | - | - | - | - |
| Restricted | 3,123,057 | - | 258,018 | 2,066,674 | - |
| Committed for Contingencies | 7,301,000 | - | - | - | - |
| Assigned/Unassigned Fund Balance | \$ 19,356,020 | \$ - | \$ - | \$ - | \$ 7,912,305 |
| | | | | | |
| | 20 250 7 | | 270.0 | | |
| Funded Pupil Count Budgeted Expenditure per Funded Pupil | 30,358.7 | 30,736.7 \$ 417 | 378.0 | | 30,736.7 |



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CONSOLIDATED AMENDED BUDGET SUMMARY OPERATING FUNDS FISCAL YEAR ENDING JUNE 30, 2021

| | Designated Purpose Grants Fund | Nutrition Services Fund | Risk Management Fund | Self Insurance Fund | Student Activities Special Revenue Fund | Total |
|--|--------------------------------------|-------------------------------|-------------------------------|--------------------------------|---|-----------------------------------|
| Revenues | | | | | | |
| State Formula | | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - \$ | 104,075,467 |
| State Equalization | - | - | 4,439,370 | - | - | 130,152,826 |
| Specific Ownership Taxes | - | - | - | - | - | 14,000,000 |
| Local Sources | | | | | | |
| Mill Levy Override | - | - | - | - | - | 55,680,088 |
| Investment Income | - | 1,000 | 10,500 | 17,000 | 10,000 | 267,399 |
| Charges for Services | - | 38,000 | - | 24,368,400 | - | 28,538,927 |
| Other | 9,850 | | 25,000 | 10,000 | 2,820,000 | 9,421,349 |
| State Sources | , | , | , | , | , , | , , |
| Special Education | _ | _ | _ | - | - | 7,961,293 |
| Vocational Education | _ | _ | _ | _ | - | 885,000 |
| Transportation | _ | _ | _ | _ | _ | 2,062,956 |
| Other | 2,218,965 | 84,042 | _ | _ | _ | 5,814,387 |
| Federal Sources | 2,210,303 | 0.,0.2 | | | | 3,02 1,007 |
| Special Education | 7,222,768 | | _ | _ | _ | 7,222,768 |
| Other | 4,924,457 | | _ | _ | _ | 42,333,995 |
| | | | 4 474 070 | 24 205 400 | 2 020 000 | |
| Total Revenues | 14,376,040 | | 4,474,870 | 24,395,400 | 2,830,000 | 408,416,455 |
| Total Revenues and Other Sources | 14,376,040 | 7,247,042 | 4,474,870 | 24,395,400 | 2,830,000 | 408,416,455 |
| Expenditures | | | | | | |
| Instruction Services | | | | | | |
| Direct Instruction | 7,728,485 | ; <u>-</u> | - | - | 2,848,176 | 189,852,059 |
| Instructional Support Services | 5,544,822 | <u>-</u> | - | - | 148,960 | 42,071,802 |
| School Management | 104,500 | - | - | - | - | 24,780,707 |
| Instruction Services Subtotal | 13,377,807 | - | - | - | 2,997,136 | 256,704,568 |
| District Wide Support Services | | | | | | |
| General Administration | _ | _ | _ | _ | _ | 3,296,396 |
| Fiscal Services | _ | _ | _ | _ | _ | 4,968,574 |
| Operations/Maintenance/Custodial | 283,159 | | 816,064 | _ | _ | 33,705,653 |
| Pupil Transportation | 203,133 | _ | - | _ | _ | 11,506,196 |
| Central Services | _ | _ | 5,746,834 | 26,272,083 | 93,753 | 49,733,504 |
| Other Support | 715,074 | i _ | 3,740,034 | 20,272,003 | - | 1,143,627 |
| Nutrition Services | 713,074 | 2,169,981 | | _ | | 2,289,981 |
| | 000 222 | | 6 563 000 | | 02.752 | |
| District Wide Support Services Subtotal | 998,233 | | 6,562,898 | 26,272,083 | 93,753 | 106,643,931 |
| Community Services | - | - | - | - | 9,111 | 4,665,555 |
| Property | - | - | - | - | - | 6,910,567 |
| Other Operating Expendiures | - | 7,130,019 | - | - | - | 32,355,568 |
| Charter Schools | | | | | | 32,257,296 |
| District Wide Subtotal | | 7,130,019 | | | 9,111 | 76,188,986 |
| Total Budgeted Expenditures | 14,376,040 | | 6,562,898 | 26,272,083 | 3,100,000 | 439,537,485 |
| Transfers (in) out | - 44 275 040 | (1,630,000) | | - 26 272 002 | (350,000) | - |
| Total Exenditures and Transfers | 14,376,040 | | 6,562,898 | 26,272,083 | 2,750,000 | 439,537,485 |
| Net Change in Fund Balance | | (422,958) | (2,088,028) | (1,876,683) | | (31,121,030) |
| Beginning Fund Balance Ending Fund Balance | | 1,446,890 1,023,932 | 6,769,208 4,681,180 | 10,852,921 8,976,238 | 5,580,201 5,660,201 | 185,367,373 154,246,343 |
| - | | 1,023,332 | 4,001,100 | 0,570,230 | 3,000,201 | |
| Assigned | - | - | 4 604 400 | - 0.076.220 | - | 71,514,829 |
| Committed | - | - | 4,681,180 | 8,976,238 | - | 23,526,734 |
| Nonspendable | - | - | - | - | - | 1,552,573 |
| Restricted for TABOR | - | - | - | - | - | 10,951,000 |
| Restricted | - | 1,023,932 | - | - | 5,660,201 | 12,131,882 |
| Committed for Contingencies | | | | | · - | 7,301,000 |
| Assigned/Unassigned Fund Balance | \$ - | <u>\$ -</u> | <u>\$ -</u> | \$ - | \$ - \$ | 27,268,325 |
| Funded Pupil Count | 30,736.7 | 30,736.7 | 30,736.7 | | 30,736.7 | |
| Budgeted Expenditure per Funded Pupil | | | | | | |
| Buagetea Experialtare per Fullaea Pupil | \$ 468 | 503 ¢ | \$ 214 | | \$ 101 | |



ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J CONSOLIDATED AMENDED BUDGET SUMMARY OTHER FUNDS FISCAL YEAR ENDING JUNE 30, 2021

| | | Bond | | | Ne | et Total Other |
|---------------------------------------|----------|--------------|-------------|--------------|----|----------------|
| Description | Red | emption Fund | В | uilding Fund | | Funds |
| Revenues | | | | | | |
| Local Sources | | | | | | |
| Property Taxes | \$ | 71,891,049 | \$ | - | \$ | 71,891,049 |
| Investment Income | | 85,000 | | 108,000 | | 193,000 |
| Fund Raising and Contribuitions | | - | | - | | - |
| Proceeds From Borrowing | | - | | - | | - |
| Other | | 900,000 | | 5,000 | | 905,000 |
| Total Revenues | | 72,876,049 | | 113,000 | | 72,989,049 |
| <u>Expenditures</u> | | | | | | |
| Debt Services | | 60,164,439 | | - | | 60,164,439 |
| Capital Outlay | | - | | 61,860,000 | | 61,860,000 |
| Student Scholarships | | - | | - | | - |
| Total Budgeted Expenditures | | 60,164,439 | | 61,860,000 | | 122,024,439 |
| Net Change in Fund Balance | | 12,711,610 | | (61,747,000) | | (49,035,390) |
| Beginning Fund Balances | | 68,800,628 | | 79,550,174 | | 148,350,802 |
| Ending Fund Balance | \$ | 81,512,238 | \$ | 17,803,174 | \$ | 99,315,412 |
| Estimated Funded Bunil Count | | 20.726.7 | | 20 726 7 | | |
| Estimated Funded Pupil Count | . | 30,736.7 | ۲ | 30,736.7 | | |
| Budgeted Expenditure per Funded Pupil | \$ | 1,957 | <u>></u> | 2,013 | | |



| | Fund # | 10 | 18 | 19 | 21 | 22 | 23 |
|--|------------------------|------------------------|--------------------|-----------------------|---------------|---------------------------|----------------------------------|
| | | | Risk Management | Colorado Preschool | Nutrition | Designated Purpose Grants | Student Activities Special |
| Description | Fund Name | General Fund | Fund | Program Fund | Services Fund | Fund | Revenue Fund |
| BEGINNING FUND BALANCE | | | | | | | |
| (includes ALL Reserves) | Object/Source | 141,633,897 | 6,769,208 | 560,060 | 1,446,890 | - | 5,580,201 |
| REVENUES | 4000 4000 | 400 575 000 | 25.500 | 4 000 | 424.000 | | 2 222 222 |
| Local Sources Intermediate Sources | 1000-1999 2000-2999 | 180,575,360 | 35,500 | 1,000 | 131,000 | 9,850 | 2,830,000 |
| State Sources | 3000-3999 | 41,263 144,573,455 | - | - | 84,042 | 2,218,965 | |
| Federal Sources | 4000-4999 | 29,428,351 | _ | - | 7,032,000 | 12,147,225 | _ |
| TOTAL REVENUES | | 354,618,429 | 35,500 | 1,000 | 7,247,042 | 14,376,040 | 2,830,000 |
| TOTAL BEGINNING FUND BALANCE & REVENUES | | 496,252,326 | 6,804,708 | 561,060 | 8,693,932 | 14,376,040 | 8,410,201 |
| TOTAL ALLOCATIONS (TO)FROM OTHER FUNDS | 5600,,5800 | (1,476,997) | - | - | - | - | - |
| TRANSFERS (TO)FROM OTHER FUNDS | 5200-5300 | (14,873,769) | 4,439,370 | 1,409,713 | 1,630,000 | - | 350,000 |
| TRANSFERS TO CHARTER SCHOOLS | 0594,5211,5711 | (32,257,296) | - | - | - | - | - |
| OTHER COURCES | 5100,5400, | | | | | | |
| OTHER SOURCES | 5500,5900 | | | | <u> </u> | | <u> </u> |
| AVAILABLE BEGINNING FUND BALANCE & REVENUES (Plus or Minus (if Revenue) Allocations and Transfers) | | 447,644,264 | 11,244,078 | 1,970,773 | 10,323,932 | 14,376,040 | 8,760,201 |
| (1 tas of Milias (11 teseriae) Allocations and Transiers) | | 447,044,204 | 11,244,070 | 1,570,773 | 10,323,332 | 14,370,040 | 0,700,201 |
| EXPENDITURES | | | | | | | |
| Instruction - Program 0010 - 2099 | | | | | | | |
| Salaries | 0100 | 121,414,232 | - | - | - | 3,455,751 | 205,504 |
| Employee Benefits | 0200 | 42,021,863 | - | - | - | 1,396,609 | 48,154 |
| Purchased Services | 0300,0400,0500 0600 | 4,078,201 | - | 1,111,910 20,000 | - | 110,192 2,668,027 | 625,930 |
| Supplies and Materials Property | 0700 | 9,236,852 566,538 | | 150,000 | | 97,906 | 1,514,888 40,192 |
| Other | 0800,0900 | 245,206 | - | 27,000 | - | - | 413,508 |
| Total Instruction | | 177,562,892 | | 1,308,910 | | 7,728,485 | 2,848,176 |
| Supporting Services | | | | | | | |
| Students - Program 2100 | | | | | | | |
| Salaries | 0100 | 15,289,864 | - | 54,839 | - | 2,253,855 | 7,097 |
| Employee Benefits | 0200 | 5,353,198 | - | 18,425 | - | 805,401 | 2,410 |
| Purchased Services Supplies and Materials | 0300,0400,0500 0600 | 815,725 164,008 | - | - | - | 108,068 346,668 | 11,757 124,616 |
| Property | 0700 | - | - | - | - | - | - |
| Other | 0800,0900 | 55,400 | - | - | - | 4,900 | 3,080 |
| Total Students | | 21,678,195 | - | 73,264 | - | 3,518,892 | 148,960 |
| Instructional Staff - Program 2200 | | | | | | | <u> </u> |
| Salaries | 0100 | 8,500,618 | - | 28,689 | - | 1,073,618 | - |
| Employee Benefits | 0200 | 2,531,103 | - | 9,994 | - | 364,265 | - |
| Purchased Services Supplies and Materials | 0300,0400,0500 0600 | 1,857,778 1,140,073 | - | 11,750 | - | 484,192 94,855 | - |
| Property | 0700 | 1,140,073 | | 101,300 | | - | |
| Other | 0800,0900 | 351,704 | - | 600 | - | 9,000 | |
| Total Instructional Staff | | 14,381,276 | | 152,333 | | 2,025,930 | - |
| General Administration- Program 2300 | | | | | | | |
| Salaries | 0100 | 1,244,420 | - | - | - | - | - |
| Employee Benefits | 0200 | 367,894 | - | - | - | - | - |
| Purchased Services | 0300,0400,0500 | 1,294,023 | - | - | - | - | - |
| Supplies and Materials Property | 0600 0700 | 316,899 | - | - | - | - | - |
| Other | 0800,0900 | 73,160 | _ | - | - | - | - |
| Total General Administration | | 3,296,396 | | | | | - |
| School Administration- Program 2400 | | | | | | | |
| Salaries | 0100 | 17,360,596 | - | 138,390 | - | 80,000 | - |
| Employee Benefits | 0200 | 5,907,622 | - | 39,858 | - | 24,500 | - |
| Purchased Services | 0300,0400,0500 | 145,550 | - | - | - | - | - |
| Supplies and Materials Property | 0600 0700 | 1,053,001 | - | - | - | - | - |
| Other | 0800,0900 | 31,190 | | | | | |
| Total School Administration | 0000,0300 | 24,497,959 | | 178,248 | | 104,500 | |
| Business Services- Program 2500 | | , .51,555 | | 270,240 | | 204,300 | |
| Salaries | 0100 | 2,621,754 | - | - | - | - | - |
| Employee Benefits | 0200 | 862,036 | - | - | - | - | - |
| Purchased Services | 0300,0400,0500 | 878,984 | - | - | - | - | - |
| Supplies and Materials | 0600 | 78,310 | - | - | - | - | - |
| Property | 0700 | - E37 400 | - | - | - | - | - |
| Other Total Business Services | 0800,0900 | 527,490 | | | | - | |
| i otai puoliiess sei vites | | 4,968,574 | | | | | - |



| | Fund # | 27 | 29 | 31 | 41 | 43 | 65 | |
|---|-----------------------------|----------------|-----------------------|--------------------|---------------|-----------------|----------------|---------------------------|
| | | Community | Fair Contributions | Bond Redemption | | Capital Reserve | Self Insurance | |
| Description | Fund Name | Education Fund | Fund | Fund | Building Fund | Fund | Fund | Total |
| BEGINNING FUND BALANCE | 01: ./6 | 2 274 522 | 7.024.205 | | 70.550.474 | 7.500.050 | 40.052.024 | 222 742 475 |
| (includes ALL Reserves) REVENUES | Object/Source | 3,071,633 | 7,924,305 | 68,800,628 | 79,550,174 | 7,528,258 | 10,852,921 | 333,718,175 |
| Local Sources | 1000-1999 | 2,259,357 | 13,000 | 72,876,049 | 113,000 | 91,500 | 24,395,400 | 283,321,166 |
| Intermediate Sources | 2000-2999 | - | 1,600,000 | - | - | - | - | 1,651,113 |
| State Sources | 3000-3999 | - | - | - | - | - | - | 146,876,462 |
| Federal Sources | 4000-4999 | 949,187 | - | | | - | | 49,556,763 |
| TOTAL REVENUES | | 3,208,544 | 1,613,000 | 72,876,049 | 113,000 | 91,500 | 24,395,400 | 481,405,504 |
| TOTAL BEGINNING FUND BALANCE & REVENUES | | 6,280,177 | 9,537,305 | 141,676,677 | 79,663,174 | 7,619,758 | 35,248,321 | 815,123,679 |
| TOTAL ALLOCATIONS (TO)FROM OTHER FUNDS TRANSFERS (TO)FROM OTHER FUNDS | 5600,,5800 | - 1 422 0F1 | - | - | - | - 7,000,633 | - | (1,476,997) |
| TRANSFERS (10)FROW OTHER FONDS TRANSFERS TO CHARTER SCHOOLS | 5200-5300 0594,5211,5711 | 1,423,051 | - | - | - | 7,098,632 | - | 1,476,997 (32,257,296) |
| THANSI ENS TO CHANTEN SCHOOLS | 5100,5400, | | | | | | | (32,237,230) |
| OTHER SOURCES | 5500,5900 | - | - | - | - | - | - | - |
| AVAILABLE BEGINNING FUND BALANCE & REVENUES | | | | | | | | |
| (Plus or Minus (if Revenue) Allocations and Transfers) | | 7,703,228 | 9,537,305 | 141,676,677 | 79,663,174 | 14,718,390 | 35,248,321 | 782,866,383 |
| | | | | | | | | |
| EXPENDITURES | | | | | | | | |
| Instruction - Program 0010 - 2099 Salaries | 0100 | 96,794 | | | | | | 125,172,281 |
| Employee Benefits | 0200 | 54,065 | - | | - | - | | 43,520,691 |
| Purchased Services | 0300,0400,0500 | 59,424 | - | - | - | - | - | 5,985,657 |
| Supplies and Materials | 0600 | 14,313 | - | - | - | - | - | 13,454,080 |
| Property | 0700 | - | - | - | - | 178,500 | - | 1,033,136 |
| Other | 0800,0900 | 500 | | | | | | 686,214 |
| Total Instruction | | 225,096 | | | | 178,500 | | 189,852,059 |
| Supporting Services | | | | | | | | |
| Students - Program 2100 Salaries | 0100 | | | | _ | | | 17,605,655 |
| Employee Benefits | 0200 | _ | _ | _ | - | - | - | 6,179,434 |
| Purchased Services | 0300,0400,0500 | - | - | - | - | - | - | 935,550 |
| Supplies and Materials | 0600 | - | - | - | - | - | - | 635,292 |
| Property | 0700 | - | - | - | - | - | - | - |
| Other | 0800,0900 | | | | | | | 63,380 |
| Total Students | | | | | | | | 25,419,311 |
| Instructional Staff - Program 2200 Salaries | 0100 | 10,172 | | | | | | 9,613,097 |
| Employee Benefits | 0200 | 2,197 | - | - | - | - | - | 2,907,559 |
| Purchased Services | 0300,0400,0500 | 25,583 | - | - | - | - | - | 2,379,303 |
| Supplies and Materials | 0600 | 55,000 | - | - | - | - | - | 1,391,228 |
| Property | 0700 | - | - | - | - | - | - | - |
| Other | 0800,0900 | - | | | | . <u> </u> | | 361,304 |
| Total Instructional Staff | | 92,952 | | | | . <u> </u> | | 16,652,491 |
| General Administration- Program 2300 | 0100 | | | | | | | 1 244 420 |
| Salaries Employee Benefits | 0200 | - | - | - | - | - | - | 1,244,420 367,894 |
| Purchased Services | 0300,0400,0500 | - | - | - | - | - | - | 1,294,023 |
| Supplies and Materials | 0600 | - | - | - | - | - | - | 316,899 |
| Property | 0700 | - | - | - | - | - | - | - |
| Other | 0800,0900 | | | - | | | | 73,160 |
| Total General Administration | | - | | - | | | - | 3,296,396 |
| School Administration- Program 2400 Salaries | 0100 | | | | | | _ | 17,578,986 |
| Employee Benefits | 0200 | - | - | - | - | - | | 5,971,980 |
| Purchased Services | 0300,0400,0500 | - | - | - | - | - | - | 145,550 |
| Supplies and Materials | 0600 | - | - | - | - | - | - | 1,053,001 |
| Property | 0700 | - | - | - | - | - | - | - |
| Other | 0800,0900 | | | | - | - | | 31,190 |
| Total School Administration | | | | | | | | 24,780,707 |
| Business Services- Program 2500 | _ | | | | | | | |
| Salaries Employee Benefits | 0100 | - | - | - | - | - | - | 2,621,754 |
| Employee Benefits Purchased Services | 0200 0300,0400,0500 | - | - | - | - | - | - | 862,036 878,984 |
| Supplies and Materials | 0600 | - | - | - | - | - | - | 78,310 |
| Property | 0700 | - | - | - | - | - | - | - |
| Other | 0800,0900 | - | - | - | | - | - | 527,490 |
| Total Business Services | | | | | | | | 4,968,574 |
| | | | | | | | | |



| | Fund # | 10 | 18 | 19 | 21 | 22 | 23 Student |
|---|------------------------|---|--------------------|-----------------------|----------------------|------------------------------|-----------------------|
| | | | Risk Management | Colorado Preschool | Nutrition | Designated Purpose Grants | Activities Special |
| Description | Fund Name | General Fund | Fund | Program Fund | Services Fund | Fund | Revenue Fund |
| Operations and Maintenance - Program 2600 | | | | | | | |
| Salaries | 0100 | 11,840,183 | 216,032 | - | - | - | - |
| Employee Benefits Purchased Services | 0200 0300,0400,0500 | 4,384,524 4,414,208 | 60,082 370,350 | - | - | 66,101 | - |
| Supplies and Materials | 0600 | 5,478,548 | 155,500 | - | | 9,850 | |
| Property | 0700 | 123,000 | - | - | _ | 207,208 | - |
| Other | 0800,0900 | 82,800 | 14,100 | - | - | - | - |
| Total Operations and Maintenance | | 26,323,263 | 816,064 | - | - | 283,159 | - |
| Student Transportation - Program 2700 | | | | | | | |
| Salaries | 0100 | 6,381,792 | - | - | - | - | - |
| Employee Benefits | 0200 | 2,446,541 | - | - | - | - | - |
| Purchased Services | 0300,0400,0500 | 497,630 | - | - | - | - | - |
| Supplies and Materials Property | 0600 0700 | 1,190,100 | - | - | - | - | - |
| Other | 0800,0900 | 3,000 | - | - | - | - | - |
| Total Student Transportation | | 10,519,063 | | | | | _ |
| Central Support - Program 2800 | | , | | | | | |
| Salaries | 0100 | 7,405,792 | 96,911 | - | - | - | - |
| Employee Benefits | 0200 | 2,373,918 | 32,423 | - | - | - | - |
| Purchased Services | 0300,0400,0500 | 2,102,452 | 3,942,600 | - | - | - | 11,056 |
| Supplies and Materials | 0600 | 5,707,772 | 1,594,000 | - | - | - | 85,850 |
| Property | 0700 | - | - | - | - | - | (2.452) |
| Other | 0800,0900 | 30,900 | 80,900 | | | | (3,153) |
| Total Central Support | | 17,620,834 | 5,746,834 | | - _ | | 93,753 |
| Other Support - Program 2900 Salaries | 0100 | 200,000 | | | | | |
| Employee Benefits | 0200 | 173,553 | - | - | _ | - | _ |
| Purchased Services | 0300,0400,0500 | 55,000 | - | - | - | - | - |
| Supplies and Materials | 0600 | - | - | - | - | - | - |
| Property | 0700 | - | - | - | - | - | - |
| Other | 0800,0900 | - | | | | 715,074 | - |
| Total Other Support | | 428,553 | | | | 715,074 | - |
| Food Service Operations - 3100 | 0100 | | | | 1 120 020 | | |
| Salaries Employee Benefits | 0200 | - | | - | 1,120,939 575,305 | - | |
| Purchased Services | 0300,0400,0500 | - | - | - | 54,000 | - | - |
| Supplies and Materials | 0600 | - | - | - | 303,737 | - | - |
| Property | 0700 | - | - | - | 44,000 | - | - |
| Other | 0800,0900 | 45,000 | - | - | 72,000 | _ | - |
| Total Food Service Operations | | 45,000 | - | - | 2,169,981 | | - |
| Enterprise Operations - Program 3200 | | | | | | | |
| Salaries | 0100 0200 | 14,000 | - | - | - | - | 2,404 359 |
| Employee Benefits Purchased Services | 0300,0400,0500 | - | - | - | - | - | (93) |
| Supplies and Materials | 0600 | 5,000 | - | - | _ | - | 6,441 |
| Property | 0700 | - ' | - | - | - | - | - ' |
| Other | 0800,0900 | 8,000 | | | | | - |
| Total Enterprise Operations | | 27,000 | | | | | 9,111 |
| Community Services - Program 3300 | | | | | | | |
| Salaries | 0100 | - | - | - | - | - | - |
| Employee Benefits Purchased Services | 0200 0300,0400,0500 | 140,000 | - | - | - | - | - |
| Supplies and Materials | 0600 | 140,000 | - | - | - | - | |
| Property | 0700 | - | - | - | _ | - | _ |
| Other | 0800,0900 | - | - | - | - | - | - |
| Total Community Services | | 140,000 | - | - | <u> </u> | - | - |
| Education for Adults- Program 3400 | | | | | | | |
| Salaries | 0100 | - | - | - | - | - | - |
| Employee Benefits | 0200 | - | - | - | - | - | - |
| Purchased Services | 0300,0400,0500 | - | - | - | - | - | - |
| Supplies and Materials Property | 0600 0700 | - | - | - | - | - | |
| Other | 0800,0900 | - | - | - | - | - | - |
| Total Education for Adults Services | | - | - | | - | - | - |
| Total Supporting Services | | 123,926,113 | 6,562,898 | 403,845 | 2,169,981 | 6,647,555 | 251,824 |
| • • | | | | | | | · · |

178,161,995

7,345,300

26,272,083



Total Supporting Services

ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J UNIFORM CONSOLIDATED AMENDED BUDGET SUMMARY EXPENDITURES BY PROGRAM AND OBJECT FISCAL YEAR ENDING JUNE 30, 2021

Fund # 27 29 31 41 43 65 Fair Bond Community Contributions Redemption Capital Reserve Self Insurance Description Fund Fund **Building Fund** Operations and Maintenance - Program 2600 Salaries 0100 12,056,215 Employee Benefits 0200 4 444 606 0300.0400.0500 8.861.247 Purchased Services 4.010.588 Supplies and Materials 0600 5,643,898 2,272,579 2,602,787 Other 0800.0900 96,900 **Total Operations and Maintenance** 6,283,167 33,705,653 Student Transportation - Program 2700 Salaries 0100 6.381.792 **Employee Benefits** 0200 2.446.541 0300,0400,0500 497,630 **Purchased Services** Supplies and Materials 1,190,100 Property 0700 987,133 987,133 0800,0900 Other 3,000 **Total Student Transportation** 987,133 11,506,196 Central Support - Program 2800 Salaries 0100 214.875 7.717.578 Employee Benefits 0200 2.477.724 71.383 Purchased Services 0300,0400,0500 24,975,425 31,031,533 Supplies and Materials 0600 5,400 7,393,022 Property 0700 0800.0900 1.005.000 1.113.647 Other **Total Central Support** 26,272,083 49,733,504 Other Support - Program 2900 200.000 Salaries 0100 **Employee Benefits** 0200 173.553 Purchased Services 0300,0400,0500 55,000 Supplies and Materials 0600 Property 0700 Other 0800.0900 715.074 **Total Other Support** 1.143.627 Food Service Operations - 3100 Salaries 0100 1.120.939 **Employee Benefits** 0200 575,305 Purchased Services 0300,0400,0500 54,000 Supplies and Materials 0600 303,737 Property Other 0700 75 000 119 000 0800,0900 117,000 **Total Food Service Operations** 75,000 2,289,981 Enterprise Operations - Program 3200 Salaries 0100 2,008,888 2,025,292 **Employee Benefits** 0200 794,268 794,627 Purchased Services 0300,0400,0500 4,801 4,708 Supplies and Materials 0600 139,278 150,719 0700 Property 31,788 0800,0900 23,788 **Total Enterprise Operations** 3,007,134 2,971,023 Community Services - Program 3300 Salaries 0100 756,197 756,197 **Employee Benefits** 0200 220,327 220,327 **Purchased Services** 0300,0400,0500 85,233 225,233 Supplies and Materials 0600 385,595 385,595 0700 60.000 Property 60.000 Other 0800,0900 11,069 11,069 **Total Community Services** 1.518.421 1.658.421 Education for Adults- Program 3400 Salaries 0100 Employee Benefits 0200 Purchased Services 0300,0400,0500 Supplies and Materials 0600 Property 0700 0800,0900 **Total Education for Adults Services**

Summary Budget Reports 67

4,582,396



| | Fund # | 10 | 18 | 19 | 21 | 22 | 23 |
|---|----------------|--------------|----------------------------|---------------------------------------|----------------------------|--------------------------------------|--|
| Description | Fund Name | General Fund | Risk Management Fund | Colorado Preschool Program Fund | Nutrition Services Fund | Designated Purpose Grants Fund | Student Activities Special Revenue Fund |
| 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 5000 - Including | | | | | | | |
| Transfers Out and/or | | | | | | | |
| Allocations Out as an expenditure | | | | | | | |
| Salaries | 0100 | 8,087,247 | - | - | 3,108,061 | - | - |
| Employee Benefits | 0200 | 1,590,626 | - | - | 1,142,695 | - | - |
| Purchased Services | 0300,0400,0500 | 8,649,226 | - | - | - | - | - |
| Supplies and Materials | 0600 | 4,972,273 | - | - | 2,879,263 | - | - |
| Property | 0700 | 6,676 | - | - | - | - | - |
| Other | 0800 | 1,090,439 | - | | - | | |
| Total Other Uses | | 24,396,487 | - | - | 7,130,019 | - | - |
| TOTAL EXPENDITURES | | 325,885,492 | 6,562,898 | 1,712,755 | 9,300,000 | 14,376,040 | 3,100,000 |
| RESERVES | | | | | | | |
| Reserved Fund Balance | 0840 | 110,807,772 | 4,681,180 | 258,018 | 1,023,932 | - | 5,660,201 |
| Reserve for TABOR 3% - Program 9310 | 0840 | 10,951,000 | | | | | |
| TOTAL RESERVES | | 121,758,772 | 4,681,180 | 258,018 | 1,023,932 | - | 5,660,201 |
| TOTAL EXPENDITURES & RESERVES | | 447,644,264 | 11,244,078 | 1,970,773 | 10,323,932 | 14,376,040 | 8,760,201 |
| TOTAL AVAILABLE BEGINNING FUND BALANCE & REVENUES LESS TOTAL EXPENDITURES & RESERVES | | | - | | | | |



| | Fund # | 27 | 29 | 31 | 41 | 43 | 65 | |
|--|----------------|-----------------------------|-------------------------------|----------------------------|---------------|-------------------------|------------------------|-------------|
| Description | Fund Name | Community Education Fund | Fair Contributions Fund | Bond Redemption Fund | Building Fund | Capital Reserve Fund | Self Insurance Fund | Total |
| Property - Program 4000 | | | | | | | | |
| Salaries | 0100 | - | - | - | 647,000 | - | - | 647,000 |
| Employee Benefits | 0200 | - | - | - | 207,000 | - | - | 207,000 |
| Purchased Services | 0300,0400,0500 | - | 25,000 | - | 9,000,000 | 110,000 | - | 9,135,000 |
| Supplies and Materials | 0600 | - | - | - | - | - | - | - |
| Property | 0700 | - | 1,600,000 | - | 52,000,000 | 5,175,567 | - | 58,775,567 |
| Other | 0800,0900 | | - | - | 6,000 | - | | 6,000 |
| Total Property | | | 1,625,000 | - | 61,860,000 | 5,285,567 | - | 68,770,567 |
| Other Uses - Program 5000 - Including Transfers Out and/or Allocations Out as an expenditure | | | | | | | | |
| Salaries | 0100 | 686,493 | _ | _ | _ | _ | _ | 11,881,801 |
| Employee Benefits | 0200 | 142,569 | _ | - | _ | - | _ | 2,875,890 |
| Purchased Services | 0300,0400,0500 | - | _ | 20,000 | - | _ | | 8,669,226 |
| Supplies and Materials | 0600 | - | - | - | - | - | - | 7,851,536 |
| Property | 0700 | - | - | - | - | - | - | 6,676 |
| Other | 0800 | - | - | 60,144,439 | - | - | - | 61,234,878 |
| Total Other Uses | | 829,062 | - | 60,164,439 | - | - | - | 92,520,007 |
| TOTAL EXPENDITURES | | 5,636,554 | 1,625,000 | 60,164,439 | 61,860,000 | 12,809,367 | 26,272,083 | 529,304,628 |
| RESERVES | | | | | | | | |
| Reserved Fund Balance | 0840 | 2,066,674 | 7,912,305 | 81,512,238 | 17,803,174 | 1,909,023 | 8,976,238 | 242,610,755 |
| Reserve for TABOR 3% - Program 9310 | 0840 | | | - | | | | 10,951,000 |
| TOTAL RESERVES | | 2,066,674 | 7,912,305 | 81,512,238 | 17,803,174 | 1,909,023 | 8,976,238 | 253,561,755 |
| TOTAL EXPENDITURES & RESERVES | | 7,703,228 | 9,537,305 | 141,676,677 | 79,663,174 | 14,718,390 | 35,248,321 | 782,866,383 |
| TOTAL AVAILABLE BEGINNING FUND BALANCE & REVENUES LESS TOTAL EXPENDITURES & RESERVES | | | | - | - | | | - |

