



**ST. VRAIN VALLEY SCHOOLS**  
*academic excellence by design*

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

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

**SUPERINTENDENT'S**  
**AMENDED BUDGET**

**2022 Fiscal Year**  
**July 1, 2021 - June 30, 2022**

May 26, 2021 (Introduction)  
June 9, 2021 (Public Hearing)  
June 23, 2021 (Adoption)  
January 26, 2022 (Amended)

[www.svvsd.org](http://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

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**SUPERINTENDENT'S AMENDED BUDGET**  
 For the Year Ending June 30, 2022

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SUPERINTENDENT'S AMENDED BUDGET  
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## SUPERINTENDENT'S BUDGET MESSAGE

Date: January 26, 2022

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 2022, is the current expenditure plan for all funds generated through local, state and federal sources, commencing July 1, 2021 and extending through June 30, 2022. 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 2021-22 is \$520,236,734, which includes appropriated expenditures of \$365,639,280 and fund balance of \$154,597,454.

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 Expenditures	Appropriated Surplus and Fund Balance	Total Appropriations (Total Resources)
<b>Operating Funds</b>			
General Fund	\$ 365,639,280	\$ 154,597,454	\$ 520,236,734
Capital Reserve Capital Projects Fund	13,838,511	5,268,103	19,106,614
Fair Contributions for Public School Sites Fund	1,825,000	8,623,818	10,448,818
Nutrition Services Fund	14,589,000	1,929,276	16,518,276
Governmental Designated Purpose Grant Fund	18,196,588	-	18,196,588
Risk Management Fund	4,772,123	7,371,878	12,144,001
Student Activities Special Revenue Fund	4,250,000	6,614,298	10,864,298
Self Insurance Fund	25,877,820	13,536,256	39,414,076
Sub-Total - General Student Population	448,988,322	197,941,083	646,929,405
Colorado Preschool Program Fund	1,524,619	799,669	2,324,288
Community Education Fund	5,132,738	2,562,774	7,695,512
<b>Sub-Total - Operating Funds</b>	<b>455,645,679</b>	<b>201,303,526</b>	<b>656,949,205</b>
<b>Other Funds</b>			
Bond Redemption Fund	57,682,846	89,410,154	147,093,000
Building Fund	113,000	27,687,973	27,800,973
<b>Grand Total</b>	<b>\$ 513,441,525</b>	<b>\$ 318,401,653</b>	<b>\$ 831,843,178</b>

The 2022 fiscal year budgets of the St. Vrain Valley School District will provide instructional and support services for a student body membership of approximately 32,000 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

  
**ST. VRAIN VALLEY SCHOOLS**  
*academic excellence by design*

## 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, 2021, and extending through June 30, 2022, 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 Expenditures	Appropriated Surplus and Fund Balance	Total Appropriations (Total Resources)
<b>Operating Funds</b>			
General Fund	\$ 365,639,280	\$ 154,597,454	\$ 520,236,734
Capital Reserve Capital Projects Fund	13,838,511	5,268,103	19,106,614
Fair Contributions for Public School Sites Fund	1,825,000	8,623,818	10,448,818
Nutrition Services Fund	14,589,000	1,929,276	16,518,276
Governmental Designated Purpose Grant Fund	18,196,588	-	18,196,588
Risk Management Fund	4,772,123	7,371,878	12,144,001
Student Activities Special Revenue Fund	4,250,000	6,614,298	10,864,298
Self Insurance Fund	25,877,820	13,536,256	39,414,076
Sub-Total - General Student Population	448,988,322	197,941,083	646,929,405
Colorado Preschool Program Fund	1,524,619	799,669	2,324,288
Community Education Fund	5,132,738	2,562,774	7,695,512
<b>Sub-Total - Operating Funds</b>	<b>455,645,679</b>	<b>201,303,526</b>	<b>656,949,205</b>
<b>Other Funds</b>			
Bond Redemption Fund	57,682,846	89,410,154	147,093,000
Building Fund	113,000	27,687,973	27,800,973
<b>Grand Total</b>	<b>\$ 513,441,525</b>	<b>\$ 318,401,653</b>	<b>\$ 831,843,178</b>

Date of the adoption of the budgets January 26, 2022

Signature - President of the Board <signature on file>

## 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.

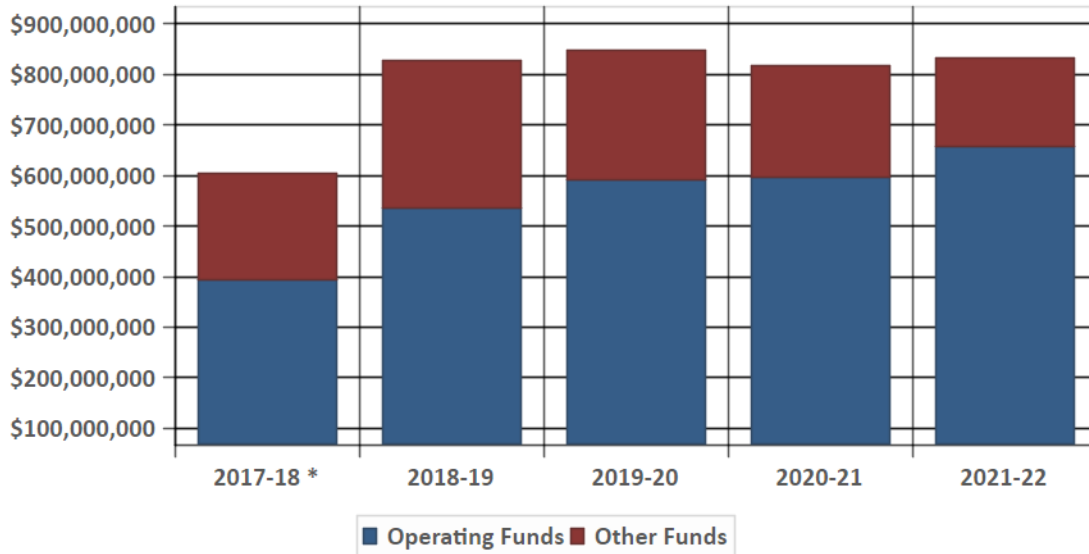
### ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J AMENDED BUDGET SUMMARY BY FUND FISCAL YEAR ENDING JUNE 30, 2022

Fund #	Fund	Beginning Fund Balance 7/1/21	Budgeted Revenues	Budgeted Expenditures	Surplus/ (Spend-Down)	Ending Fund Balance 6/30/22
10	General Fund	\$ 154,597,454	\$ 365,639,280	\$ 387,058,736	\$ (21,419,456)	\$ 133,177,998
18	Risk Management	7,371,878	4,772,123	6,774,543	(2,002,420)	5,369,458
19	Colorado Preschool Program	526,026	1,798,262	1,524,619	273,643	799,669
21	Nutrition Services	1,323,503	15,194,773	14,589,000	605,773	1,929,276
22	Designated Grants	-	18,196,588	18,196,588	-	-
23	Student Activities Special Rev.	5,263,298	5,601,000	4,250,000	1,351,000	6,614,298
27	Community Education	2,562,774	5,132,738	5,550,924	(418,186)	2,144,588
29	Fair Contributions	8,447,618	2,001,200	1,825,000	176,200	8,623,818
31	Bond Redemption	74,011,587	73,081,413	57,682,846	15,398,567	89,410,154
41	Building Fund	27,687,973	113,000	26,250,000	(26,137,000)	1,550,973
43	Capital Reserve	5,268,103	13,838,511	16,982,256	(3,143,745)	2,124,358
65	Self Insurance	13,536,256	25,877,820	29,381,019	(3,503,199)	10,033,057
<b>Total</b>		<b>\$ 300,596,470</b>	<b>\$ 531,246,708</b>	<b>\$ 570,065,531</b>	<b>\$ (38,818,823)</b>	<b>\$ 261,777,647</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
FIVE YEAR APPROPRIATIONS BY FUND  
FISCAL YEARS ENDING 2018 - 2022**

<b>Fund</b>	<b>2017-18 *</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
<b>Operating Funds</b>					
General Fund	\$ 311,402,932	\$ 424,429,193	\$ 470,678,736	\$ 483,244,560	\$ 520,236,734
Capital Reserve Capital Projects Fund	8,650,900	17,864,550	16,168,973	14,778,441	19,106,614
Fair Contributions for Public School Sites Fund	8,836,737	7,553,716	10,241,821	9,537,305	10,448,818
Nutrition Services Fund	10,103,450	12,328,897	12,649,484	10,323,932	16,518,276
Governmental Designated Purpose Grant Fund	11,490,215	12,297,439	14,078,915	14,376,040	18,196,588
Risk Management Fund	3,836,715	10,185,308	11,049,710	11,244,078	12,144,001
Student Activities Special Revenue Fund	12,133,683	12,774,070	13,281,273	8,760,201	10,864,298
Student Activities Agency Fund **	415,698	-	-	-	-
Self Insurance Fund	18,410,500	25,672,290	30,195,703	35,248,321	39,414,076
<b>Sub-Total - General Student Population</b>	<b>385,280,830</b>	<b>523,105,463</b>	<b>578,344,615</b>	<b>587,512,878</b>	<b>646,929,405</b>
Colorado Preschool Program Fund	1,806,828	2,330,566	2,876,641	1,970,773	2,324,288
Community Education Fund	7,145,000	10,622,369	10,953,670	7,703,228	7,695,512
<b>Sub-Total - Operating Funds</b>	<b>394,232,658</b>	<b>536,058,398</b>	<b>592,174,926</b>	<b>597,186,879</b>	<b>656,949,205</b>
<b>Other Funds</b>					
Bond Redemption	49,989,214	122,539,848	127,269,289	141,676,677	147,093,000
Building Fund	158,699,500	168,052,234	128,608,159	79,663,174	27,800,973
Student Scholarship Fund ***	41,700	274,000	-	-	-
<b>Total Appropriation</b>	<b>\$ 602,963,072</b>	<b>\$ 826,924,480</b>	<b>\$ 848,052,374</b>	<b>\$ 818,526,730</b>	<b>\$ 831,843,178</b>

**TOTAL APPROPRIATION OF ALL FUNDS**



\* In fiscal year 2017-18, the district only appropriated the amount of the budgeted expenditures. After that year, the appropriations include all available resources for each fund.

\*\* The Student Activities Agency Fund was closed in fiscal year 2017-18.

\*\*\* The Student Scholarship Fund was closed in fiscal year 2018-19.



## DISTRICT GOALS AND OBJECTIVES

### VISION

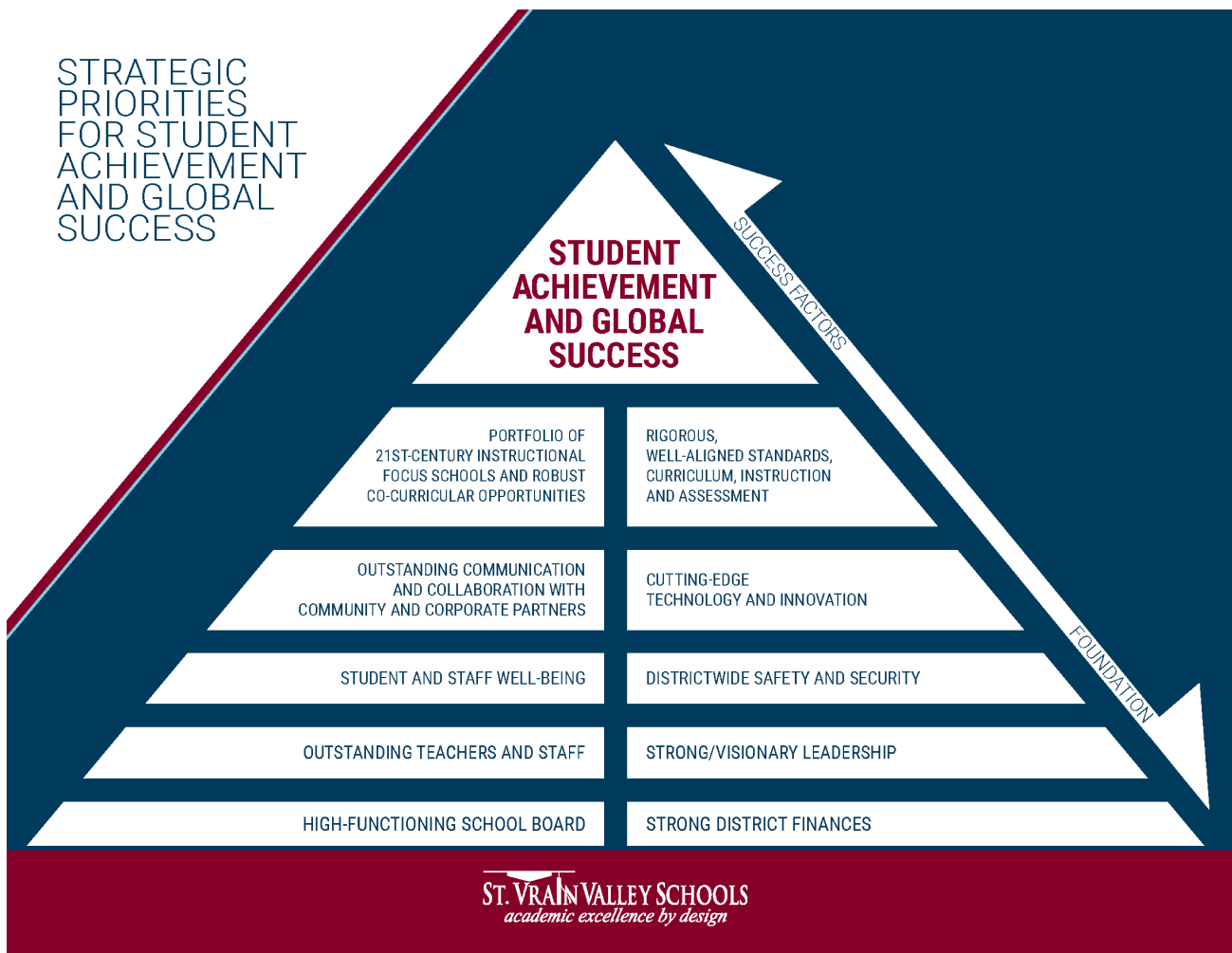
To be an exemplary school district which inspires and promotes high standards of learning and student well-being in partnership with parents, guardians, and the community.

### MISSION

To educate each student in a safe learning environment so that they may develop to their highest potential and become contributing citizens.

### STRATEGIC PRIORITIES

Our vision and mission are achieved through a focus on ten strategic priorities that support the advancement of student achievement and global success.



## BOARD OF EDUCATION



**Joie Siegrist, President**  
District A  
2012 - 2023



**Karen Ragland, Vice President  
and Assistant Secretary**  
District B  
2017 - 2025



**Jim Berthold,  
Secretary**  
District C  
2019 - 2023



**Meosha Brooks,  
Member**  
District D  
2021 - 2025



**Richard Martyr, Treasurer**  
District E  
2015 - 2023



**Sarah Hurianek, Member**  
District F  
2021 - 2025



**Chico Garcia, Member**  
District G  
2019 - 2023

## DISTRICT LEADERSHIP



**Don Haddad, Ed.D.**  
Superintendent of Schools

## Superintendent's Cabinet



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



**Kristopher Schuh**  
Assistant Superintendent  
Area 2



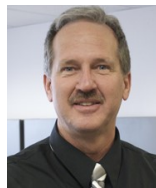
**Dina Perfetti-Deany**  
Assistant Superintendent  
Area 3



**Bryan Krause**  
Assistant Superintendent  
Area 4



**Greg Fieth**  
Chief Financial Officer



**Brian Lamer**  
Assistant Superintendent of Operations



**Michelle Bourgeois**  
Chief Technology Officer



**Todd Fukai**  
Assistant Superintendent  
of Human Resources



**Johnny Terrell**  
Assistant Superintendent  
of Student Services



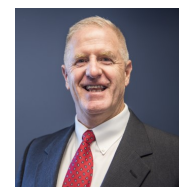
**Kerri McDermid**  
Chief Communications  
and Global Impact Officer



**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

## 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 Annual Comprehensive 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

## BUDGET DEVELOPMENT PROCESS

### State of Colorado

The District's budget development timeline is guided by the State of Colorado's budget timeline and statutory requirements.

The State releases the Governor's budget proposal by November 1 which gives preliminary state budget information for the following school year. The School Finance Act, which determines state funding for school districts, is usually passed by the end of April, but has been delayed the past two years due to the fiscal uncertainties caused by the impact of COVID on the State budget. Funding is typically revised the following January after actual pupil counts and assessed valuation are finalized.

Within that context, the State requires that the district's proposed budget be presented to the Board of Education as least 30 days prior to the beginning of the fiscal year (July 1) and that the District publish a public notice within 10 days of submitting the proposed budget to the Board. A public hearing must be held after the publishing of the public notice and prior to the adoption of the budget. The budget must be adopted by the Board prior to the beginning of the fiscal year.

The State allows for districts to amend their budgets at any time prior to January 31. After January 31, a supplemental budget may be authorized only if additional funds become available to the district.

### Budget Goals and Priorities

In January, the Finance Department provides the Board of Education with a long-term budget overview. The Board reviews the overview and accountability needs and works with the Superintendent to set the District focus, goals and priorities for the budget development.

### Personnel

Because salaries and benefits account for 84% of the General Fund budget, the allocation of staffing resources is a critical part of the budgeting process. The process is facilitated by the use of staffing plans that are created by the Finance Department and distributed to each school and department by the Human Resources Department in early February. The staffing plans allocate the number of positions that each school and department may utilize in the upcoming year. They are completed collaboratively by HR staff, central administrative staff and school/department staff. In March, the staffing plans are reconciled to the accounting software and controls are put into place to prevent hiring of staff beyond what is approved through the budgeting process.

The number of positions on each school staffing plan is determined by formulas and ratios using criteria such as projected enrollment numbers that are provided by the Planning Department, type of school (elementary, K-8, middle or high school) and risk factors such as eligibility for Title I funding and number of students that qualify for free or reduced meals. The Finance Department, Human Resources and Area Assistant Superintendents collaborate each January to finalize the criteria that is used. Additional positions are allocated to the schools by individual departments for specialized needs such as Special Education and Preschool programming. Schools may also request additional ongoing or one-year only positions to accommodate focus areas or specialized needs of the individual schools. The requests are typically submitted to the Superintendent's Cabinet in March and are approved in April based on district goals and priorities. In August and September, Human Resources works with Principals and Area Assistant Superintendents to review the staffing needs of the schools based on actual enrollment and reallocate staffing and/or request new positions at Cabinet if needed.

Department staffing plans are created by using the previous year's positions as a starting point. Additional positions funded by grants may also be added. Grant-funded positions must be reauthorized each year after verifying that funds will be available. Departments may also request additional staffing by submitting requests to Cabinet.

The District's compensation package is typically approved by the Board of Education in April following negotiations with the St. Vrain Valley Education Association. The compensation information is combined with the approved staffing allocations and available benefits enrollment information to establish the budget for salary and benefits. Updated insurance enrollment information is provided to the Budget Director in October for inclusion in the amended budget.

### **Discretionary (Non-personnel) Budgets**

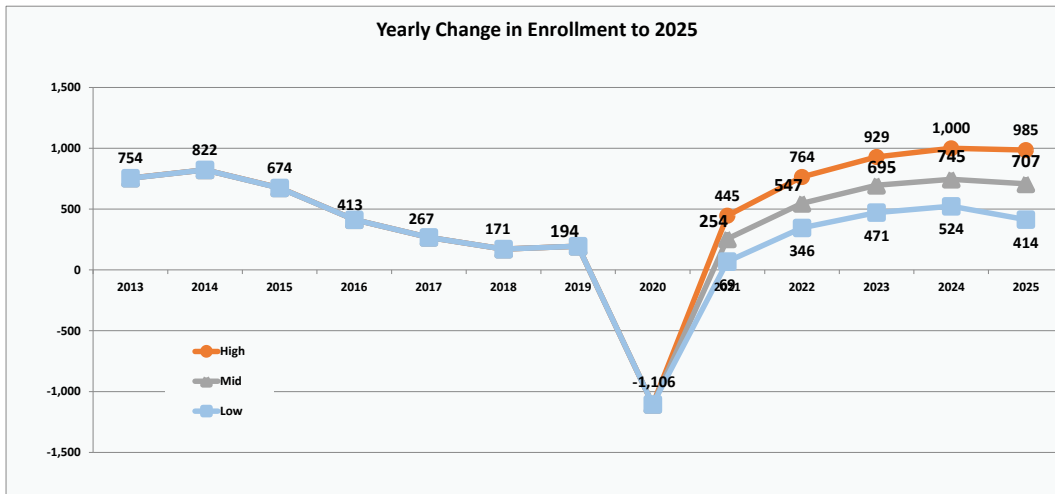
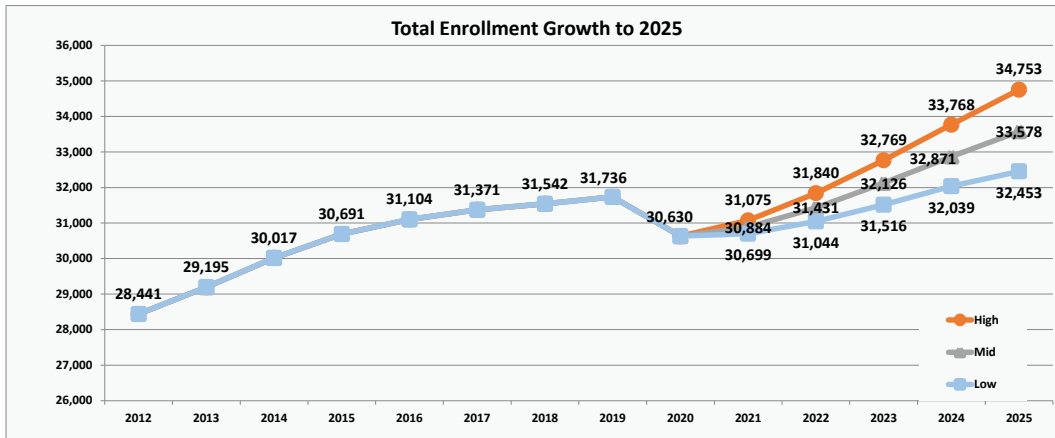
Each school and department is allocated a non-personnel budget that is developed with the Finance Department's budget staff each February.

Funds are initially allocated to schools based on projected student enrollment numbers, and are updated mid-year once actual student counts are finalized.

The allocations to departments use the prior year budget as a starting point, and additional funds may be requested and approved. Requests for additional funds, along with justification for the requests, are submitted to Cabinet in March and approved in April in alignment with the district's goals and priorities.

## ENROLLMENT TRENDS AND FORECAST

Enrollment Projections for St. Vrain Valley School District 2021-2025															
		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Total Enrollment *	Low										30699	31044	31516	32039	32453
	Mid	28441	29195	30017	30691	31104	31371	31542	31736	30630	30884	31431	32126	32871	33578
	High										31075	31840	32769	33768	34753
Mid-level Growth Rate			2.7%	2.8%	2.2%	1.3%	0.9%	0.5%	0.6%	-3.5%	0.8%	1.8%	2.2%	2.3%	2.2%
		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Enrollment Growth	Low										69	346	471	524	414
	Mid		754	822	674	413	267	171	194	-1106	254	547	695	745	707
	High										445	764	929	1000	985



\* Enrollment numbers on this page exclude tuition paying and Colorado Preschool Program funded preschool students, but include Special Education Preschool Students.

## PROPERTY TAX FUNDING

Approximately 44.8% of the District's General Fund revenue comes from local property taxes (including mill levy overrides), amounting to about \$163.8 million. Property taxes also fund the repayment of the District's general obligation debt through the Bond Redemption Fund, amounting to \$72.3 million in FY22.

The amount of property tax owed by a taxpayer for the school district is based on the property's assessed valuation multiplied by the district's mill levy of 57.358, 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:

$$\begin{array}{rclclclclclcl}
 \text{Market Value} & \times & \text{Assessment Rate} & \times & \text{Mill Levy} & / & \text{1,000} & = & \text{Annual Property Tax} \\
 \$350,000 & \times & 7.15\% & \times & 57.358 & / & 1,000 & = & \$ 1,435.38
 \end{array}$$

The District's total mill levy actually comprises four different levies. The General Fund Levy (25.995 mills) is the portion of Total Program Revenue that is set by the State and detailed on page 45. The Abatement Levy (0.223 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 44. 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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund Levy	24.995	24.995	24.995	24.995	24.995	24.995	24.995	24.995	24.995	25.995
Abatement Levy	0.311	0.294	0.288	0.502	0.810	0.259	0.250	1.424	0.407	0.223
Mill Levy Override	13.394	13.590	13.590	13.590	13.590	13.590	13.590	13.590	13.590	13.590
<b>General Operating Subtotal</b>	<b>38.700</b>	<b>38.879</b>	<b>38.873</b>	<b>39.087</b>	<b>39.395</b>	<b>38.844</b>	<b>38.835</b>	<b>40.009</b>	<b>38.992</b>	<b>39.808</b>
Debt Service Levy	14.800	14.800	14.800	14.800	17.550	17.550	17.550	17.550	17.550	17.550
<b>Total</b>	<b>53.500</b>	<b>53.679</b>	<b>53.673</b>	<b>53.887</b>	<b>56.945</b>	<b>56.394</b>	<b>56.385</b>	<b>57.559</b>	<b>56.542</b>	<b>57.358</b>

### SUMMARY OF NET ASSESSED VALUE BY COUNTY

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Boulder County	\$1,486,058,110	\$1,494,900,217	\$1,513,034,671	\$1,736,453,293	\$1,738,703,615	\$1,975,592,867	\$1,990,460,116	\$2,226,037,325	\$2,231,864,438	\$2,426,811,835
Weld County	931,653,960	906,931,162	859,911,270	1,155,572,170	1,234,100,985	1,239,011,575	1,432,932,917	1,933,877,292	1,848,463,092	1,666,998,520
Larimer County	11,102,180	10,633,900	10,476,070	12,076,858	12,076,494	13,152,385	13,157,618	14,011,716	14,181,258	16,294,426
Broomfield County	7,774,007	7,881,418	5,539,040	4,237,641	1,840,701	2,204,822	3,500,184	2,372,908	2,627,929	2,011,350
<b>Total Assessed Value</b>	<b>\$2,436,588,257</b>	<b>\$2,420,346,697</b>	<b>\$2,388,961,051</b>	<b>\$2,908,339,962</b>	<b>\$2,986,721,795</b>	<b>\$3,229,961,649</b>	<b>\$3,440,050,835</b>	<b>\$4,176,299,241</b>	<b>\$4,097,136,717</b>	<b>\$4,112,116,131</b>
<b>Percent Change</b>	- %	(0.67)%	(1.30)%	21.74 %	2.70 %	8.14 %	6.50 %	21.40 %	(1.90)%	0.37 %



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## District Governance

The St. Vrain Valley School District RE-1J is a body corporate and a political subdivision of the State of Colorado. It was organized in 1961 for the purpose of operating and maintaining an educational program for the school-age children residing within its boundaries.

The District is governed by an elected seven-member board. School board members represent different geographic districts, but are elected by voters in the entire district. The unpaid board members serve four-year terms and are limited to two terms.

The District, under the governance of the Board of Directors, has the authority to determine its own budget, levy taxes, and issue bonded debt without approval from the State or by another government, making it fiscally independent.



Board of Education Members (front to back)

**Richard Martyr**  
Treasurer  
District E  
2015-2023

**Joie Siegrist**  
President  
District A  
2012-2023

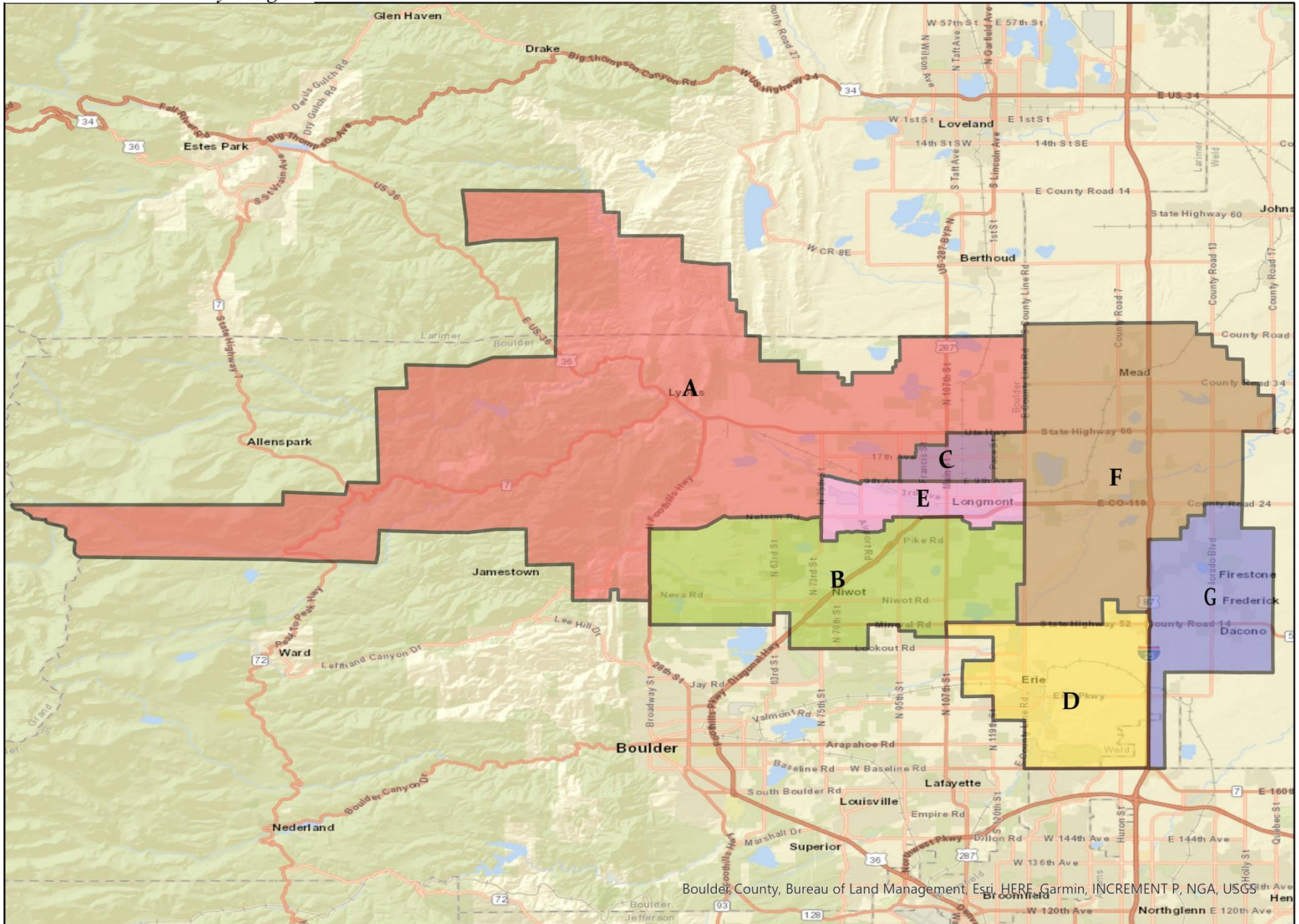
**Meosha Brooks**  
Member  
District D  
2021-2025

**Karen Ragland**  
Vice President  
and Assistant Secretary  
District B  
2017-2025

**Sarah Hurianek**  
Member  
District F  
2021-2025

**Jim Berthold**  
Secretary  
District C  
2019-2023

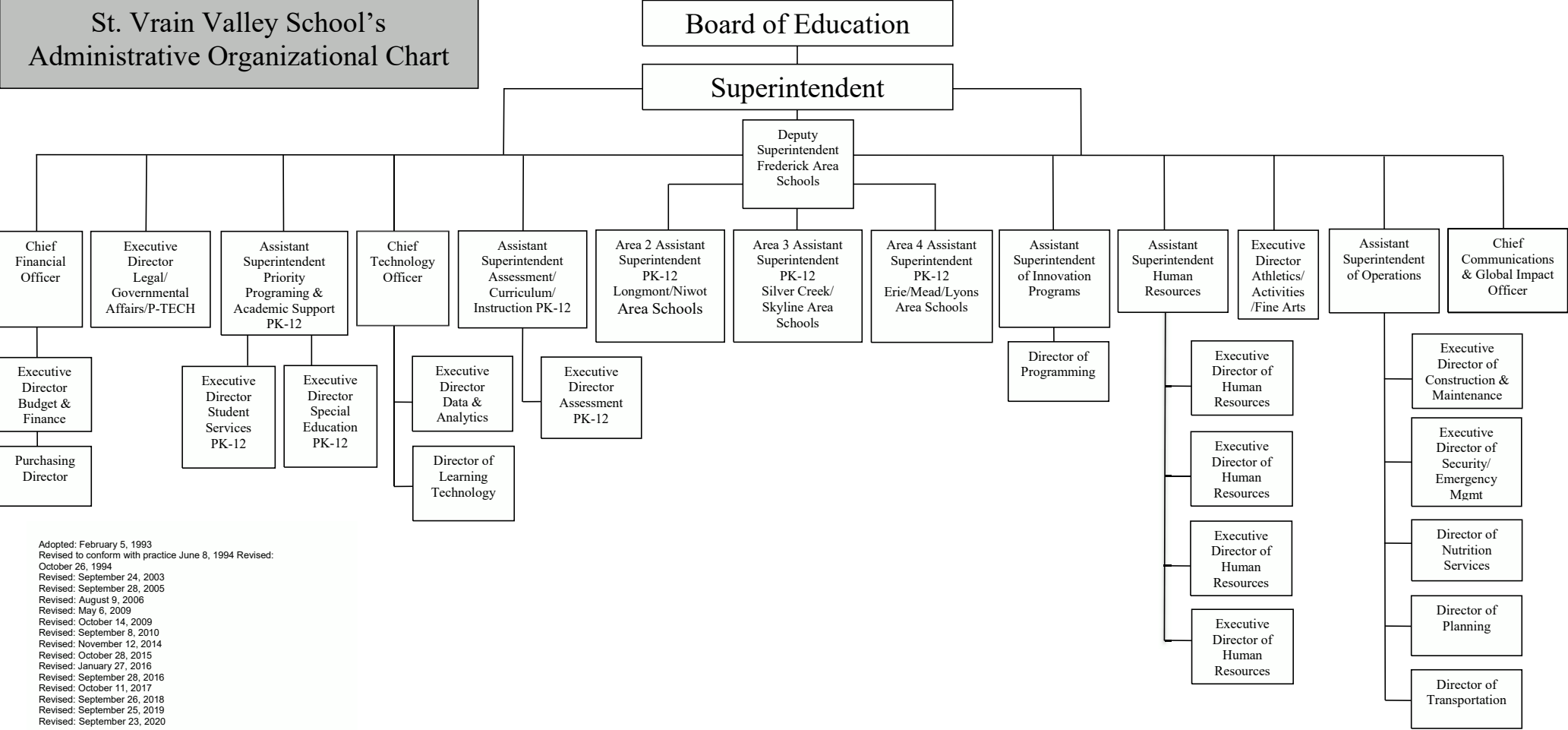
**Chico Garcia**  
Member  
District G  
2019-20



Boulder County, Bureau of Land Management, Esri, HERE, Garmin, INCREMENT P, NGAS, USGS

St. Vrain Valley School's Community

St. Vrain Valley School's Administrative Organizational Chart



Adopted: February 5, 1993  
 Revised to conform with practice June 8, 1994 Revised:  
 October 26, 1994  
 Revised: September 24, 2003  
 Revised: September 28, 2005  
 Revised: August 9, 2006  
 Revised: May 6, 2009  
 Revised: October 14, 2009  
 Revised: September 8, 2010  
 Revised: November 12, 2014  
 Revised: October 28, 2015  
 Revised: January 27, 2016  
 Revised: September 28, 2016  
 Revised: October 11, 2017  
 Revised: September 26, 2018  
 Revised: September 25, 2019  
 Revised: September 23, 2020

Statement of Purpose

The leadership structure of the St. Vrain Valley School District represents a systems approach to student, teacher and staff achievement and well-being. 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.

## DISTRICT SCHOOLS AND PROGRAMS

The St. Vrain Valley School District serves 32,406 PreK-12 students in 55 schools spread out over 411 square miles. These schools include 1 Preschool, 25 Elementary Schools, 3 K-8 schools, 8 Middle Schools, 1 Middle/Senior High School, 7 Traditional High Schools, 1 Alternative High School, 2 Online Schools, 1 Homeschool Enrichment School and 6 Charter Schools.

The district also has 3 centers that serve students in specialized programs while the students are enrolled in their neighborhood schools. These are the Career Elevation and Technology Center, the Innovation Center and Main Street School.

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 Pathways to Technology (P-TECH), Concurrent Enrollment at area colleges and universities, AP Classes and Industry Certifications.



St. Vrain Valley Schools Innovation Center

## DISTRICT SCHOOLS AND PROGRAMS

### 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
- Highlands Elementary
- Red Hawk Elementary
- Soaring Heights PK-8
- Erie Middle
- Erie High

### Frederick Feeder

The Frederick High feeder system covers the towns of Firestone, 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

### 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

### 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

## DISTRICT SCHOOLS AND PROGRAMS

### 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

### 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

### 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

### Charter Schools

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

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

### 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.

### New Meridian High School

New Meridian High School (formerly Old Columbine High School), an alternative High School that serves high school students from throughout the district, is located at our Global Acceleration Campus. New Meridian 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.

## DISTRICT SCHOOLS AND PROGRAMS

### St. Vrain Virtual High School

St. Vrain Virtual High School (formerly St. Vrain Online Global Academy) serves 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 Global Acceleration Campus to provide additional support and assistance.

### St. Vrain LaunchED Virtual Academy

LaunchED was established in 2020 as an online instructional program to provide an option for students with health concerns or other special circumstances that prevented them from attending school in person. In FY22, LaunchED will become a fully-accredited online school available to all district students from grades K-12. The online classes are taught by St. Vrain Valley School District staff, utilizing District curriculum and incorporating a variety of high-quality academic and curricular resources. LaunchED classes align with Colorado Academic Standards and District expectations for each grade level K-12.

### 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



## DISTRICT SCHOOLS AND PROGRAMS

### Main Street School

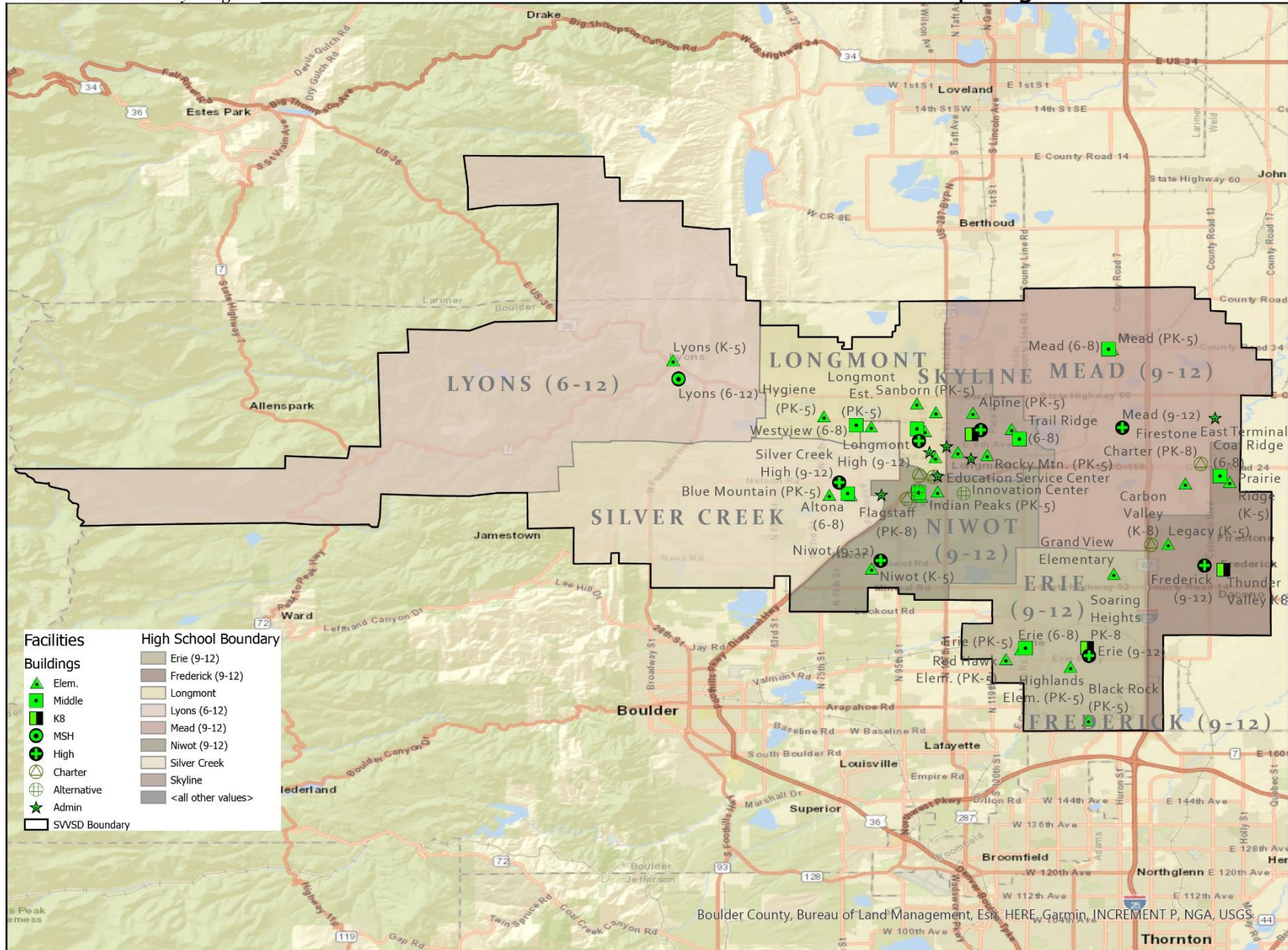
Main Street School in Longmont provides Special Education services to K-12 students from schools throughout the district in a collaborative learning community dedicated to fostering self-advocacy and independence. Enrollment and placement at Main Street School is done through the special education IEP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

### Career Elevation and Technology Center

The Career Elevation and Technology Center (CETC) is one of eight Career and Technical Education centers in the state of Colorado. It is located in Longmont at our Global Acceleration Campus, but serves high schools students from throughout the district. CETC offers classes that provide real-world, hands-on experiences in pathways that are high-wage, high-growth, high-demand and with a post-secondary trajectory. CETC offers the following programs.

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



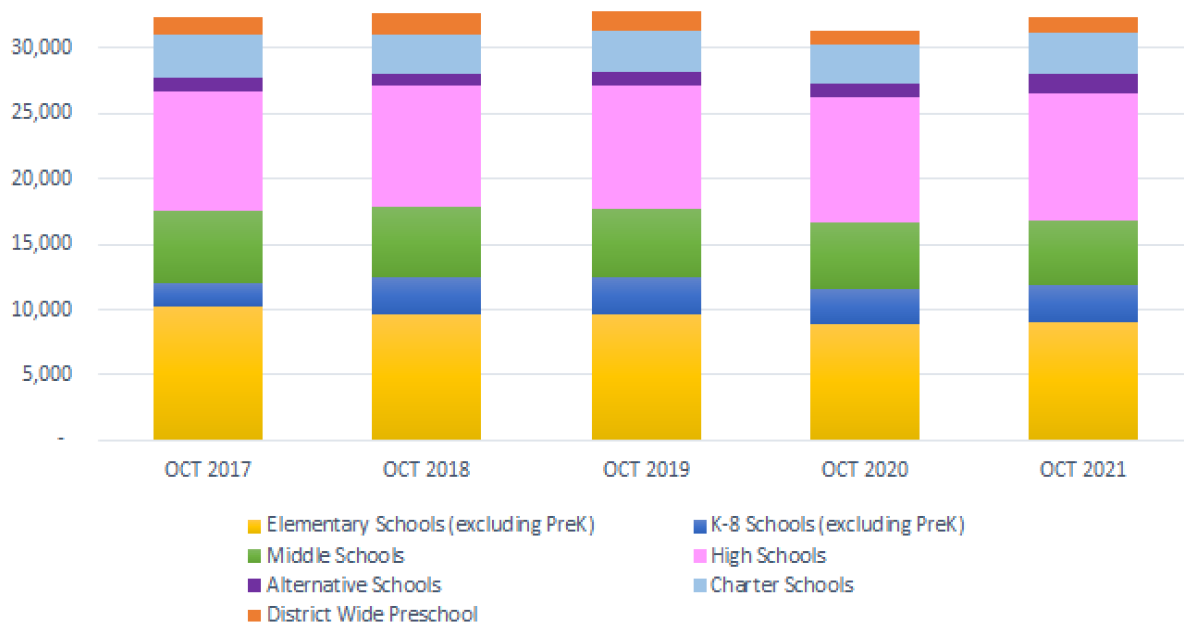
## STUDENT ENROLLMENT BY SCHOOL

Location	OCT 2017	OCT 2018	OCT 2019	OCT 2020	OCT 2021
<b><u>Elementary Schools (excluding PreK)</u></b>					
Alpine Elementary	477	460	417	361	347
Black Rock Elementary	735	537	539	518	553
Blue Mountain Elementary	529	544	585	522	513
Burlington Elementary	394	389	369	311	289
Centennial Elementary	667	584	529	489	485
Central Elementary	348	348	346	282	309
Columbine Elementary	287	278	259	240	227
Eagle Crest Elementary	558	557	544	457	403
Erie Elementary	496	306	302	299	307
Fall River Elementary	518	510	483	462	452
Grand View Elementary	-	241	325	340	386
Highlands Elementary	-	-	-	-	219
Hygiene Elementary	278	293	308	289	293
Indian Peaks Elementary	274	285	282	263	230
Legacy Elementary	623	528	528	456	446
Longmont Estates Elementary	323	319	317	284	280
Lyons Elementary	316	316	288	244	264
Mead Elementary	533	563	603	537	665
Mountain View Elementary	274	259	255	236	234
Niwot Elementary	407	400	419	378	369
Northridge Elementary	334	291	289	251	274
Prairie Ridge Elementary	473	437	454	436	430
Red Hawk Elementary	682	553	544	547	561
Rocky Mountain Elementary	353	343	344	325	309
Sanborn Elementary	383	360	333	291	240
<b>Elementary Schools Total</b>	<b>10,262</b>	<b>9,701</b>	<b>9,662</b>	<b>8,818</b>	<b>9,085</b>
<b><u>K-8 Schools (excluding PreK)</u></b>					
Soaring Heights PK-8	-	1,000	1,126	1,187	1,147
Thunder Valley K-8	871	873	851	782	825
Timberline PK-8	929	918	850	788	792
<b>K-8 Schools Total</b>	<b>1,800</b>	<b>2,791</b>	<b>2,827</b>	<b>2,757</b>	<b>2,764</b>
<b><u>Middle Schools</u></b>					
Altona Middle	803	826	830	794	795
Coal Ridge Middle	781	807	823	816	819
Erie Middle	1,063	801	826	790	782
Longs Peak Middle	452	460	458	426	391
Mead Middle	480	495	478	489	533
Sunset Middle	522	482	453	430	395
Trail Ridge Middle	701	711	680	609	549
Westview Middle	755	740	713	706	648
<b>Middle Schools Total</b>	<b>5,557</b>	<b>5,322</b>	<b>5,261</b>	<b>5,060</b>	<b>4,912</b>
<b><u>High Schools</u></b>					
Erie High	1,161	1,349	1,467	1,609	1,713
Frederick High	1,020	1,076	1,181	1,213	1,331
Longmont High	1,299	1,307	1,261	1,265	1,275
Lyons Middle Senior	417	398	397	398	366
Mead High	1,115	1,124	1,147	1,086	1,083
Niwot High	1,221	1,178	1,177	1,200	1,287

STUDENT ENROLLMENT BY SCHOOL

Location	OCT 2017	OCT 2018	OCT 2019	OCT 2020	OCT 2021
Silver Creek High	1,371	1,414	1,349	1,301	1,274
Skyline High	1,480	1,472	1,482	1,520	1,487
<b>High Schols Total</b>	<b>9,084</b>	<b>9,318</b>	<b>9,461</b>	<b>9,592</b>	<b>9,816</b>
<b>Traditional School Total</b>	<b>26,703</b>	<b>27,132</b>	<b>27,211</b>	<b>26,227</b>	<b>26,577</b>
<b>Alternative Schools</b>					
Apex Homeschool	798	724	804	784	717
LaunchEd Academy	-	-	-	-	585
New Meridian High School	130	113	114	111	98
St Vrain Virtual High School	101	108	128	107	61
<b>Alternative Schools Total</b>	<b>1,029</b>	<b>945</b>	<b>1,046</b>	<b>1,002</b>	<b>1,461</b>
<b>Charter Schools</b>					
Aspen Ridge Preparatory School	481	402	439	482	503
Carbon Valley Academy	226	204	198	193	211
Flagstaff Academy	868	868	874	786	748
Imagine Charter School at Firestone	534	564	579	611	617
St Vrain Community Montessori School	233	227	219	223	228
Twin Peaks Charter Academy	896	758	729	808	830
<b>Charter Schools Total</b>	<b>3,238</b>	<b>3,023</b>	<b>3,038</b>	<b>3,103</b>	<b>3,137</b>
<b>District Total without PreK</b>	<b>30,970</b>	<b>31,100</b>	<b>31,295</b>	<b>30,332</b>	<b>31,175</b>
District Wide Preschool	1,451	1,539	1,560	980	1,231
<b>Total with PreK</b>	<b>32,421</b>	<b>32,639</b>	<b>32,855</b>	<b>31,312</b>	<b>32,406</b>
Percent Change		0.67	0.66	(4.70)	3.49

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

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. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The District does not have any fiduciary funds.

## BUDGET DEVELOPMENT PROCESS

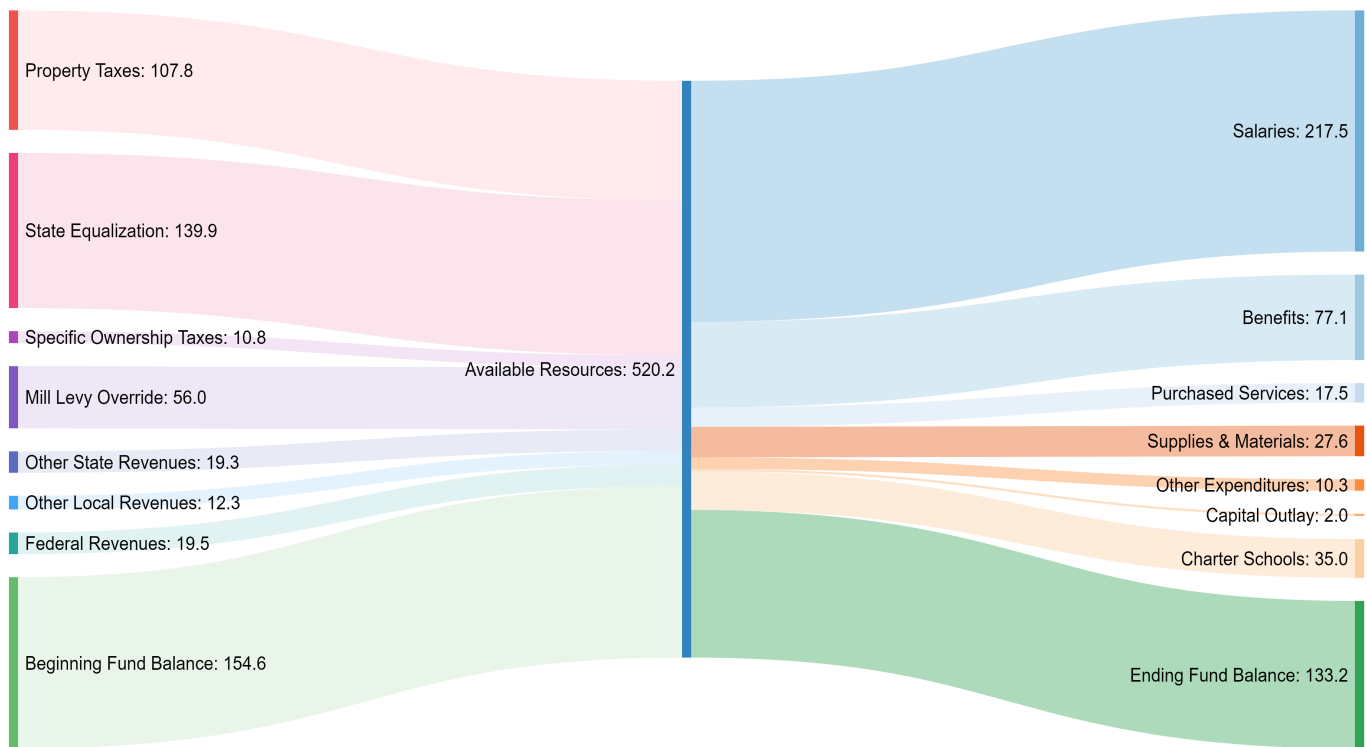
Month	Activity
December	Long-term budget projections are updated by the Budget Director.
January	<p>The Board of Education reviews the long-term budget overview and accountability needs and sets District focus, goals, and priorities for the next fiscal year.</p> <p>The Finance Department, Human Resources 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.</p>
February	<p>The Planning Department provides the District with enrollment projections and staffing plans for each of the schools are developed using the established staffing guidelines.</p> <p>Individual schools and departments submit discretionary budget requests for the upcoming fiscal year.</p>
March/April	Requests for additional staffing and discretionary budget needs are presented to the Superintendent's Cabinet and approved based on goals and priorities of the district.
May	<p>The proposed budget is presented to the Board of Education and posted to the District website.</p> <p>The public comment period begins, and extends through the public hearing in June.</p>
June	<p>The District conducts a public hearing on the proposed budget.</p> <p>The proposed budget is approved by the Board of Education.</p>
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.
December	<p>Mill Levies are certified by the Board of Education for the following tax year.</p> <p>Budget amendments are prepared.</p>
January	<p>The amended budget is reviewed by Cabinet.</p> <p>The amended budget is approved by the Board of Education.</p>

## 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 \$365,639,280. The total budgeted expenditures in the General Fund are \$387,058,736. Therefore, the General Fund fund balance is budgeted to decrease by \$21,419,456 in Fiscal Year 2022. Fund balance reserves of \$154,597,454 are also appropriated in the General Fund. A portion of the reserve appropriation includes \$8,034,000 for contingency reserve as required by Board policy, and \$12,051,000 for constitutionally-required TABOR reserves. The total General Fund budget appropriation for the year ending June 30, 2022 is \$520,236,734.

### Fund 10 Appropriation

(\$ In Millions)





## BUDGET DEVELOPMENT ASSUMPTIONS

1. 2022 Fiscal Year Budget  
This budget for the school year July 1, 2021 - June 30, 2022 (FY22) 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 32,406.
3. Funded Pupil Count  
Pupil Membership is the actual number of PK-12 students attending 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 31,069.2, an increase of 332.5 (1.08%) above FY21.
4. Instructional Supplies and Materials  
District policy requires the budget include \$252 per student for instructional supplies, books, field trips and capital outlay. The required minimum instructional supplies and materials budget is \$7,039,141. This is based on 27,933.1 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 \$398 per student for FY22. A total of \$18,507,554 is included in FY22. This includes \$4,745,743 to the Risk Management Fund, and \$13,676,042 to the Capital Reserve Fund. The remaining \$85,769 is allocated to the Capital Reserve Fund from the CPP Fund.
6. State Equalization Program  
Based on current appropriation from the State of Colorado, the District is expecting \$8,742.14 as per pupil revenue (PPR) for FY22. PPR was \$7,948.37 for FY21.
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 46.
9. Contingency Reserve  
For FY22, a 2.0% Board-established contingency reserve is calculated on seven operating funds and is maintained entirely within the budget of the General Fund.
10. TABOR Emergency Reserve  
The TABOR Reserve is funded as required per Article X of the State Constitution (TABOR Amendment) and is held in cash and investments in the General Fund.

## 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.

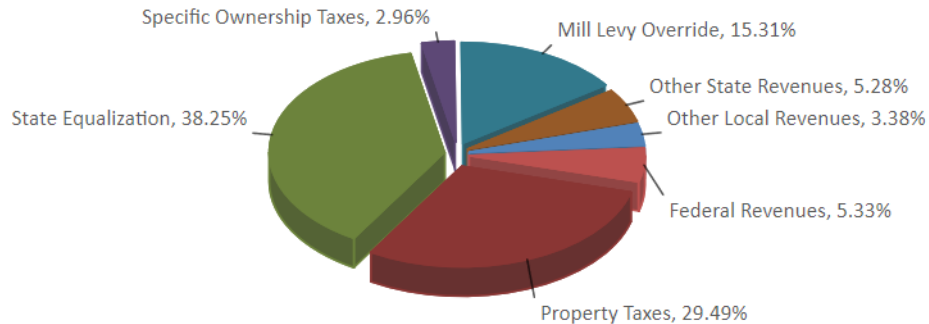
12. Salaries and Benefits

Salaries expense includes an average increase of 5.78%, 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.

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
SUMMARY OF GENERAL FUND REVENUES AND EXPENDITURES  
FISCAL YEARS ENDING 2020 - 2022**

	<u>Actual 6/30/20</u>	<u>Amended Budget 6/30/21</u>	<u>Actual 6/30/21</u>	<u>Adopted Budget 6/30/22</u>	<u>Amended Budget 6/30/22</u>
<b>Sources of Revenues</b>					
Local Revenues	\$ 193,374,322	\$ 180,616,623	\$ 184,653,657	\$ 183,159,717	\$ 186,991,868
State Revenues	170,887,843	144,573,455	149,735,149	176,550,007	179,467,759
Federal Revenues	5,489,945	29,428,351	35,993,311	20,000,429	19,485,369
<b>Primary General Fund Revenues</b>	<b>369,752,110</b>	<b>354,618,429</b>	<b>370,382,117</b>	<b>379,710,153</b>	<b>385,944,996</b>
<b>Revenue Allocations</b>					
Capital Reserve Fund	(5,982,541)	(7,091,399)	(7,091,399)	(9,735,637)	(13,676,042)
Risk Management Fund	(3,739,370)	(4,439,370)	(4,439,370)	(4,745,743)	(4,745,743)
Colorado Preschool Program Fund	(2,155,184)	(1,476,997)	(1,502,222)	(1,661,769)	(1,883,931)
<b>Total Revenue Allocations</b>	<b>(11,877,095)</b>	<b>(13,007,766)</b>	<b>(13,032,991)</b>	<b>(16,143,149)</b>	<b>(20,305,716)</b>
<b>Total General Fund Revenues</b>	<b>357,875,015</b>	<b>341,610,663</b>	<b>357,349,126</b>	<b>363,567,004</b>	<b>365,639,280</b>
Other Sources	11,573	-	13,986,026	-	-
<b>Total Revenues and Other Sources</b>	<b>357,886,588</b>	<b>341,610,663</b>	<b>371,335,152</b>	<b>363,567,004</b>	<b>365,639,280</b>
Expenditures	331,967,803	358,142,788	358,223,054	385,782,242	387,058,736
Transfers (in) out	618,753	3,343,000	148,541	-	-
<b>Total Expenditures &amp; Transfers</b>	<b>332,586,556</b>	<b>361,485,788</b>	<b>358,371,595</b>	<b>385,782,242</b>	<b>387,058,736</b>
<b>Excess of Revenues and Other Sources Over Expenditures &amp; Transfers</b>	<b>\$ 25,300,032</b>	<b>\$ (19,875,125)</b>	<b>\$ 12,963,557</b>	<b>\$ (22,215,238)</b>	<b>\$ (21,419,456)</b>

**GENERAL FUND REVENUE SOURCES  
FISCAL YEAR ENDING 2022**



<b>Summary of General Fund Revenue</b>	<b>Amended Budget 2022</b>	<b>%</b>
Property Taxes	\$ 107,812,767	29.49 %
State Equalization (net of direct allocations to other funds)	139,851,901	38.25
Specific Ownership Taxes	10,832,920	2.96
Mill Levy Override	55,963,243	15.31
Other State Revenues	19,310,142	5.28
Other Local Revenues	12,382,938	3.38
Federal Revenues	19,485,369	5.33
<b>Total</b>	<b>\$ 365,639,280</b>	<b>100.00 %</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**GENERAL FUND**  
**SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY ACTIVITY**  
**FISCAL YEARS ENDING 2020 - 2022**

	Actual 6/30/20	Amended Budget 6/30/21	Actual 6/30/21	Adopted Budget 6/30/22	Amended Budget 6/30/22
<b>Revenues</b>					
Local Revenues	\$ 193,374,322	\$ 180,616,623	\$ 184,653,657	\$ 183,159,717	\$ 186,991,868
State Revenues	170,887,843	144,573,455	149,735,149	176,550,007	179,467,759
Federal Revenues	5,489,945	29,428,351	35,993,311	20,000,429	19,485,369
Revenue Allocations					
Capital Reserve Fund	(5,982,541)	(7,091,399)	(7,091,399)	(9,735,637)	(13,676,042)
Risk Management Fund	(3,739,370)	(4,439,370)	(4,439,370)	(4,745,743)	(4,745,743)
Colorado Preschool Program Fund	(2,155,184)	(1,476,997)	(1,502,222)	(1,661,769)	(1,883,931)
<b>Total Revenues</b>	<b>357,875,015</b>	<b>341,610,663</b>	<b>357,349,126</b>	<b>363,567,004</b>	<b>365,639,280</b>
Other Sources	11,573	-	13,986,026	-	-
<b>Total Revenues and Other Sources</b>	<b>357,886,588</b>	<b>341,610,663</b>	<b>371,335,152</b>	<b>363,567,004</b>	<b>365,639,280</b>
<b>Expenditures</b>					
<b>Instruction</b>					
<b>Direct Instruction</b>					
Preschool	6,246,683	5,880,028	5,297,584	7,499,897	7,393,982
Elementary School	57,163,143	54,040,775	48,851,999	58,355,775	59,134,210
Middle School	27,955,239	26,012,795	24,630,833	29,777,378	29,632,475
High School	38,372,943	39,092,197	35,125,082	43,753,736	43,550,544
Other Regular Education	20,077,351	27,081,284	33,088,985	29,333,995	30,496,638
Special Programs	25,163,064	25,446,813	26,504,051	27,420,584	26,836,252
<b>Subtotal-Direct Instruction</b>	<b>175,045,238</b>	<b>177,562,892</b>	<b>173,498,534</b>	<b>196,141,365</b>	<b>197,044,101</b>
<b>Indirect Instruction</b>					
Pupil Support Services	21,591,868	21,678,195	21,828,378	23,190,249	23,527,326
Instructional Staff Support	12,650,952	14,381,276	12,065,944	15,395,720	15,433,344
School Administration	23,732,785	24,497,959	23,987,968	26,133,396	26,431,077
<b>Subtotal-Indirect Instruction</b>	<b>57,975,605</b>	<b>60,557,430</b>	<b>57,882,290</b>	<b>64,719,365</b>	<b>65,391,747</b>
<b>Total Instruction</b>	<b>233,020,843</b>	<b>238,120,322</b>	<b>231,380,824</b>	<b>260,860,730</b>	<b>262,435,848</b>
<b>Other Expenditures</b>					
General Administration	3,209,687	3,296,396	2,646,986	3,904,357	3,967,893
Fiscal Services	3,854,779	4,968,574	3,836,567	5,330,830	6,290,575
Operations/Maintenance/Custodial	27,066,316	26,323,263	27,669,387	28,099,558	27,809,869
Pupil Transportation	9,692,333	10,519,063	7,655,731	12,102,197	11,433,902
Central Services	16,068,158	18,049,387	16,210,807	19,175,081	19,695,769
Other Uses	8,259,709	24,184,487	36,086,110	20,855,164	20,388,299
Charter Schools	30,795,978	32,257,296	32,736,642	35,454,325	35,036,581
<b>Total Other Expenditures</b>	<b>98,946,960</b>	<b>120,022,466</b>	<b>126,842,230</b>	<b>124,921,512</b>	<b>124,622,888</b>
<b>Total Expenditures</b>	<b>331,967,803</b>	<b>358,142,788</b>	<b>358,223,054</b>	<b>385,782,242</b>	<b>387,058,736</b>
<b>Revenues Less Expenditures</b>	<b>25,918,785</b>	<b>(16,532,125)</b>	<b>13,112,098</b>	<b>(22,215,238)</b>	<b>(21,419,456)</b>
Transfers in (out)	(618,753)	(3,343,000)	(148,541)	-	-
<b>Net Change in Fund Balance</b>	<b>25,300,032</b>	<b>(19,875,125)</b>	<b>12,963,557</b>	<b>(22,215,238)</b>	<b>(21,419,456)</b>
Fund Balance, Beginning	116,333,865	141,633,897	141,633,897	141,641,829	154,597,454
<b>Fund Balance, Ending</b>	<b>141,633,897</b>	<b>121,758,772</b>	<b>154,597,454</b>	<b>119,426,591</b>	<b>133,177,998</b>
Nonspendable - deposits, prepaids	1,552,573	1,552,573	1,818,922	1,552,573	1,818,922
Restricted for TABOR	11,166,827	10,951,000	11,729,475	11,825,000	12,051,000
Restricted for Federal Contract	3,123,057	3,123,057	2,864,899	2,184,470	2,359,094
Committed for Contingencies	7,444,552	7,301,000	7,819,650	7,884,000	8,034,000
Committed for BOE Allocations	7,960,293	7,960,293	15,458,380	15,254,000	15,458,380
Assigned for Subsequent Year Expenditures	19,534,701	19,534,701	29,231,962	26,000,000	29,231,962
Assigned for Mill Levy Override	48,541,880	51,980,128	52,406,499	52,055,499	53,217,938
<b>Unassigned Fund Balance</b>	<b>\$ 42,310,014</b>	<b>\$ 19,356,020</b>	<b>\$ 33,267,667</b>	<b>\$ 2,671,049</b>	<b>\$ 11,006,702</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
GENERAL FUND  
SUMMARY OF REVENUES BY SOURCE AND EXPENDITURES BY OBJECT  
FISCAL YEARS ENDING 2020 - 2022**

	Actual 6/30/20	Amended Budget 6/30/21	Actual 6/30/21	Adopted Budget 6/30/22	Amended Budget 6/30/22
<b>Revenues</b>					
<b>Local Revenues</b>					
Property Taxes	\$ 110,181,143	\$ 104,075,467	\$ 104,176,013	\$ 108,461,629	\$ 107,812,767
Specific Ownership Taxes	14,981,378	14,000,000	10,022,994	9,730,979	10,832,920
Mill Levy Override	56,829,800	55,680,088	55,800,190	54,720,751	55,963,243
Investment Income	1,809,012	191,999	159,390	175,000	55,000
Charges for Services	3,499,598	2,296,070	2,692,309	3,013,640	3,934,160
Other Local Sources	6,073,391	4,372,999	11,802,761	7,057,718	8,393,778
<b>Total Local Revenues</b>	<b>193,374,322</b>	<b>180,616,623</b>	<b>184,653,657</b>	<b>183,159,717</b>	<b>186,991,868</b>
<b>State Revenues</b>					
State Equalization	149,676,569	130,152,826	135,022,653	156,833,549	160,157,617
Special Education	7,972,578	7,961,293	8,104,333	7,961,293	8,256,207
Vocational Education	875,027	885,000	808,871	885,000	875,477
Transportation	2,160,617	2,062,956	2,181,463	2,062,956	2,081,965
Gifted and Talented	308,571	314,317	314,317	314,317	318,020
English Language Proficiency Act	1,655,609	1,662,775	1,662,775	1,662,775	813,348
BEST Grant	1,722,592	3,200	222,778	750,000	750,000
State On-Behalf Payment to PERA	4,635,183	-	-	4,700,000	4,700,000
Other State Revenues	1,881,097	1,531,088	1,417,959	1,380,117	1,515,125
<b>Total State Revenues</b>	<b>170,887,843</b>	<b>144,573,455</b>	<b>149,735,149</b>	<b>176,550,007</b>	<b>179,467,759</b>
<b>Federal Revenues</b>					
Other Federal Revenues	2,385,074	2,151,082	2,296,198	3,547,901	2,129,000
Build America Bond Rebates	1,435,058	1,437,528	1,435,631	1,437,528	1,435,631
Migrant Grant Pass Through BOCES	5,735	3,500	1,342	15,000	1,500
Federal COVID Relief	1,664,078	25,836,241	32,260,140	15,000,000	15,919,238
<b>Total Federal Revenues</b>	<b>5,489,945</b>	<b>29,428,351</b>	<b>35,993,311</b>	<b>20,000,429</b>	<b>19,485,369</b>
<b>Revenue Allocations</b>					
Capital Reserve Fund	(5,982,541)	(7,091,399)	(7,091,399)	(9,735,637)	(13,676,042)
Risk Management Fund	(3,739,370)	(4,439,370)	(4,439,370)	(4,745,743)	(4,745,743)
Colorado Preschool Program Fund	(2,155,184)	(1,476,997)	(1,502,222)	(1,661,769)	(1,883,931)
<b>Total Revenue Allocations</b>	<b>(11,877,095)</b>	<b>(13,007,766)</b>	<b>(13,032,991)</b>	<b>(16,143,149)</b>	<b>(20,305,716)</b>
<b>Total Revenues</b>	<b>357,875,015</b>	<b>341,610,663</b>	<b>357,349,126</b>	<b>363,567,004</b>	<b>365,639,280</b>
<b>Other Sources</b>					
Other Sources	11,573	-	13,986,026	-	-
<b>Total Revenues and Other Sources</b>	<b>357,886,588</b>	<b>341,610,663</b>	<b>371,335,152</b>	<b>363,567,004</b>	<b>365,639,280</b>
<b>Expenditures</b>					
Salaries	188,032,703	200,360,498	193,524,470	216,943,111	217,514,268
Benefits	68,299,422	68,012,878	66,408,240	78,019,683	77,089,362
Purchased Services	16,090,009	24,921,593	17,989,791	15,650,484	17,505,431
Supplies and Materials	20,418,404	29,342,836	23,192,006	27,807,042	27,583,775
Capital Outlay	3,399,671	703,398	15,292,113	1,036,264	2,036,264
Other	4,931,616	2,544,289	9,079,792	10,871,333	10,293,055
Charter Schools	30,795,978	32,257,296	32,736,642	35,454,325	35,036,581
<b>Total Expenditures</b>	<b>331,967,803</b>	<b>358,142,788</b>	<b>358,223,054</b>	<b>385,782,242</b>	<b>387,058,736</b>
<b>Revenues Less Expenditures</b>	<b>25,918,785</b>	<b>(16,532,125)</b>	<b>13,112,098</b>	<b>(22,215,238)</b>	<b>(21,419,456)</b>
Transfers in (out)	(618,753)	(3,343,000)	(148,541)	-	-
<b>Net Change in Fund Balance</b>	<b>25,300,032</b>	<b>(19,875,125)</b>	<b>12,963,557</b>	<b>(22,215,238)</b>	<b>(21,419,456)</b>
Fund Balance, Beginning	116,333,865	141,633,897	141,633,897	141,641,829	154,597,454
<b>Fund Balance, Ending</b>	<b>141,633,897</b>	<b>121,758,772</b>	<b>154,597,454</b>	<b>119,426,591</b>	<b>133,177,998</b>
Nonspendable - deposits, prepaids	1,552,573	1,552,573	1,818,922	1,552,573	1,818,922
Restricted for TABOR	11,166,827	10,951,000	11,729,475	11,825,000	12,051,000
Restricted for Federal Contract	3,123,057	3,123,057	2,864,899	2,184,470	2,359,094
Committed for Contingencies	7,444,552	7,301,000	7,819,650	7,884,000	8,034,000
Committed for BOE Allocations	7,960,293	7,960,293	15,458,380	15,254,000	15,458,380
Assigned for Subsequent Year Expenditures	19,534,701	19,534,701	29,231,962	26,000,000	29,231,962
Assigned for Mill Levy Override	48,541,880	51,980,128	52,406,499	52,055,499	53,217,938
Unassigned	42,310,014	19,356,020	33,267,667	2,671,049	11,006,702
<b>Fund Balance, Ending</b>	<b>\$ 141,633,897</b>	<b>\$ 121,758,772</b>	<b>\$ 154,597,454</b>	<b>\$ 119,426,591</b>	<b>\$ 133,177,998</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**SCHEDULE OF GENERAL FUND REVENUES**  
**FROM LOCAL, STATE, AND FEDERAL SOURCES**  
**FISCAL YEARS ENDING 2020 - 2022**

	Actual 6/30/20	Amended Budget 6/30/21	Actual 6/30/21	Adopted Budget 6/30/22	Amended Budget 6/30/22
<b>Local Revenues</b>					
Taxes					
Property Taxes	\$ 110,181,143	\$ 104,075,467	\$ 104,176,013	\$ 108,461,629	\$ 107,812,767
Specific Ownership Taxes	14,981,378	14,000,000	10,022,994	9,730,979	10,832,920
Mill Levy Override	56,829,800	55,680,088	55,800,190	54,720,751	55,963,243
<b>Total Taxes</b>	<b>181,992,321</b>	<b>173,755,555</b>	<b>169,999,197</b>	<b>172,913,359</b>	<b>174,608,930</b>
Other Local					
Investment Income	1,809,012	191,999	159,390	175,000	55,000
Charges for Services	3,499,598	2,296,070	2,692,309	3,013,640	3,934,160
Rental of Facilities	198,928	150,000	198,325	200,000	145,000
Indirect Cost Revenues	827,970	745,726	3,283,985	945,726	2,586,276
Services to Charter Schools	950,593	1,000,000	1,417,699	1,288,000	1,416,000
Other Local Revenues	4,095,900	2,477,273	6,902,752	4,623,992	4,246,502
<b>Total Other Local</b>	<b>11,382,001</b>	<b>6,861,068</b>	<b>14,654,460</b>	<b>10,246,358</b>	<b>12,382,938</b>
<b>Total Local Revenues</b>	<b>193,374,322</b>	<b>180,616,623</b>	<b>184,653,657</b>	<b>183,159,717</b>	<b>186,991,868</b>
<b>Percent Change</b>		(6.60)%	(4.51)%	3.01 %	1.27 %
<b>State Revenues</b>					
State Equalization	149,676,569	130,152,826	135,022,653	156,833,549	160,157,617
Special Education	7,972,578	7,961,293	8,104,333	7,961,293	8,256,207
Vocational Education	875,027	885,000	808,871	885,000	875,477
Transportation	2,160,617	2,062,956	2,181,463	2,062,956	2,081,965
Gifted and Talented	308,571	314,317	314,317	314,317	318,020
English Language Proficiency Act	1,655,609	1,662,775	1,662,775	1,662,775	813,348
BEST Grant	1,722,592	3,200	222,778	750,000	750,000
State On-Behalf Payment to PERA	4,635,183	-	-	4,700,000	4,700,000
Other State Revenues	1,881,097	1,531,088	1,417,959	1,380,117	1,515,125
<b>Total State Revenues</b>	<b>170,887,843</b>	<b>144,573,455</b>	<b>149,735,149</b>	<b>176,550,007</b>	<b>179,467,759</b>
<b>Percent change</b>		(15.40)%	(12.38)%	18.35 %	19.86 %
<b>Federal Revenues</b>					
Other Federal Revenues	2,385,074	2,151,082	2,296,198	3,547,901	2,129,000
Build America Bond Rebates	1,435,058	1,437,528	1,435,631	1,437,528	1,435,631
Migrant Grant Pass Through BOCES	5,735	3,500	1,342	15,000	1,500
Federal COVID Relief	1,664,078	25,836,241	32,260,140	15,000,000	15,919,238
<b>Total Federal Revenues</b>	<b>5,489,945</b>	<b>29,428,351</b>	<b>35,993,311</b>	<b>20,000,429</b>	<b>19,485,369</b>
<b>Percent Change</b>		436.04 %	555.62 %	(43.86)%	(45.86)%
<b>Total Revenues Before Allocations</b>	<b>369,752,110</b>	<b>354,618,429</b>	<b>370,382,117</b>	<b>379,710,153</b>	<b>385,944,996</b>
<b>Percent Change</b>		(4.09)%	0.17 %	4.72 %	4.20 %
<b>Revenue Allocations</b>					
Capital Reserve Fund	(5,982,541)	(7,091,399)	(7,091,399)	(9,735,637)	(13,676,042)
Risk Management Fund	(3,739,370)	(4,439,370)	(4,439,370)	(4,745,743)	(4,745,743)
Colorado Preschool Program Fund	(2,155,184)	(1,476,997)	(1,502,222)	(1,661,769)	(1,883,931)
<b>Total Revenue Allocations</b>	<b>(11,877,095)</b>	<b>(13,007,766)</b>	<b>(13,032,991)</b>	<b>(16,143,149)</b>	<b>(20,305,716)</b>
<b>Total General Fund Revenues</b>	<b>357,875,015</b>	<b>341,610,663</b>	<b>357,349,126</b>	<b>363,567,004</b>	<b>365,639,280</b>
<b>Percent Change</b>		(4.54)%	(0.15)%	4.00 %	2.32 %
Other Sources	11,573	-	13,986,026	-	-
<b>Total General Fund Revenues and Other Sources</b>	<b>\$ 357,886,588</b>	<b>\$ 341,610,663</b>	<b>\$ 371,335,152</b>	<b>\$ 363,567,004</b>	<b>\$ 365,639,280</b>
<b>Percent Change</b>		(4.55)%	3.76 %	- %	(1.53)%

\*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, 2022**

Item	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
<b>Direct instruction</b>								
Regular Instruction								
Preschool	\$ 4,789,415	\$ 1,837,451	\$ -	\$ 629,536	\$ -	\$ -	\$ 137,580	\$ 7,393,982
Elementary School	43,683,401	14,781,502	-	660,807	8,500	-	-	59,134,210
Middle School	21,438,871	7,220,052	-	973,552	-	-	-	29,632,475
High School	30,375,457	10,333,515	318,133	2,514,239	9,200	-	-	43,550,544
Gifted And Talented	575,193	169,080	1,000	32,734	2,000	-	-	780,007
Integrated Education	7,827,619	1,910,961	1,319,730	4,300,854	147,108	-	15,000	15,521,272
General Instructional Media	2,068,437	884,529	-	154,094	-	-	-	3,107,060
Activities and Athletics	3,199,494	709,222	270,280	32,298	5,856	-	-	4,217,150
Other Regular Instruction	2,712,782	3,821,593	-	336,774	-	-	-	6,871,149
<b>Total Regular Instruction</b>	<b>109,538,720</b>	<b>41,667,905</b>	<b>1,909,143</b>	<b>9,634,888</b>	<b>172,664</b>	<b>-</b>	<b>152,580</b>	<b>170,207,849</b>
Special Education								
General	14,669,428	5,571,278	2,299,975	103,109	378,022	-	-	23,021,812
Hearing and Vision	263,966	87,734	-	-	-	-	-	351,700
Speech Language	2,601,475	861,265	-	-	-	-	-	3,462,740
<b>Total Special Education</b>	<b>17,534,869</b>	<b>6,520,277</b>	<b>2,299,975</b>	<b>103,109</b>	<b>378,022</b>	<b>-</b>	<b>-</b>	<b>26,836,252</b>
<b>Total Direct instruction</b>	<b>134,205,538</b>	<b>48,188,182</b>	<b>4,209,118</b>	<b>9,737,997</b>	<b>550,686</b>	<b>-</b>	<b>152,580</b>	<b>197,044,101</b>
<b>Indirect Instruction</b>								
Pupil Support Services								
Student Support Services	808,610	235,424	-	36,008	11,000	-	-	1,091,042
Attendance and Social Work Services	3,701,351	1,390,306	587,265	24,796	17,400	-	-	5,721,118
Guidance Services	6,500,563	2,159,884	12,381	67,487	19,000	-	-	8,759,315
Health Services	3,526,573	1,323,804	-	13,000	4,000	-	-	4,867,377
Psychological Services	1,987,267	659,197	-	-	-	-	-	2,646,464
Audiology Services	194,682	57,955	-	-	-	-	-	252,637
Other Services	73,590	47,783	-	68,000	-	-	-	189,373
<b>Total Pupil Support Services</b>	<b>16,792,636</b>	<b>5,874,353</b>	<b>599,646</b>	<b>209,291</b>	<b>51,400</b>	<b>-</b>	<b>-</b>	<b>23,527,326</b>
Instructional Staff Support								
Curriculum Development	4,905,068	1,467,940	1,341,600	765,200	39,697	-	-	8,519,505
Instructional Staff Training	444,848	99,574	399,519	61,378	8,450	-	-	1,013,769
Other Instructional Staff Services	3,314,145	1,050,051	66,250	113,100	294,221	-	-	4,837,767
Educational Media	646,596	224,354	7,000	181,553	2,800	-	-	1,062,303
<b>Total Instructional Staff Support</b>	<b>9,310,657</b>	<b>2,841,919</b>	<b>1,814,369</b>	<b>1,121,231</b>	<b>345,168</b>	<b>-</b>	<b>-</b>	<b>15,433,344</b>
School Administration								
Office of the Principal	18,837,357	6,272,890	146,350	1,142,940	31,540	-	-	26,431,077
<b>Total Indirect Instruction</b>	<b>44,940,650</b>	<b>14,989,162</b>	<b>2,560,365</b>	<b>2,473,462</b>	<b>428,108</b>	<b>-</b>	<b>-</b>	<b>65,391,747</b>
<b>General Administration</b>								
Board of Education & Executive Administration	1,331,668	791,312	1,454,854	316,899	73,160	-	-	3,967,893
<b>Total General Administration</b>	<b>1,331,668</b>	<b>791,312</b>	<b>1,454,854</b>	<b>316,899</b>	<b>73,160</b>	<b>-</b>	<b>-</b>	<b>3,967,893</b>
<b>Fiscal Services</b>								
Fiscal Services	1,897,375	578,256	623,469	35,600	1,519,500	-	-	4,654,200
Printing/Purchasing/Warehouse	985,048	372,443	218,800	42,400	12,000	-	5,684	1,636,375
<b>Total Fiscal Services</b>	<b>2,882,423</b>	<b>950,699</b>	<b>842,269</b>	<b>78,000</b>	<b>1,531,500</b>	<b>-</b>	<b>5,684</b>	<b>6,290,575</b>
<b>Operations and Maintenance</b>								
Administration	214,583	62,844	124,400	40,000	47,000	-	-	488,827
Utilities	-	-	3,234,281	4,592,712	-	-	-	7,826,993
Care and Upkeep of Buildings	10,406,167	3,905,683	858,581	1,147,000	28,800	-	98,000	16,444,231
Care and Upkeep of Grounds	1,296,886	442,626	182,500	295,800	1,000	-	25,000	2,243,812
Other Operations and Maintenance	195,500	39,055	62,500	197,941	7,000	-	-	501,996
Security Services	21,281	7,729	150,000	125,000	-	-	-	304,010
<b>Total Operations and Maintenance</b>	<b>12,134,417</b>	<b>4,457,937</b>	<b>4,612,262</b>	<b>6,398,453</b>	<b>83,800</b>	<b>-</b>	<b>123,000</b>	<b>27,809,869</b>

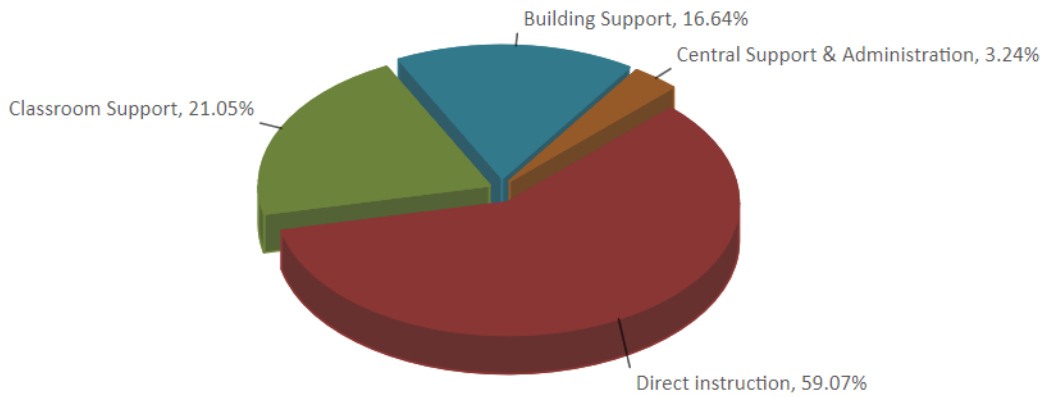
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**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
GENERAL FUND AMENDED BUDGET  
EXPENDITURES BY ACTIVITY AND OBJECT  
FISCAL YEAR ENDING JUNE 30, 2022  
(CONTINUED FROM PREVIOUS PAGE)**

Item	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Other Expenses	Charter Schools	Capital Outlay	Total
<b>Transportation</b>								
Administration	323,921	110,439	500	130,000	500	-	-	565,360
Vehicle Operations	4,823,725	1,888,799	421,630	700,000	-	-	-	7,834,154
Vehicle Services and Maintenance	1,241,298	438,019	98,000	350,000	2,500	-	-	2,129,817
Other Transportation Expenses	630,609	234,962	29,000	10,000	-	-	-	904,571
<b>Total Transportation</b>	<b>7,019,553</b>	<b>2,672,219</b>	<b>549,130</b>	<b>1,190,000</b>	<b>3,000</b>	-	-	<b>11,433,902</b>
<b>Central Services</b>								
Assessment and Evaluation	606,309	191,672	86,724	68,100	5,800	-	-	958,605
Unemployment Insurance	-	-	300,000	-	-	-	-	300,000
Planning Services	280,550	87,504	11,558	4,500	1,500	-	-	385,612
Communication Services	698,353	208,299	215,370	31,500	11,100	-	-	1,164,622
Human Resources	1,757,092	560,748	321,000	146,500	13,500	-	-	2,798,840
Technology Services	4,647,066	1,505,955	465,500	6,145,142	500	-	-	12,764,163
Other Support Services	286,065	982,862	55,000	-	-	-	-	1,323,927
<b>Total Central Services</b>	<b>8,275,435</b>	<b>3,537,040</b>	<b>1,455,152</b>	<b>6,395,742</b>	<b>32,400</b>	-	-	<b>19,695,769</b>
<b>Total Support Services</b>	<b>76,584,146</b>	<b>27,398,369</b>	<b>11,474,032</b>	<b>16,852,556</b>	<b>2,151,968</b>	-	<b>128,684</b>	<b>134,589,755</b>
<b>Other</b>								
Community Services	22,500	4,895	150,000	20,000	60,430	-	5,000	262,825
Facilities Acquisition and Construction	-	-	-	-	-	-	750,000	750,000
Debt Service	-	-	-	-	5,573,695	-	-	5,573,695
Disaster Relief	6,702,084	1,497,916	1,672,281	973,222	1,956,276	-	1,000,000	13,801,779
<b>Total Other</b>	<b>6,724,584</b>	<b>1,502,811</b>	<b>1,822,281</b>	<b>993,222</b>	<b>7,590,401</b>	-	<b>1,755,000</b>	<b>20,388,299</b>
<b>Charter Schools</b>								
Aspen Ridge Academy	-	-	-	-	-	5,613,847	-	5,613,847
Carbon Valley Academy	-	-	-	-	-	2,413,130	-	2,413,130
Firestone Charter Academy	-	-	-	-	-	6,769,836	-	6,769,836
Flagstaff Academy	-	-	-	-	-	8,379,729	-	8,379,729
St. Vrain Community Montessori	-	-	-	-	-	2,588,018	-	2,588,018
Twin Peak Charter Academy	-	-	-	-	-	9,272,021	-	9,272,021
<b>Total Charter Schools</b>	-	-	-	-	-	<b>35,036,581</b>	-	<b>35,036,581</b>
<b>Total General Fund Expenditures</b>	<b>\$217,514,268</b>	<b>\$ 77,089,362</b>	<b>\$ 17,505,431</b>	<b>\$ 27,583,775</b>	<b>\$ 10,293,055</b>	<b>\$ 35,036,581</b>	<b>\$ 2,036,264</b>	<b>\$387,058,736</b>



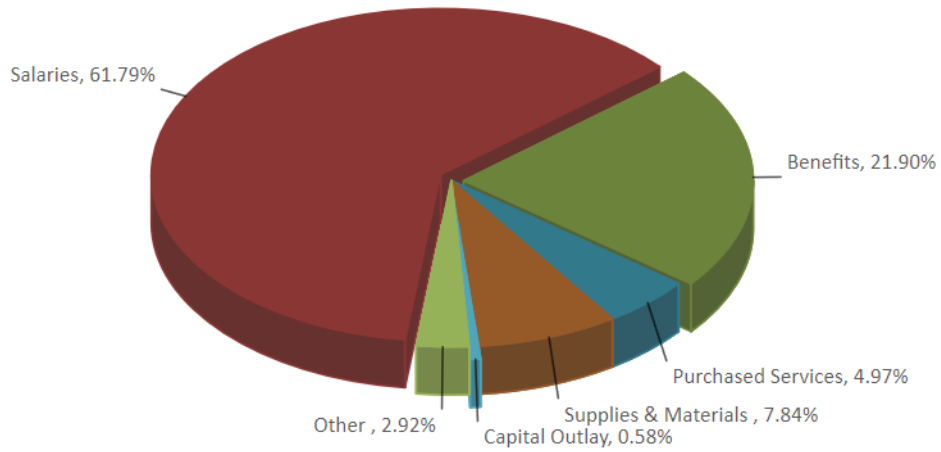
**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
GENERAL FUND AMENDED BUDGET  
EXPENDITURE ANALYSIS BY ACTIVITY  
FISCAL YEAR ENDING JUNE 30, 2022**



**Total Instructional Service 80.12%**

<b>Summary of General Fund Expenses by Activity</b>	<b>Amended Budget June 30, 2022</b>	<b>%</b>
Direct Instruction (Inc Guidance, Edu Media & Std Support)	\$ 207,956,761	59.07 %
Classroom Support	74,117,386	21.05
Building Support		
Transportation	11,433,902	
Operations/Maintenance/Custodial	28,559,869	
Printing/Purchasing/Warehouse	1,636,375	
Communication Services	1,164,622	
Technology Services	12,764,163	
Assessment/Planning/Risk Management	2,968,144	
<b>Total Building Support</b>	<b>58,527,075</b>	<b>16.64</b>
Central Support & Administration		
Human Resources	2,798,840	
Finance/Payroll/Budgeting	4,654,200	
Superintendent's Office/General Administration	3,967,893	
<b>Total Central Support and Administration</b>	<b>11,420,933</b>	<b>3.24</b>
Sub-Total	352,022,155	100.00 %
Charter Schools	35,036,581	
<b>Total</b>	<b>\$ 387,058,736</b>	

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
GENERAL FUND AMENDED BUDGET  
EXPENDITURE ANALYSIS BY OBJECT  
FISCAL YEAR ENDING JUNE 30, 2022**



<p><b>Total Salaries and Benefits 83.69%</b></p>
--

Summary of General Fund Expenses by Object	Amended Budget June 30, 2022	%
Salaries	\$ 217,514,268	61.79 %
Benefits	77,089,362	21.90
Purchased Services	17,505,431	4.97
Supplies & Materials	27,583,775	7.84
Other	10,293,055	2.92
Capital Outlay	2,036,264	0.58
Sub-Total	<u>352,022,155</u>	<u>100.00 %</u>
Charter Schools	35,036,581	
<b>Total</b>	<b>\$ 387,058,736</b>	

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**GENERAL FUND**  
**INSTRUCTIONAL MATERIALS AND SUPPLIES**  
**FISCAL YEARS ENDING 2020 - 2022**

Description	Actual 6/30/20	Amended Budget 6/30/21	Actual 6/30/21	Adopted Budget 6/30/22	Amended Budget 6/30/22
<b>Program Codes 0010 - 2099</b>					
Repairs and Maintenance	\$ 162,155	\$ 168,500	\$ 110,639	\$ 168,500	\$ 168,500
Rentals	2,470	-	7,459	-	-
Printing, Binding and Duplicating	28,637	2,300	8,773	10,500	10,500
Travel, Registration and Entrance	76,811	47,126	43,193	38,633	38,633
Supplies	4,616,673	10,043,342	7,429,847	6,781,637	6,921,394
Books and Periodicals	1,786,035	2,769,366	680,009	2,948,116	2,948,116
Equipment	4,646,479	566,538	5,782,447	5,616,668	5,616,668
Internal Transportation Charges	71,292	228,006	1,190	165,464	165,464
Other Internal Charges	6,223	15,000	7,883	15,000	15,000
<b>Total Expenditures</b>	<b>\$ 11,396,775</b>	<b>\$ 13,840,178</b>	<b>\$ 14,071,440</b>	<b>\$ 15,744,518</b>	<b>\$ 15,884,275</b>
<b>Required Allocation</b>					
Funded Pupil Count (Excluding Charters)	28,265.9	27,641.3	27,641.3	27,417.0	27,933.1
Rate per Student	\$ 239	\$ 225	\$ 229	\$ 253	\$ 252
Current Year Allocation	6,755,550	6,219,293	6,329,858	6,936,501	7,039,141
Carryover from Prior Year	-	-	-	-	-
<b>Total Required Allocation</b>	<b>\$ 6,755,550</b>	<b>\$ 6,219,293</b>	<b>\$ 6,329,858</b>	<b>\$ 6,936,501</b>	<b>\$ 7,039,141</b>
<b>Carryover to Subsequent Year</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
2008 AND 2012 MILL LEVY OVERRIDE SUMMARY\*  
FISCAL YEARS ENDING 2020 - 2022**

Description	Actual 6/30/20	Amended Budget 6/30/21	Actual 6/30/21	Adopted Budget 6/30/22	Amended Budget 6/30/22
<b>Mill Levy Override Revenues</b>	<b>\$ 56,829,800</b>	<b>\$ 55,680,088</b>	<b>\$ 55,800,190</b>	<b>\$ 54,720,751</b>	<b>\$ 55,963,243</b>
<b>Mill Levy Override Expenditures</b>					
Advanced Placement Programs	216,064	143,000	143,000	143,000	143,000
Focus School Allocations	2,343,141	2,400,301	2,400,301	2,481,401	2,481,401
Operations and Maintenance	3,043,500	3,096,000	3,096,000	3,236,000	3,236,000
Preschool Programs	1,486,707	1,155,050	848,781	1,178,380	1,178,380
Reduce Class Sizes	9,185,000	9,350,000	9,350,000	9,790,000	9,790,000
Safety and Security	2,200,000	2,220,000	2,220,000	2,268,000	2,268,000
STEM Programming	2,367,500	2,522,604	2,522,604	2,730,604	2,730,604
Teacher/Staff Compensation	14,620,000	14,672,000	14,672,000	15,022,000	15,022,000
Technology	11,328,225	11,379,750	11,379,750	12,935,978	12,935,978
Charter School Allocations	5,227,855	5,303,135	5,303,135	5,367,823	5,366,441
<b>Total Mill Levy Override Expenditures</b>	<b>52,017,992</b>	<b>52,241,840</b>	<b>51,935,571</b>	<b>55,153,186</b>	<b>55,151,804</b>
<b>Change in MLO Fund Balance Assignment</b>	<b>4,811,808</b>	<b>3,438,248</b>	<b>3,864,619</b>	<b>(432,435)</b>	<b>811,439</b>
<b>Beginning MLO Fund Balance Assignment</b>	<b>43,730,072</b>	<b>48,541,880</b>	<b>48,541,880</b>	<b>52,487,934</b>	<b>52,406,499</b>
<b>Ending MLO Fund Balance Assignment</b>	<b>\$ 48,541,880</b>	<b>\$ 51,980,128</b>	<b>\$ 52,406,499</b>	<b>\$ 52,055,499</b>	<b>\$ 53,217,938</b>

\*The above amounts are included in the previous budget schedules within the categories to which they belong; they are presented in the above schedule to provide details specific to the Mill Levy Override revenue and related uses.

## 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).

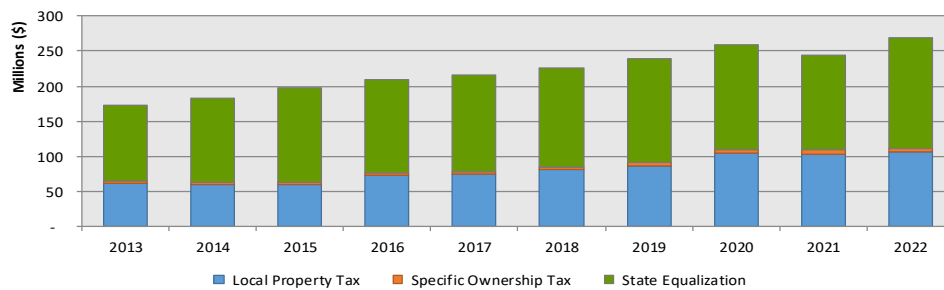
Total Program is funded by three sources: Local Property Tax, Specific Ownership Tax (i.e. vehicle registrations), and the remainder is provided to St. Vrain Valley Schools by the State of Colorado through what is called "State Equalization."

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

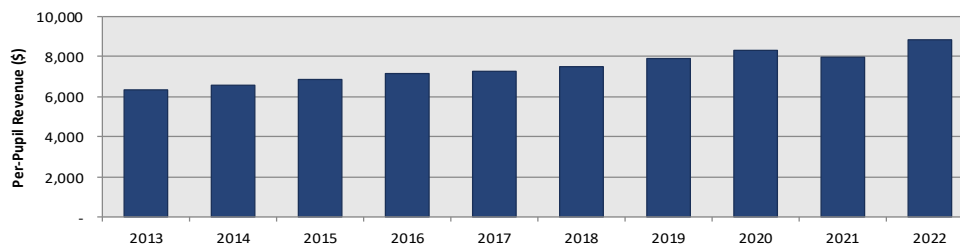
### ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GENERAL FUND SUMMARY OF TOTAL PROGRAM FUNDING PER CDE\* FISCAL YEARS ENDING 2013 - 2022

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Local Property Tax	\$ 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	\$106,894,459
Specific Ownership Tax	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	4,502,920
State Equalization	108,361,241	119,163,453	133,605,666	133,240,934	138,009,845	139,771,356	147,820,482	149,773,717	135,022,653	160,214,017
<b>Total Program Funding</b>	<b>172,391,418</b>	<b>183,014,222</b>	<b>197,200,254</b>	<b>209,822,841</b>	<b>216,419,228</b>	<b>224,992,682</b>	<b>238,994,149</b>	<b>259,457,153</b>	<b>244,306,886</b>	<b>271,611,396</b>
Funded Pupil Count	27,207.8	28,011.8	28,740.5	29,373.5	29,821.6	30,032.3	30,188.5	31,300.8	30,736.7	31,069.2
<b>Per-Pupil Revenue</b>	<b>\$ 6,336.10</b>	<b>\$ 6,533.47</b>	<b>\$ 6,861.41</b>	<b>\$ 7,143.27</b>	<b>\$ 7,257.13</b>	<b>\$ 7,491.69</b>	<b>\$ 7,916.73</b>	<b>\$ 8,289.16</b>	<b>\$ 7,948.37</b>	<b>\$ 8,742.14</b>

St. Vrain Valley Schools Total Program Funding  
2013 - 2022



St. Vrain Valley Schools Total Program Per-Pupil Revenue  
2013 - 2022



\* 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, multiplied by the funded pupil count (FPC) of the charter schools. The per pupil revenue for FY22 is \$8,742.14. 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 FY22 is 3,136.1, an increase of 41.1 compared to FY21, resulting in a total budgeted charter school allocation of \$35,036,581 as follows:

### ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J GENERAL FUND AMENDED BUDGET SUMMARY OF CHARTER SCHOOL ALLOCATIONS FISCAL YEAR ENDING JUNE 30, 2022

Charter Schools Allocation	Aspen Ridge Preparatory School	Carbon Valley Academy	Firestone Charter Academy	Flagstaff Academy	St. Vrain Community Montessori School	Twin Peaks Charter Academy	Total
Funded Pupil Count	503.0	209.6	619.0	747.5	228.0	829.0	3,136.1
Total Program Allocation	\$ 4,397,296	\$ 1,832,353	\$ 5,411,385	\$ 6,534,750	\$ 1,993,208	\$ 7,247,234	\$ 27,416,226
Mill Levy Override Allocation	860,725	358,664	1,059,222	1,279,109	390,150	1,418,571	5,366,441
Read Act Allocation	10,912	11,904	27,280	16,368	9,424	20,336	96,224
Gifted and Talented Allocation	5,149	2,145	6,336	7,651	2,334	8,486	32,101
Additional At-Risk Allocation	480	755	1,081	1,406	223	4,185	8,130
Other Allocations**	339,285	207,309	264,532	540,445	192,679	573,209	2,117,459
<b>Total</b>	<b>\$ 5,613,847</b>	<b>\$ 2,413,130</b>	<b>\$ 6,769,836</b>	<b>\$ 8,379,729</b>	<b>\$ 2,588,018</b>	<b>\$ 9,272,021</b>	<b>\$ 35,036,581</b>

\*\* 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, 2022.

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**RISK MANAGEMENT FUND**  
**FISCAL YEARS ENDING 2020 - 2022**

	Actual 6/30/20	Amended Budget 6/30/21	Actual 6/30/21	Adopted Budget 6/30/22	Amended Budget 6/30/22
<b>Revenues</b>					
Local Revenues					
Investment Income	\$ 113,442	\$ 10,500	\$ 9,196	\$ 3,800	\$ 1,380
Other Local Sources	25,040	25,000	9,766	25,000	25,000
<b>Total Local Revenues</b>	<b>138,482</b>	<b>35,500</b>	<b>18,962</b>	<b>28,800</b>	<b>26,380</b>
State Revenues					
State Equalization	3,739,370	4,439,370	4,439,370	4,745,743	4,745,743
<b>Total Revenues</b>	<b>3,877,852</b>	<b>4,474,870</b>	<b>4,458,332</b>	<b>4,774,543</b>	<b>4,772,123</b>
<b>Expenditures</b>					
Salaries	309,096	312,943	298,385	314,991	314,991
Benefits	92,427	92,505	88,705	92,252	92,252
Purchased Services	2,655,395	4,312,950	2,847,733	4,530,300	4,530,300
Supplies and Materials	177,830	167,500	58,357	249,500	249,500
Claims Paid	974,388	1,582,000	559,101	1,500,000	1,500,000
Other	13,848	95,000	3,381	87,500	87,500
<b>Total Expenditures</b>	<b>4,222,984</b>	<b>6,562,898</b>	<b>3,855,662</b>	<b>6,774,543</b>	<b>6,774,543</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(345,132)</b>	<b>(2,088,028)</b>	<b>602,670</b>	<b>(2,000,000)</b>	<b>(2,002,420)</b>
Fund Balance, Beginning	7,114,340	6,769,208	6,769,208	7,488,567	7,371,878
<b>Fund Balance, Ending</b>					
Committed	6,769,208	4,681,180	7,371,878	5,488,567	5,369,458
<b>Fund Balance, Ending</b>	<b>\$ 6,769,208</b>	<b>\$ 4,681,180</b>	<b>\$ 7,371,878</b>	<b>\$ 5,488,567</b>	<b>\$ 5,369,458</b>



## 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 431 slots have been certified for FY22, resulting in a CPP Funded Pupil Count of 215.5, which translates to \$1,798,162 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 2020 - 2022

	Actual 6/30/20	Amended Budget 6/30/21	Actual 6/30/21	Adopted Budget 6/30/22	Amended Budget 6/30/22
<b>Revenues</b>					
Local Revenues					
Investment Income	\$ 12,455	\$ 1,000	\$ 665	\$ 300	\$ 100
State Revenues					
State Equalization	2,155,184	1,476,997	1,502,222	1,661,769	1,883,931
Other State Revenues	5,673	-	-	-	-
<b>Total State Revenues</b>	<b>2,160,857</b>	<b>1,476,997</b>	<b>1,502,222</b>	<b>1,661,769</b>	<b>1,883,931</b>
Revenue Allocations					
Capital Reserve Fund	(98,280)	(67,284)	(67,284)	(75,600)	(85,769)
<b>Total Revenues</b>	<b>2,075,032</b>	<b>1,410,713</b>	<b>1,435,603</b>	<b>1,586,469</b>	<b>1,798,262</b>
<b>Expenditures</b>					
Salaries	209,914	221,918	213,731	227,345	223,351
Benefits	65,351	68,277	67,269	69,601	69,608
Purchased Services	1,366,026	1,123,660	1,101,949	1,098,260	1,101,660
Supplies and Materials	100,688	121,300	69,040	112,500	112,500
Capital Outlay	550,000	150,000	-	-	-
Other	23,730	27,600	17,648	18,000	17,500
<b>Total Expenditures</b>	<b>2,315,709</b>	<b>1,712,755</b>	<b>1,469,637</b>	<b>1,525,706</b>	<b>1,524,619</b>
<b>Excess of Revenues Over     (Under) Expenditures</b>	<b>(240,677)</b>	<b>(302,042)</b>	<b>(34,034)</b>	<b>60,763</b>	<b>273,643</b>
Fund Balance, Beginning	800,737	560,060	560,060	585,243	526,026
<b>Fund Balance, Ending</b>					
Restricted	560,060	258,018	526,026	646,006	799,669
<b>Fund Balance, Ending</b>	<b>\$ 560,060</b>	<b>\$ 258,018</b>	<b>\$ 526,026</b>	<b>\$ 646,006</b>	<b>\$ 799,669</b>

## 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 2020 - 2022

	Actual 6/30/20	Amended Budget 6/30/21	Actual 6/30/21	Adopted Budget 6/30/22	Amended Budget 6/30/22
<b>Revenues</b>					
Local Revenues					
Investment Income	\$ 17,952	\$ 1,000	\$ 710	\$ 300	\$ 100
Charges for Services	3,467,649	38,000	95,341	55,000	55,000
Other Local Sources	62,826	92,000	71,002	75,000	75,000
<b>Total Local Revenues</b>	<b>3,548,427</b>	<b>131,000</b>	<b>167,053</b>	<b>130,300</b>	<b>130,100</b>
State Revenues					
State Match	182,546	84,042	84,042	85,000	83,673
Federal Revenues					
Commodities Entitlement	610,326	670,000	542,143	757,000	781,000
National School Lunch Program	5,350,854	6,362,000	7,921,468	10,403,000	14,200,000
<b>Total Federal Revenues</b>	<b>5,961,180</b>	<b>7,032,000</b>	<b>8,463,611</b>	<b>11,160,000</b>	<b>14,981,000</b>
<b>Total Revenues</b>	<b>9,692,153</b>	<b>7,247,042</b>	<b>8,714,706</b>	<b>11,375,300</b>	<b>15,194,773</b>
<b>Expenditures</b>					
Salaries	3,957,677	4,229,000	3,798,110	4,302,000	4,900,000
Benefits	1,665,160	1,718,000	1,632,700	1,817,000	2,200,000
Purchased Services	168,400	126,000	79,617	133,000	133,000
Supplies and Materials	4,442,736	3,183,000	3,398,435	5,109,000	7,131,000
Capital Outlay	13,274	44,000	29,231	45,000	125,000
Other	57,000	-	-	100,000	100,000
<b>Total Expenditures</b>	<b>10,304,247</b>	<b>9,300,000</b>	<b>8,938,093</b>	<b>11,506,000</b>	<b>14,589,000</b>
<b>Revenues Less Expenditures</b>	<b>(612,094)</b>	<b>(2,052,958)</b>	<b>(223,387)</b>	<b>(130,700)</b>	<b>605,773</b>
Transfers in (out)	-	1,630,000	100,000	-	-
<b>Net Change in Fund Balance</b>	<b>(612,094)</b>	<b>(422,958)</b>	<b>(123,387)</b>	<b>(130,700)</b>	<b>605,773</b>
Fund Balance, Beginning	2,058,984	1,446,890	1,446,890	1,029,492	1,323,503
<b>Fund Balance, Ending</b>	<b>\$ 1,446,890</b>	<b>\$ 1,023,932</b>	<b>\$ 1,323,503</b>	<b>\$ 898,792</b>	<b>\$ 1,929,276</b>

## 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](http://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.

Carl Perkins – Career and Technical Education

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

McKinney - Education for Homeless Children and Youth

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

**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 DESIGNATED PURPOSE GRANTS FUND  
FISCAL YEARS ENDING 2020 - 2022**

	<b>Actual 6/30/20</b>	<b>Amended Budget 6/30/21</b>	<b>Actual 6/30/21</b>	<b>Adopted Budget 6/30/22</b>	<b>Amended Budget 6/30/22</b>
<b>Revenues</b>					
Local Revenues					
Other Local Sources	\$ -	\$ 9,850	\$ 9,850	\$ -	\$ 73,038
State Revenues					
State Grants	1,799,451	2,218,965	1,890,136	1,797,466	4,042,001
Federal Revenues					
Special Education	4,377,213	7,222,768	4,512,025	7,604,006	7,729,409
Other Federal Grants	4,412,116	4,924,457	3,664,280	5,604,011	6,352,140
<b>Total Federal Revenues</b>	<b>8,789,329</b>	<b>12,147,225</b>	<b>8,176,305</b>	<b>13,208,017</b>	<b>14,081,549</b>
<b>Total Revenues</b>	<b>10,588,780</b>	<b>14,376,040</b>	<b>10,076,291</b>	<b>15,005,483</b>	<b>18,196,588</b>
<b>Expenditures</b>					
Salaries	6,177,310	6,863,224	6,035,758	7,039,777	7,309,801
Benefits	2,134,108	2,590,775	2,116,217	2,802,062	2,661,412
Purchased Services	799,830	768,553	487,263	765,780	3,018,011
Supplies and Materials	636,097	3,119,400	588,756	3,206,907	4,002,050
Capital Outlay	174,873	305,114	349,732	72,590	31,865
Other	666,562	728,974	498,565	1,118,367	1,173,449
<b>Total Expenditures</b>	<b>10,588,780</b>	<b>14,376,040</b>	<b>10,076,291</b>	<b>15,005,483</b>	<b>18,196,588</b>
<b>Excess of Revenues Over     (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balance, Beginning	-	-	-	-	-
<b>Fund Balance, Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

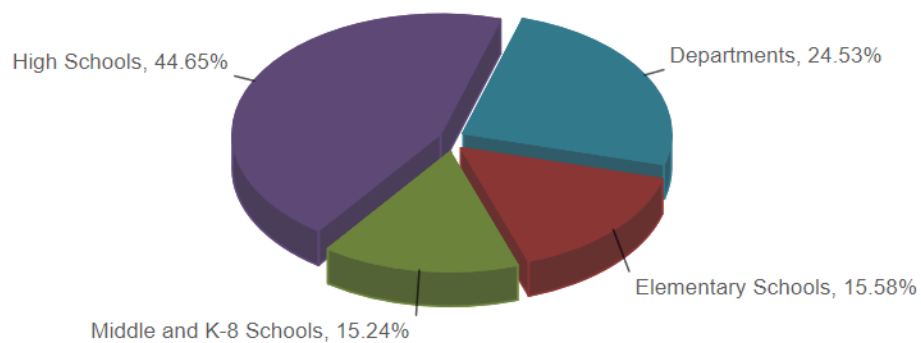
## **FUND 23 - STUDENT ACTIVITIES SPECIAL REVENUE FUND**

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 2020 - 2022**

	<u>Actual 6/30/20</u>	<u>Amended Budget 6/30/21</u>	<u>Actual 6/30/21</u>	<u>Adopted Budget 6/30/22</u>	<u>Amended Budget 6/30/22</u>
<b>Revenues</b>					
Local Revenues					
Athletic Activities	\$ 2,348,466	\$ 1,200,000	\$ 1,488,510	\$ 2,600,000	\$ 2,400,000
Pupil Activities	3,202,912	1,300,000	1,495,659	3,450,000	2,650,000
PTO/Gift Activities	787,939	320,000	452,839	860,000	550,000
Investment Income	99,024	10,000	8,228	10,000	1,000
<b>Total Local Revenues</b>	<b>6,438,341</b>	<b>2,830,000</b>	<b>3,445,236</b>	<b>6,920,000</b>	<b>5,601,000</b>
<b>Total Revenues</b>	<b>6,438,341</b>	<b>2,830,000</b>	<b>3,445,236</b>	<b>6,920,000</b>	<b>5,601,000</b>
<b>Expenditures</b>					
Athletic Activities	2,292,481	1,400,000	1,328,004	2,680,000	2,200,000
Pupil Activities	3,079,555	1,300,000	1,311,827	3,320,000	1,650,000
PTO Gift Activities	760,840	400,000	340,372	760,000	400,000
<b>Total Expenditures</b>	<b>6,132,876</b>	<b>3,100,000</b>	<b>2,980,203</b>	<b>6,760,000</b>	<b>4,250,000</b>
<b>Excess of Revenues Over Expenditures</b>	<b>305,465</b>	<b>(270,000)</b>	<b>465,033</b>	<b>160,000</b>	<b>1,351,000</b>
Transfers in (out)	(238,537)	350,000	(781,936)	-	-
<b>Net Change in Fund Balance</b>	<b>66,928</b>	<b>80,000</b>	<b>(316,903)</b>	<b>160,000</b>	<b>1,351,000</b>
Fund Balance, Beginning	5,513,273	5,580,201	5,580,201	6,675,298	5,263,298
<b>Fund Balance, Ending</b>	<b>\$ 5,580,201</b>	<b>\$ 5,660,201</b>	<b>\$ 5,263,298</b>	<b>\$ 6,835,298</b>	<b>\$ 6,614,298</b>

**FUND BALANCE JUNE 30, 2021**



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

Location	2017	2018	2019	2020	2021
<b>Elementary Schools</b>					
Alpine Elementary	\$ (16,011)	\$ 15,540	\$ 14,891	\$ 14,007	\$ 18,963
Black Rock Elementary	43,451	38,187	56,715	63,796	57,078
Blue Mountain Elementary	18,624	12,678	19,384	28,974	33,887
Burlington Elementary	70,157	48,344	65,455	31,843	44,922
Centennial Elementary	16,017	11,978	12,164	13,631	11,318
Central Elementary	35,675	37,557	46,083	60,582	46,472
Columbine Elementary	22,785	19,365	18,413	23,042	23,138
Eagle Crest Elementary	32,259	26,883	37,451	27,384	30,393
Erie Elementary	8,253	13,459	14,590	18,167	24,023
Fall River Elementary	49,631	52,144	48,717	65,107	75,656
Grand View Elementary	-	-	5,590	15,775	17,750
Hygiene Elementary	5,097	4,507	5,007	6,680	4,271
Indian Peaks Elementary	15,047	17,668	14,420	20,469	19,863
Legacy Elementary	21,613	16,209	23,305	28,288	28,948
Longmont Estates Elementary	6,852	8,624	943	10,703	13,643
Lyons Elementary	40,476	31,391	35,463	31,752	29,334
Mead Elementary	34,661	40,102	46,667	53,890	68,497
Mountain View Elementary	16,545	32,556	22,459	25,169	19,464
Niwot Elementary	27,601	15,775	27,752	44,631	47,925
Northridge Elementary	16,319	20,232	31,681	15,832	13,855
Prairie Ridge Elementary	45,347	47,839	53,922	56,649	56,497
Red Hawk Elementary	46,777	40,356	38,389	44,949	37,795
Rocky Mountain Elementary	21,955	21,559	37,547	51,070	52,209
Sanborn Elementary	32,060	35,853	41,257	47,762	44,340
<b>Elementary Schools Total</b>	<b>611,191</b>	<b>608,805</b>	<b>718,265</b>	<b>800,152</b>	<b>820,241</b>
<b>Middle and K-8 Schools</b>					
Altona Middle	78,977	49,892	57,510	62,829	67,763
Coal Ridge Middle	81,576	77,438	74,086	67,853	74,323
Erie Middle	161,708	174,563	144,352	138,327	119,031
Longs Peak Middle	28,196	21,026	21,677	29,560	27,183
Mead Middle	89,737	82,168	66,255	69,657	61,631
Sunset Middle	169,085	157,521	137,434	101,036	98,725
Soaring Heights PK-8	-	10,000	24,481	55,206	44,108
Thunder Valley K-8	38,330	47,592	57,703	66,650	72,685
Timberline PK-8	69,654	61,681	58,055	66,622	52,039
Trail Ridge Middle	77,582	73,173	59,767	66,080	57,026
Westview Middle	104,364	107,971	97,948	106,003	127,556
<b>Middle and K-8 Schools Total</b>	<b>899,209</b>	<b>863,024</b>	<b>799,268</b>	<b>829,823</b>	<b>802,070</b>
<b>High Schools</b>					
Erie High	332,490	383,720	442,524	478,723	513,670
Frederick High	164,534	208,115	165,679	181,665	249,242
Longmont High	298,749	310,464	341,419	326,816	360,730
Lyons Middle Senior	107,733	80,224	105,423	101,095	129,001
Mead High	182,713	272,629	271,448	274,118	305,923
Niwot High	239,660	230,518	225,887	217,648	190,946
New Meridian High	63,338	73,647	74,159	67,771	64,438
Silver Creek High	189,144	226,139	200,550	249,038	247,987
Skyline High	271,360	294,252	285,881	287,064	288,125
<b>High Schools Total</b>	<b>1,849,721</b>	<b>2,079,708</b>	<b>2,112,970</b>	<b>2,183,938</b>	<b>2,350,062</b>
<b>Programs and Departments</b>					
Apex Homeschool	23,530	26,134	25,981	21,054	20,605
Curriculum Specialist	52,977	14,234	9,871	8,615	8,565
District Athletics	508,642	602,598	442,069	471,395	477,600
District Technology	325,570	472,630	660,705	626,774	71,629
Extracurricular	22,293	28,024	31,594	49,348	47,230
Financial Services	57,279	57,197	57,283	57,456	57,288
Innovation Programs	27,656	10,962	12,345	16,403	19,212
Student Services	16,068	17,541	18,224	13,452	17,195
Superintendents Office	166,204	125,968	250,539	15,453	87,573
Vocational Education Services	127,342	112,904	84,888	90,826	85,731
Title I	10,067	13,147	15,789	17,367	17,927
Other	128,934	201,192	273,482	378,145	380,370
<b>Programs and Departments Total</b>	<b>1,466,562</b>	<b>1,682,531</b>	<b>1,882,770</b>	<b>1,766,288</b>	<b>1,290,925</b>
<b>District Total</b>	<b>\$ 4,826,683</b>	<b>\$ 5,234,070</b>	<b>\$ 5,513,273</b>	<b>\$ 5,580,201</b>	<b>\$ 5,263,298</b>

## 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 program.

**Community Schools** - Funds are generated through tuition and fees. In FY21, Community Schools received State and Federal COVID relief funds. 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.

**Facility Use** - 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.

**Local Grants and Awards** - The District receives many grants and awards from local non-profits and corporations, usually for specific purposes. Each grant and award is tracked individually.

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



**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**COMMUNITY EDUCATION FUND**  
**FISCAL YEARS ENDING 2020 - 2022**

	<b>Actual 6/30/20</b>	<b>Amended Budget 6/30/21</b>	<b>Actual 6/30/21</b>	<b>Adopted Budget 6/30/22</b>	<b>Amended Budget 6/30/22</b>
<b>Revenues</b>					
Investment Income	\$ 63,235	\$ 7,900	\$ 5,260	\$ 2,160	\$ 258
Charges for Services	4,764,916	1,836,457	2,784,638	4,260,117	4,590,480
Local Grants/Awards	550,672	415,000	691,976	275,000	542,000
Pandemic Relief Funding	3,577	949,187	1,257,305	-	-
<b>Total Revenues</b>	<b>5,382,400</b>	<b>3,208,544</b>	<b>4,739,179</b>	<b>4,537,277</b>	<b>5,132,738</b>
<b>Expenditures</b>					
Instruction	4,241,159	4,140,194	4,417,367	3,460,241	3,890,002
Support Services	1,511,853	1,436,360	1,334,525	1,307,887	1,660,922
Capital Outlay	43,962	60,000	60,174	-	-
<b>Total Expenditures</b>	<b>5,796,974</b>	<b>5,636,554</b>	<b>5,812,066</b>	<b>4,768,128</b>	<b>5,550,924</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(414,574)</b>	<b>(2,428,010)</b>	<b>(1,072,887)</b>	<b>(230,851)</b>	<b>(418,186)</b>
Transfers in (out)	40,537	1,423,051	564,028	-	-
<b>Net Change in Fund Balance</b>	<b>(374,037)</b>	<b>(1,004,959)</b>	<b>(508,859)</b>	<b>(230,851)</b>	<b>(418,186)</b>
Fund Balance, Beginning	3,445,670	3,071,633	3,071,633	2,385,575	2,562,774
<b>Fund Balance, Ending</b>					
Restricted	3,071,633	2,066,674	2,562,774	2,154,724	2,144,588
<b>Fund Balance, Ending</b>	<b>\$ 3,071,633</b>	<b>\$ 2,066,674</b>	<b>\$ 2,562,774</b>	<b>\$ 2,154,724</b>	<b>\$ 2,144,588</b>

## 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 2020 - 2022

	Actual 6/30/20	Amended Budget 6/30/21	Actual 6/30/21	Adopted Budget 6/30/22	Amended Budget 6/30/22
<b>Revenues</b>					
Local Revenues					
Investment Income	\$ 113,991	\$ 13,000	\$ 11,058	\$ 18,000	\$ 1,200
Cash in Lieu Revenue	1,178,153	1,600,000	1,869,240	2,100,000	2,000,000
<b>Total Revenues</b>	<b>1,292,144</b>	<b>1,613,000</b>	<b>1,880,298</b>	<b>2,118,000</b>	<b>2,001,200</b>
<b>Expenditures</b>					
Purchased Services	7,200	25,000	7,999	25,000	25,000
Capital Outlay	952,460	1,600,000	1,348,986	2,000,000	1,800,000
<b>Total Expenditures</b>	<b>959,660</b>	<b>1,625,000</b>	<b>1,356,985</b>	<b>2,025,000</b>	<b>1,825,000</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>332,484</b>	<b>(12,000)</b>	<b>523,313</b>	<b>93,000</b>	<b>176,200</b>
Fund Balance, Beginning	7,591,821	7,924,305	7,924,305	8,525,505	8,447,618
<b>Fund Balance, Ending</b>					
Committed	7,924,305	7,912,305	8,447,618	8,618,505	8,623,818
<b>Fund Balance, Ending</b>	<b>\$ 7,924,305</b>	<b>\$ 7,912,305</b>	<b>\$ 8,447,618</b>	<b>\$ 8,618,505</b>	<b>\$ 8,623,818</b>

## 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, totaled \$469,740,000 as of June 30, 2021. 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 2021-22 is \$57,682,846. Property taxes provide nearly all of the revenue for this fund, with investment income contributing less than 1%.

On December 15, 2020, the series 2010A bonds became subject to call and redemption. With sufficient resources available in its Bond Redemption Fund to be able to fund the early redemption of these bonds, administration determined it was advantageous and favorable to the District and its taxpayers to fully redeem and discharge the 2010A bonds early, on June 1, 2021. This reduced the longevity of the 2010A bond debt by approximately 4 ½ years, resulting in an interest savings of \$1.59M.

The legal debt limit of 20% of the District's 2021 assessed valuation of \$4.10 billion is \$822.4 million. This exceeds the net amount of the District's bonds payable as of December 31, 2021 by approximately \$352.7 million.

The District's enrollment has changed between -4.70% and 3.49% per year over the past five years. Annual increases of approximately 1 - 2.5% are 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) in the 2020-21 school year. 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 property tax levy for principal and interest on bonds was Board-approved at 17.550 mills for property tax year 2021 (to be collected in 2022), which is approximately 30.6% of the total tax levy of 57.358 mills. The District's debt service payments remain stable until 2023. In 2024, debt service payments are structured to drop by approximately \$18 million per year with little fluctuation 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

<u>Issue Date</u>	<u>Issue Amount</u>	<u>Interest % *</u>	<u>Principal Due</u>	<u>Premium **</u>	<u>Outstanding Balance as of June 30, 2021</u>	<u>Note</u>
April 2006	\$ 43,455,000	5.25%	Dec 15 through 2020	\$ 2,520,719	\$ -	1
February 2009	\$ 104,000,000	3.00% - 3.625%	Dec 15 through 2021	\$ 504,199	100,000	2
May 2010	\$ 8,590,000	5.25%	Dec 15, 2023 - 2025	\$ 1,191,756	-	4
May 2010	\$ 76,410,000	5.34% - 5.79%	Dec 15, 2026-2033	\$ -	76,410,000	3
June 2011	\$ 31,150,000	2.75% - 5.0%	Dec 15 through 2022	\$ 4,359,203	17,075,000	
February 2012	\$ 34,695,000	2.0% - 4.0%	Dec 15 through 2024	\$ 4,245,413	19,955,000	
October 2014	\$ 50,355,000	3.0% - 5.0%	Dec 15 through 2026	\$ 10,821,491	45,850,000	
February 2016	\$ 115,155,000	2.5% - 5.0%	Dec 15 through 2033	\$ 12,871,395	94,995,000	
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	178,360,000	
October 2018	\$ 60,340,000	5.0%	Dec 15 through 2022	\$ 3,415,401	<u>22,605,000</u>	
					\$ 469,740,000	

\* 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.

4) Called and paid early on June 1, 2021

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**BOND REDEMPTION FUND**  
**FISCAL YEARS ENDING 2020 - 2022**

	<u>Actual</u> <u>6/30/20</u>	<u>Amended</u> <u>Budget</u> <u>6/30/21</u>	<u>Actual</u> <u>6/30/21</u>	<u>Adopted</u> <u>Budget</u> <u>6/30/22</u>	<u>Amended</u> <u>Budget</u> <u>6/30/22</u>
<b>Revenues</b>					
Local Revenues					
Property Taxes	\$ 73,389,872	\$ 71,891,049	\$ 72,066,925	\$ 68,309,512	\$ 72,270,413
Investment Income	653,451	85,000	76,525	100,000	11,000
Other Local Sources	982,297	900,000	1,799,460	500,000	800,000
<b>Total Revenues</b>	<b>75,025,620</b>	<b>72,876,049</b>	<b>73,942,910</b>	<b>68,909,512</b>	<b>73,081,413</b>
<b>Expenditures</b>					
Debt Principal	33,775,000	36,585,000	45,175,000	36,185,000	36,185,000
Interest	25,208,839	23,559,439	23,541,901	21,481,846	21,481,846
Fiscal Charges	16,390	20,000	15,050	20,000	16,000
<b>Total Expenditures</b>	<b>59,000,229</b>	<b>60,164,439</b>	<b>68,731,951</b>	<b>57,686,846</b>	<b>57,682,846</b>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>16,025,391</b>	<b>12,711,610</b>	<b>5,210,959</b>	<b>11,222,666</b>	<b>15,398,567</b>
Fund Balance, Beginning	52,775,237	68,800,628	68,800,628	72,447,476	74,011,587
<b>Fund Balance, Ending</b>	<b>\$ 68,800,628</b>	<b>\$ 81,512,238</b>	<b>\$ 74,011,587</b>	<b>\$ 83,670,142</b>	<b>\$ 89,410,154</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**BOND REDEMPTION FUND**  
**GENERAL OBLIGATION BONDS**  
**AS OF JUNE 30, 2021**

General Obligation Bonds	Principal	Interest	Total
Building 2009	\$ 100,000	\$ 1,813	\$ 101,813
Building 2010B	76,410,000	41,707,074	118,117,074
Refunding 2003 in 2011B	17,075,000	864,375	17,939,375
Refunding 2004 in 2012	19,955,000	1,803,650	21,758,650
Refunding 2006 in 2014	45,850,000	9,753,750	55,603,750
Refunding 2009 in 2016A	94,995,000	35,714,350	130,709,350
Refunding 2006 in 2016B	14,390,000	646,869	15,036,869
Building 2016C	178,360,000	85,654,075	264,014,075
Building 2018	22,605,000	1,144,125	23,749,125
<b>Total General Obligation Bonds</b>	<b>\$ 469,740,000</b>	<b>\$ 177,290,081</b>	<b>\$ 647,030,081</b>

**DETAIL OF ANNUAL PAYMENTS - ALL BONDS**

Fiscal Year	Total		
	Principal	Interest	Principal/Interest
2021-22	\$ 36,185,000	\$ 21,481,845	\$ 57,666,845
2022-23	36,795,000	19,833,214	56,628,214
2023-24	20,335,000	18,520,989	38,855,989
2024-25	21,685,000	17,590,989	39,275,989
2025-26	22,910,000	16,537,389	39,447,389
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
<b>Total</b>	<b>\$ 469,740,000</b>	<b>\$ 177,290,081</b>	<b>\$ 647,030,081</b>

## 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 St. Vrain Innovation Center, and the soon to be opened Highlands Elementary and new Mead Elementary building.

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 2020 - 2022

	Actual 6/30/20	Amended Budget 6/30/21	Actual 6/30/21	Adopted Budget 6/30/22	Amended Budget 6/30/22
<b>Revenues</b>					
Local Revenues					
Investment Income	\$ 1,831,318	\$ 108,000	\$ 102,203	\$ 60,000	\$ 108,000
Other Local Sources	605,713	5,000	-	5,000	5,000
<b>Total Revenues</b>	<b>2,437,031</b>	<b>113,000</b>	<b>102,203</b>	<b>65,000</b>	<b>113,000</b>
<b>Expenditures</b>					
Salaries	567,218	647,000	596,453	547,000	569,000
Benefits	178,397	207,000	191,642	167,000	176,000
Purchased Services	7,130,134	9,000,000	6,540,093	2,000,000	4,500,000
Supplies and Materials	2,639	-	-	-	-
Capital Outlay	40,402,668	52,000,000	44,632,257	27,411,874	21,000,000
Other	3,960	6,000	3,959	5,000	5,000
<b>Total Expenditures</b>	<b>48,285,016</b>	<b>61,860,000</b>	<b>51,964,404</b>	<b>30,130,874</b>	<b>26,250,000</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(45,847,985)</b>	<b>(61,747,000)</b>	<b>(51,862,201)</b>	<b>(30,065,874)</b>	<b>(26,137,000)</b>
<b>Other Financing Sources (Uses)</b>					
<b>Net change in fund balance</b>	<b>(45,847,985)</b>	<b>(61,747,000)</b>	<b>(51,862,201)</b>	<b>(30,065,874)</b>	<b>(26,137,000)</b>
Fund Balance, Beginning	125,398,159	79,550,174	79,550,174	32,865,874	27,687,973
<b>Fund Balance, Ending</b>	<b>\$ 79,550,174</b>	<b>\$ 17,803,174</b>	<b>\$ 27,687,973</b>	<b>\$ 2,800,000</b>	<b>\$ 1,550,973</b>

## 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 2020 - 2022

	Actual 6/30/20	Amended Budget 6/30/21	Actual 6/30/21	Adopted Budget 6/30/22	Amended Budget 6/30/22
<b>Revenues</b>					
Local Revenues					
Investment Income	\$ 167,961	\$ 15,000	\$ 9,400	\$ 3,600	\$ 1,700
Other Local Sources	191,316	76,500	115,674	75,000	75,000
<b>Total Local Revenues</b>	<b>359,277</b>	<b>91,500</b>	<b>125,074</b>	<b>78,600</b>	<b>76,700</b>
State Revenues					
State Equalization	6,080,821	7,158,683	7,158,683	9,811,237	13,761,811
<b>Total Revenues</b>	<b>6,440,098</b>	<b>7,250,183</b>	<b>7,283,757</b>	<b>9,889,837</b>	<b>13,838,511</b>
<b>Expenditures</b>					
Capital Expenditures	9,034,008	12,809,367	9,810,361	12,500,156	16,982,256
<b>Revenues Less Expenditures</b>	<b>(2,593,910)</b>	<b>(5,559,184)</b>	<b>(2,526,604)</b>	<b>(2,610,319)</b>	<b>(3,143,745)</b>
Transfers in (out)	816,753	(60,051)	266,449	-	-
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,777,157)</b>	<b>(5,619,235)</b>	<b>(2,260,155)</b>	<b>(2,610,319)</b>	<b>(3,143,745)</b>
Fund Balance, Beginning	9,305,415	7,528,258	7,528,258	4,197,277	5,268,103
<b>Fund Balance, Ending</b>					
Committed	7,528,258	1,909,023	5,268,103	1,586,958	2,124,358
<b>Fund Balance, Ending</b>	<b>\$ 7,528,258</b>	<b>\$ 1,909,023</b>	<b>\$ 5,268,103</b>	<b>\$ 1,586,958</b>	<b>\$ 2,124,358</b>



**CAP RESERVE FY 2022 SUMMARY**  
**GF Funded CAP Reserve ESTIMATED COSTS**

<u>Fund Accounts</u>	<u>Fund Manager</u>	<u>Percent of Total</u>	<u>2022 Proposed CAP Summary</u>	<u>2022 CAP Funding Source</u>
Arts/Athletics	Executive Director of Athletics/Fine Arts	0.5 %	\$ 84,750	2022 General Fund
Custodial	Custodial Manager	2.0 %	343,327	2022 General Fund
Districtwide Capital Projects	Executive Director of Construction/Maintenance	88.7 %	15,062,013	2022 General Fund
Nutrition Services	Director of Nutrition Services	0.3 %	50,900	2022 General Fund
Regulatory Compliance	Assistant Superintendent of Operations	1.5 %	250,600	2022 General Fund
Transportation	Director of Transportation	7.0 %	1,190,666	2022 General Fund
<b>Total</b>		<b>100.0 %</b>	<b>\$ 16,982,256</b>	

## 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 2020 - 2022

	Actual 6/30/20	Amended Budget 6/30/21	Actual 6/30/21	Adopted Budget 6/30/22	Amended Budget 6/30/22
<b>Revenues</b>					
Local Revenues					
Investment Income	\$ 98,280	\$ 17,000	\$ 11,240	\$ 20,000	\$ 2,300
Charges for Services	23,914,896	24,368,400	25,420,546	25,863,210	25,863,210
Other Local Sources	78,898	10,000	209,790	12,310	12,310
<b>Total Revenues</b>	<b>24,092,074</b>	<b>24,395,400</b>	<b>25,641,576</b>	<b>25,895,520</b>	<b>25,877,820</b>
<b>Expenditures</b>					
Salaries	178,259	214,875	214,875	225,618	225,795
Benefits	58,195	71,383	73,748	74,448	76,424
Purchased Services	3,472,024	4,406,100	4,204,817	4,644,200	4,792,600
Supplies and Materials	-	5,400	-	5,400	5,400
Claims Paid	15,189,495	20,569,325	17,445,996	23,190,000	23,190,000
Other	835,883	1,005,000	1,018,805	1,025,000	1,090,800
<b>Total Expenditures</b>	<b>19,733,856</b>	<b>26,272,083</b>	<b>22,958,241</b>	<b>29,164,666</b>	<b>29,381,019</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>4,358,218</b>	<b>(1,876,683)</b>	<b>2,683,335</b>	<b>(3,269,146)</b>	<b>(3,503,199)</b>
Fund Balance, Beginning	6,494,703	10,852,921	10,852,921	12,080,466	13,536,256
<b>Fund Balance, Ending</b>	<b>\$ 10,852,921</b>	<b>\$ 8,976,238</b>	<b>\$ 13,536,256</b>	<b>\$ 8,811,320</b>	<b>\$ 10,033,057</b>

## **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.

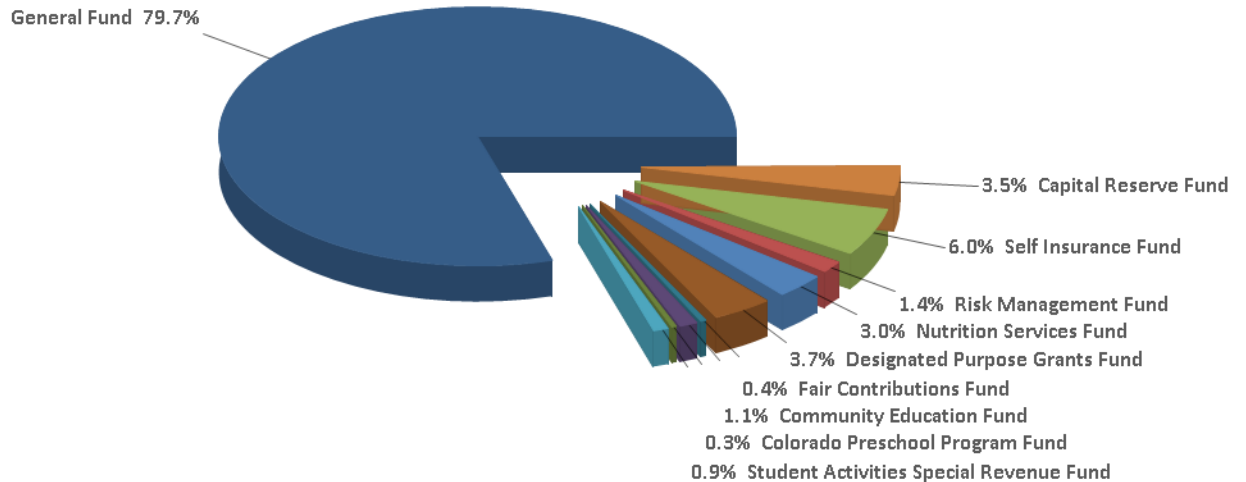
### **Expenditures by Program and Object**

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, 2022**

<b>Fund Accounts</b>	<b>Net Operating Funds Total</b>	<b>Net Other Funds Total</b>	<b>District Total</b>
Beginning Fund Balance	\$ 198,896,910	\$ 101,699,560	\$ 300,596,470
Revenues	458,052,295	73,194,413	531,246,708
Transfers In	-	-	-
<b>Total Funds Available</b>	<b>656,949,205</b>	<b>174,893,973</b>	<b>831,843,178</b>
Expenditures	486,132,685	83,932,846	570,065,531
Transfers Out	-	-	-
TABOR Reserves	12,051,000	-	12,051,000
Other Appropriated Reserves	158,765,520	90,961,127	249,726,647
<b>Total Appropriations</b>	<b>\$ 656,949,205</b>	<b>\$ 174,893,973</b>	<b>\$ 831,843,178</b>

**Consolidated Operating Funds  
 Expenditures**



**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J**  
**CONSOLIDATED AMENDED BUDGET SUMMARY**  
**OPERATING FUNDS**  
**FISCAL YEAR ENDING JUNE 30, 2022**

	General Fund	Capital Reserve Fund	Colorado Preschool Program Fund	Community Education Fund	Fair Contributions Fund
<b>Revenues</b>					
<b>State Formula</b>					
Property Taxes	\$ 107,812,767	\$ -	\$ -	\$ -	\$ -
State Equalization	139,851,901	13,761,811	1,798,162	-	-
Specific Ownership Taxes	10,832,920	-	-	-	-
<b>Local Sources</b>					
Mill Levy Override	55,963,243	-	-	-	-
Investment Income	55,000	1,700	100	258	1,200
Charges for Services	3,934,160	-	-	4,590,480	-
Other	8,393,778	75,000	-	542,000	2,000,000
<b>State Sources</b>					
Special Education	8,256,207	-	-	-	-
Vocational Education	875,477	-	-	-	-
Transportation	2,081,965	-	-	-	-
State On-Behalf Payment to PERA	4,700,000	-	-	-	-
Other	3,396,493	-	-	-	-
<b>Federal Sources</b>					
Special Education	-	-	-	-	-
Other	19,485,369	-	-	-	-
<b>Total Revenues</b>	<b>365,639,280</b>	<b>13,838,511</b>	<b>1,798,262</b>	<b>5,132,738</b>	<b>2,001,200</b>
<b>Expenditures</b>					
<b>Instruction Services</b>					
Direct Instruction	197,044,101	84,750	1,123,710	133,067	-
Instructional Support Services	38,960,670	-	215,852	52,500	-
School Management	26,431,077	-	185,057	-	-
<b>Instruction Services Subtotal</b>	<b>262,435,848</b>	<b>84,750</b>	<b>1,524,619</b>	<b>185,567</b>	<b>-</b>
<b>District Wide Support Services</b>					
General Administration	3,967,893	-	-	-	-
Fiscal Services	6,290,575	-	-	-	-
Operations/Maintenance/Custodial	27,809,869	8,830,527	-	-	-
Pupil Transportation	11,433,902	1,190,666	-	-	-
Central Services	18,371,842	-	-	-	-
Other Support	1,323,927	-	-	-	-
Nutrition Services	45,000	50,900	-	-	-
<b>District Wide Support Services Subtotal</b>	<b>69,243,008</b>	<b>10,072,093</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community Services	217,825	-	-	5,365,357	-
Property	750,000	6,825,413	-	-	1,825,000
Other Operating Expenditures	19,375,474	-	-	-	-
Charter Schools	35,036,581	-	-	-	-
<b>District Wide Subtotal</b>	<b>55,379,880</b>	<b>6,825,413</b>	<b>-</b>	<b>5,365,357</b>	<b>1,825,000</b>
<b>Total Budgeted Expenditures</b>	<b>387,058,736</b>	<b>16,982,256</b>	<b>1,524,619</b>	<b>5,550,924</b>	<b>1,825,000</b>
<b>Total Expenditures and Transfers</b>	<b>387,058,736</b>	<b>16,982,256</b>	<b>1,524,619</b>	<b>5,550,924</b>	<b>1,825,000</b>
<b>Net Change in Fund Balance</b>	<b>(21,419,456)</b>	<b>(3,143,745)</b>	<b>273,643</b>	<b>(418,186)</b>	<b>176,200</b>
Beginning Fund Balance	154,597,454	5,268,103	526,026	2,562,774	8,447,618
<b>Ending Fund Balance</b>	<b>133,177,998</b>	<b>2,124,358</b>	<b>799,669</b>	<b>2,144,588</b>	<b>8,623,818</b>
Nonspendable	1,818,922	-	-	-	-
Restricted for TABOR	12,051,000	-	-	-	-
Restricted	2,359,094	-	799,669	2,144,588	-
Committed for Contingencies	8,034,000	-	-	-	-
Committed	15,458,380	2,124,358	-	-	8,623,818
Assigned	82,449,900	-	-	-	-
<b>Unassigned Fund Balance</b>	<b>\$ 11,006,702</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Funded Pupil Count	30,638.2	31,069.2	431.0	-	31,069.2
Budgeted Expenditure per Funded Pupil	\$ 12,633	\$ 547	\$ 3,537	-	\$ 59

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
CONSOLIDATED AMENDED BUDGET SUMMARY  
OPERATING FUNDS  
FISCAL YEAR ENDING JUNE 30, 2022**

	Designated Purpose Grants Fund	Nutrition Services Fund	Risk Management Fund	Self Insurance Fund	Student Activities Special Revenue Fund	Total
<b>Revenues</b>						
<b>State Formula</b>						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,812,767
State Equalization	-	-	4,745,743	-	-	160,157,617
Specific Ownership Taxes	-	-	-	-	-	10,832,920
<b>Local Sources</b>						
Mill Levy Override	-	-	-	-	-	55,963,243
Investment Income	-	100	1,380	2,300	1,000	63,038
Charges for Services	-	55,000	-	25,863,210	-	34,442,850
Other	73,038	75,000	25,000	12,310	5,600,000	16,796,126
<b>State Sources</b>						
Special Education	-	-	-	-	-	8,256,207
Vocational Education	-	-	-	-	-	875,477
Transportation	-	-	-	-	-	2,081,965
State On-Behalf Payment to PERA	-	-	-	-	-	4,700,000
Other	4,042,001	83,673	-	-	-	7,522,167
<b>Federal Sources</b>						
Special Education	7,729,409	-	-	-	-	7,729,409
Other	6,352,140	14,981,000	-	-	-	40,818,509
<b>Total Revenues</b>	<b>18,196,588</b>	<b>15,194,773</b>	<b>4,772,123</b>	<b>25,877,820</b>	<b>5,601,000</b>	<b>458,052,295</b>
<b>Expenditures</b>						
<b>Instruction Services</b>						
Direct Instruction	5,876,903	-	-	-	3,912,002	208,174,533
Instructional Support Services	8,997,939	-	-	-	226,689	48,453,650
School Management	112,110	-	-	-	-	26,728,244
<b>Instruction Services Subtotal</b>	<b>14,986,952</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,138,691</b>	<b>283,356,427</b>
<b>District Wide Support Services</b>						
General Administration	-	-	-	-	-	3,967,893
Fiscal Services	-	-	-	-	2,728	6,293,303
Operations/Maintenance/Custodial	45,109	-	857,833	-	-	37,543,338
Pupil Transportation	-	-	-	-	-	12,624,568
Central Services	2,030,730	-	5,916,710	29,381,019	97,387	55,797,688
Other Support	1,133,797	-	-	-	-	2,457,724
Nutrition Services	-	14,220,125	-	-	-	14,316,025
<b>District Wide Support Services Subtotal</b>	<b>3,209,636</b>	<b>14,220,125</b>	<b>6,774,543</b>	<b>29,381,019</b>	<b>100,115</b>	<b>133,000,539</b>
Community Services	-	-	-	-	11,022	5,594,204
Property	-	-	-	-	-	9,400,413
Other Operating Expenditures	-	368,875	-	-	172	19,744,521
Charter Schools	-	-	-	-	-	35,036,581
<b>District Wide Subtotal</b>	<b>-</b>	<b>368,875</b>	<b>-</b>	<b>-</b>	<b>11,194</b>	<b>69,775,719</b>
<b>Total Budgeted Expenditures</b>	<b>18,196,588</b>	<b>14,589,000</b>	<b>6,774,543</b>	<b>29,381,019</b>	<b>4,250,000</b>	<b>486,132,685</b>
<b>Total Expenditures and Transfers</b>	<b>18,196,588</b>	<b>14,589,000</b>	<b>6,774,543</b>	<b>29,381,019</b>	<b>4,250,000</b>	<b>486,132,685</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>605,773</b>	<b>(2,002,420)</b>	<b>(3,503,199)</b>	<b>1,351,000</b>	<b>(28,080,390)</b>
Beginning Fund Balance	-	1,323,503	7,371,878	13,536,256	5,263,298	198,896,910
<b>Ending Fund Balance</b>	<b>-</b>	<b>1,929,276</b>	<b>5,369,458</b>	<b>10,033,057</b>	<b>6,614,298</b>	<b>170,816,520</b>
Nonspendable	-	-	-	-	-	1,818,922
Restricted for TABOR	-	-	-	-	-	12,051,000
Restricted	-	1,929,276	-	-	6,614,298	13,846,925
Committed for Contingencies	-	-	-	-	-	8,034,000
Committed	-	-	5,369,458	10,033,057	-	41,609,071
Assigned	-	-	-	-	-	82,449,900
<b>Unassigned Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,006,702</b>
Funded Pupil Count	31,069.2	31,069.2	31,069.2		31,069.2	
Budgeted Expenditure per Funded Pupil	\$ 586	\$ 470	\$ 218		\$ 137	

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
 CONSOLIDATED AMENDED BUDGET SUMMARY  
 OTHER FUNDS  
 FISCAL YEAR ENDING JUNE 30, 2022**

Description	<b>Bond</b>	<b>Building Fund</b>	<b>Net Total Other</b>
	<b>Redemption Fund</b>		<b>Funds</b>
<b>Revenues</b>			
Local Sources			
Property Taxes	\$ 72,270,413	\$ -	\$ 72,270,413
Investment Income	11,000	108,000	119,000
Fund Raising and Contributions	-	-	-
Proceeds From Borrowing	-	-	-
Other	800,000	5,000	805,000
<b>Total Revenues</b>	<b>73,081,413</b>	<b>113,000</b>	<b>73,194,413</b>
<b>Expenditures</b>			
Debt Services	57,682,846	-	57,682,846
Capital Outlay	-	26,250,000	26,250,000
Student Scholarships	-	-	-
<b>Total Budgeted Expenditures</b>	<b>57,682,846</b>	<b>26,250,000</b>	<b>83,932,846</b>
<b>Net Change in Fund Balance</b>	<b>15,398,567</b>	<b>(26,137,000)</b>	<b>(10,738,433)</b>
Beginning Fund Balances	74,011,587	27,687,973	101,699,560
<b>Ending Fund Balance</b>	<b>\$ 89,410,154</b>	<b>\$ 1,550,973</b>	<b>\$ 90,961,127</b>
Estimated Funded Pupil Count	31,069.2	31,069.2	
Budgeted Expenditure per Funded Pupil	\$ 1,857	\$ 845	

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
UNIFORM CONSOLIDATED AMENDED BUDGET SUMMARY  
EXPENDITURES BY PROGRAM AND OBJECT  
FISCAL YEAR ENDING JUNE 30, 2022**

Description	Fund #	10	18	19	21	22	23
	Fund Name	General Fund	Risk Management Fund	Colorado Preschool Program Fund	Nutrition Services Fund	Designated Purpose Grants Fund	Student Activities Special Revenue Fund
<b>BEGINNING FUND BALANCE (includes ALL Reserves)</b>	Object/Source	154,597,454	7,371,878	526,026	1,323,503	-	5,263,298
<b>REVENUES</b>							
Local Sources	1000-1999	186,946,300	26,380	100	130,100	-	5,601,000
Intermediate Sources	2000-2999	45,568	-	-	-	73,038	-
State Sources	3000-3999	179,467,759	-	-	83,673	4,042,001	-
Federal Sources	4000-4999	19,485,369	-	-	14,981,000	14,081,549	-
<b>TOTAL REVENUES</b>		<b>385,944,996</b>	<b>26,380</b>	<b>100</b>	<b>15,194,773</b>	<b>18,196,588</b>	<b>5,601,000</b>
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUES</b>		<b>540,542,450</b>	<b>7,398,258</b>	<b>526,126</b>	<b>16,518,276</b>	<b>18,196,588</b>	<b>10,864,298</b>
TOTAL ALLOCATIONS (TO) FROM OTHER FUNDS	5600,5800	(1,883,931)	-	-	-	-	-
TRANSFERS (TO) FROM OTHER FUNDS	5200-5300	(18,421,785)	4,745,743	1,798,162	-	-	-
TRANSFERS TO CHARTER SCHOOLS	0594,5211,5711	(35,036,581)	-	-	-	-	-
OTHER SOURCES	5100,5400, 5500,5900	-	-	-	-	-	-
<b>AVAILABLE BEGINNING FUND BALANCE &amp; REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)</b>		<b>485,200,153</b>	<b>12,144,001</b>	<b>2,324,288</b>	<b>16,518,276</b>	<b>18,196,588</b>	<b>10,864,298</b>
<b>EXPENDITURES</b>							
Instruction - Program 0010 - 2099							
Salaries	0100	134,205,538	-	-	-	3,502,503	298,909
Employee Benefits	0200	48,188,182	-	-	-	1,309,718	68,503
Purchased Services	0300,0400,0500	4,209,118	-	1,086,460	-	111,616	960,104
Supplies and Materials	0600	9,737,997	-	20,000	-	895,929	1,974,252
Property	0700	152,580	-	-	-	25,865	47,633
Other	0800,0900	550,686	-	17,250	-	31,272	562,601
<b>Total Instruction</b>		<b>197,044,101</b>	<b>-</b>	<b>1,123,710</b>	<b>-</b>	<b>5,876,903</b>	<b>3,912,002</b>
Supporting Services							
Students - Program 2100							
Salaries	0100	16,792,636	-	50,767	-	2,622,052	8,121
Employee Benefits	0200	5,874,353	-	17,908	-	983,318	2,658
Purchased Services	0300,0400,0500	599,646	-	-	-	188,914	12,311
Supplies and Materials	0600	209,291	-	-	-	2,956,801	129,176
Property	0700	-	-	-	-	6,000	-
Other	0800,0900	51,400	-	-	-	5,880	3,239
<b>Total Students</b>		<b>23,527,326</b>	<b>-</b>	<b>68,675</b>	<b>-</b>	<b>6,762,965</b>	<b>155,505</b>
Instructional Staff - Program 2200							
Salaries	0100	9,310,657	-	28,929	-	1,096,726	3,407
Employee Benefits	0200	2,841,919	-	10,298	-	339,982	757
Purchased Services	0300,0400,0500	1,814,369	-	15,200	-	646,446	-
Supplies and Materials	0600	1,121,231	-	92,500	-	149,320	66,984
Property	0700	-	-	-	-	-	-
Other	0800,0900	345,168	-	250	-	2,500	36
<b>Total Instructional Staff</b>		<b>15,433,344</b>	<b>-</b>	<b>147,177</b>	<b>-</b>	<b>2,234,974</b>	<b>71,184</b>
General Administration- Program 2300							
Salaries	0100	1,331,668	-	-	-	-	-
Employee Benefits	0200	791,312	-	-	-	-	-
Purchased Services	0300,0400,0500	1,454,854	-	-	-	-	-
Supplies and Materials	0600	316,899	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800,0900	73,160	-	-	-	-	-
<b>Total General Administration</b>		<b>3,967,893</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
School Administration- Program 2400							
Salaries	0100	18,837,357	-	143,655	-	84,610	-
Employee Benefits	0200	6,272,890	-	41,402	-	27,500	-
Purchased Services	0300,0400,0500	146,350	-	-	-	-	-
Supplies and Materials	0600	1,142,940	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800,0900	31,540	-	-	-	-	-
<b>Total School Administration</b>		<b>26,431,077</b>	<b>-</b>	<b>185,057</b>	<b>-</b>	<b>112,110</b>	<b>-</b>
Business Services- Program 2500							
Salaries	0100	2,882,423	-	-	-	-	-
Employee Benefits	0200	950,699	-	-	-	-	-
Purchased Services	0300,0400,0500	847,953	-	-	-	-	2,728
Supplies and Materials	0600	78,000	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800,0900	1,531,500	-	-	-	-	-
<b>Total Business Services</b>		<b>6,290,575</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,728</b>



**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
UNIFORM CONSOLIDATED AMENDED BUDGET SUMMARY  
EXPENDITURES BY PROGRAM AND OBJECT  
FISCAL YEAR ENDING JUNE 30, 2022**

Description	Fund #	27	29	31	41	43	65	Total
	Fund Name	Community Education Fund	Fair Contributions Fund	Bond Redemption Fund	Building Fund	Capital Reserve Fund	Self Insurance Fund	
<b>BEGINNING FUND BALANCE (includes ALL Reserves)</b>	Object/Source	2,562,774	8,447,618	74,011,587	27,687,973	5,268,103	13,536,256	300,596,470
<b>REVENUES</b>								
Local Sources	1000-1999	5,132,738	1,200	73,081,413	113,000	76,700	25,877,820	296,986,751
Intermediate Sources	2000-2999	-	2,000,000	-	-	-	-	2,118,606
State Sources	3000-3999	-	-	-	-	-	-	183,593,433
Federal Sources	4000-4999	-	-	-	-	-	-	48,547,918
<b>TOTAL REVENUES</b>		<b>5,132,738</b>	<b>2,001,200</b>	<b>73,081,413</b>	<b>113,000</b>	<b>76,700</b>	<b>25,877,820</b>	<b>531,246,708</b>
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUES</b>		<b>7,695,512</b>	<b>10,448,818</b>	<b>147,093,000</b>	<b>27,800,973</b>	<b>5,344,803</b>	<b>39,414,076</b>	<b>831,843,178</b>
TOTAL ALLOCATIONS (TO) FROM OTHER FUNDS	5600,5800	-	-	-	-	-	-	(1,883,931)
TRANSFERS (TO) FROM OTHER FUNDS	5200-5300	-	-	-	-	13,761,811	-	1,883,931
TRANSFERS TO CHARTER SCHOOLS	0594,5211,5711	-	-	-	-	-	-	(35,036,581)
	5100,5400	-	-	-	-	-	-	-
	5500,5900	-	-	-	-	-	-	-
<b>OTHER SOURCES</b>								
<b>AVAILABLE BEGINNING FUND BALANCE &amp; REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)</b>		<b>7,695,512</b>	<b>10,448,818</b>	<b>147,093,000</b>	<b>27,800,973</b>	<b>19,106,614</b>	<b>39,414,076</b>	<b>796,806,597</b>
<b>EXPENDITURES</b>								
Instruction - Program 0010 - 2099								
Salaries	0100	57,022	-	-	-	-	-	138,063,972
Employee Benefits	0200	12,228	-	-	-	-	-	49,578,631
Purchased Services	0300,0400,0500	50,600	-	-	-	-	-	6,417,898
Supplies and Materials	0600	13,017	-	-	-	6,000	-	12,647,195
Property	0700	-	-	-	-	78,750	-	304,828
Other	0800,0900	200	-	-	-	-	-	1,162,009
<b>Total Instruction</b>		<b>133,067</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84,750</b>	<b>-</b>	<b>208,174,533</b>
Supporting Services								
Students - Program 2100								
Salaries	0100	-	-	-	-	-	-	19,473,576
Employee Benefits	0200	-	-	-	-	-	-	6,878,237
Purchased Services	0300,0400,0500	-	-	-	-	-	-	800,871
Supplies and Materials	0600	-	-	-	-	-	-	3,295,268
Property	0700	-	-	-	-	-	-	6,000
Other	0800,0900	-	-	-	-	-	-	60,519
<b>Total Students</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,514,471</b>
Instructional Staff - Program 2200								
Salaries	0100	-	-	-	-	-	-	10,439,719
Employee Benefits	0200	-	-	-	-	-	-	3,192,956
Purchased Services	0300,0400,0500	5,500	-	-	-	-	-	2,481,515
Supplies and Materials	0600	47,000	-	-	-	-	-	1,477,035
Property	0700	-	-	-	-	-	-	-
Other	0800,0900	-	-	-	-	-	-	347,954
<b>Total Instructional Staff</b>		<b>52,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,939,179</b>
General Administration- Program 2300								
Salaries	0100	-	-	-	-	-	-	1,331,668
Employee Benefits	0200	-	-	-	-	-	-	791,312
Purchased Services	0300,0400,0500	-	-	-	-	-	-	1,454,854
Supplies and Materials	0600	-	-	-	-	-	-	316,899
Property	0700	-	-	-	-	-	-	-
Other	0800,0900	-	-	-	-	-	-	73,160
<b>Total General Administration</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,967,893</b>
School Administration- Program 2400								
Salaries	0100	-	-	-	-	-	-	19,065,622
Employee Benefits	0200	-	-	-	-	-	-	6,341,792
Purchased Services	0300,0400,0500	-	-	-	-	-	-	146,350
Supplies and Materials	0600	-	-	-	-	-	-	1,142,940
Property	0700	-	-	-	-	-	-	-
Other	0800,0900	-	-	-	-	-	-	31,540
<b>Total School Administration</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,728,244</b>
Business Services- Program 2500								
Salaries	0100	-	-	-	-	-	-	2,882,423
Employee Benefits	0200	-	-	-	-	-	-	950,699
Purchased Services	0300,0400,0500	-	-	-	-	-	-	850,681
Supplies and Materials	0600	-	-	-	-	-	-	78,000
Property	0700	-	-	-	-	-	-	-
Other	0800,0900	-	-	-	-	-	-	1,531,500
<b>Total Business Services</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,293,303</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
UNIFORM CONSOLIDATED AMENDED BUDGET SUMMARY  
EXPENDITURES BY PROGRAM AND OBJECT  
FISCAL YEAR ENDING JUNE 30, 2022**

Description	Fund #	10	18	19	21	22	23
	Fund Name	General Fund	Risk Management Fund	Colorado Preschool Program Fund	Nutrition Services Fund	Designated Purpose Grants Fund	Student Activities Special Revenue Fund
<b>Operations and Maintenance - Program 2600</b>							
Salaries	0100	12,134,417	213,409	-	-	3,910	-
Employee Benefits	0200	4,457,937	58,474	-	-	894	-
Purchased Services	0300,0400,0500	4,612,262	341,850	-	-	40,305	-
Supplies and Materials	0600	6,398,453	237,500	-	-	-	-
Property	0700	123,000	-	-	-	-	-
Other	0800,0900	83,800	6,600	-	-	-	-
<b>Total Operations and Maintenance</b>		<b>27,809,869</b>	<b>857,833</b>	-	-	<b>45,109</b>	-
<b>Student Transportation - Program 2700</b>							
Salaries	0100	7,019,553	-	-	-	-	-
Employee Benefits	0200	2,672,219	-	-	-	-	-
Purchased Services	0300,0400,0500	549,130	-	-	-	-	-
Supplies and Materials	0600	1,190,000	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800,0900	3,000	-	-	-	-	-
<b>Total Student Transportation</b>		<b>11,433,902</b>	-	-	-	-	-
<b>Central Support - Program 2800</b>							
Salaries	0100	7,989,370	101,582	-	-	-	-
Employee Benefits	0200	2,554,178	33,778	-	-	-	-
Purchased Services	0300,0400,0500	1,400,152	4,188,450	-	-	2,030,730	12,438
Supplies and Materials	0600	6,395,742	1,512,000	-	-	-	88,143
Property	0700	-	-	-	-	-	-
Other	0800,0900	32,400	80,900	-	-	-	(3,194)
<b>Total Central Support</b>		<b>18,371,842</b>	<b>5,916,710</b>	-	-	<b>2,030,730</b>	<b>97,387</b>
<b>Other Support - Program 2900</b>							
Salaries	0100	286,065	-	-	-	-	-
Employee Benefits	0200	982,862	-	-	-	-	-
Purchased Services	0300,0400,0500	55,000	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800,0900	-	-	-	-	1,133,797	-
<b>Total Other Support</b>		<b>1,323,927</b>	-	-	-	<b>1,133,797</b>	-
<b>Food Service Operations - 3100</b>							
Salaries	0100	-	-	-	4,650,000	-	-
Employee Benefits	0200	-	-	-	2,120,070	-	-
Purchased Services	0300,0400,0500	-	-	-	50,000	-	-
Supplies and Materials	0600	-	-	-	7,092,055	-	-
Property	0700	-	-	-	125,000	-	-
Other	0800,0900	45,000	-	-	183,000	-	-
<b>Total Food Service Operations</b>		<b>45,000</b>	-	-	<b>14,220,125</b>	-	-
<b>Enterprise Operations - Program 3200</b>							
Salaries	0100	22,500	-	-	-	-	2,540
Employee Benefits	0200	4,895	-	-	-	-	387
Purchased Services	0300,0400,0500	10,000	-	-	-	-	-
Supplies and Materials	0600	20,000	-	-	-	-	8,095
Property	0700	5,000	-	-	-	-	-
Other	0800,0900	15,430	-	-	-	-	-
<b>Total Enterprise Operations</b>		<b>77,825</b>	-	-	-	-	<b>11,022</b>
<b>Community Services - Program 3300</b>							
Salaries	0100	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-
Purchased Services	0300,0400,0500	140,000	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800,0900	-	-	-	-	-	-
<b>Total Community Services</b>		<b>140,000</b>	-	-	-	-	-
<b>Education for Adults- Program 3400</b>							
Salaries	0100	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800,0900	-	-	-	-	-	-
<b>Total Education for Adults Services</b>		-	-	-	-	-	-
<b>Total Supporting Services</b>		<b>134,852,580</b>	<b>6,774,543</b>	<b>400,909</b>	<b>14,220,125</b>	<b>12,319,685</b>	<b>337,826</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
UNIFORM CONSOLIDATED AMENDED BUDGET SUMMARY  
EXPENDITURES BY PROGRAM AND OBJECT  
FISCAL YEAR ENDING JUNE 30, 2022**

Description	Fund #	27	29	31	41	43	65	Total
	Fund Name	Community Education Fund	Fair Contributions Fund	Bond Redemption Fund	Building Fund	Capital Reserve Fund	Self Insurance Fund	
<b>Operations and Maintenance - Program 2600</b>								
Salaries	0100	-	-	-	-	-	-	12,351,736
Employee Benefits	0200	-	-	-	-	-	-	4,517,305
Purchased Services	0300,0400,0500	-	-	-	-	8,487,200	-	13,481,617
Supplies and Materials	0600	-	-	-	-	-	-	6,635,953
Property	0700	-	-	-	-	343,327	-	466,327
Other	0800,0900	-	-	-	-	-	-	90,400
<b>Total Operations and Maintenance</b>						<b>8,830,527</b>		<b>37,543,338</b>
<b>Student Transportation - Program 2700</b>								
Salaries	0100	-	-	-	-	-	-	7,019,553
Employee Benefits	0200	-	-	-	-	-	-	2,672,219
Purchased Services	0300,0400,0500	-	-	-	-	-	-	549,130
Supplies and Materials	0600	-	-	-	-	-	-	1,190,000
Property	0700	-	-	-	-	1,190,666	-	1,190,666
Other	0800,0900	-	-	-	-	-	-	3,000
<b>Total Student Transportation</b>						<b>1,190,666</b>		<b>12,624,568</b>
<b>Central Support - Program 2800</b>								
Salaries	0100	-	-	-	-	-	225,795	8,316,747
Employee Benefits	0200	-	-	-	-	-	76,424	2,664,380
Purchased Services	0300,0400,0500	-	-	-	-	-	27,982,600	35,614,370
Supplies and Materials	0600	-	-	-	-	-	5,400	8,001,285
Property	0700	-	-	-	-	-	-	-
Other	0800,0900	-	-	-	-	-	1,090,800	1,200,906
<b>Total Central Support</b>							<b>29,381,019</b>	<b>55,797,688</b>
<b>Other Support - Program 2900</b>								
Salaries	0100	-	-	-	-	-	-	286,065
Employee Benefits	0200	-	-	-	-	-	-	982,862
Purchased Services	0300,0400,0500	-	-	-	-	-	-	55,000
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800,0900	-	-	-	-	-	-	1,133,797
<b>Total Other Support</b>								<b>2,457,724</b>
<b>Food Service Operations - 3100</b>								
Salaries	0100	-	-	-	-	-	-	4,650,000
Employee Benefits	0200	-	-	-	-	-	-	2,120,070
Purchased Services	0300,0400,0500	-	-	-	-	-	-	50,000
Supplies and Materials	0600	-	-	-	-	-	-	7,092,055
Property	0700	-	-	-	-	50,900	-	175,900
Other	0800,0900	-	-	-	-	-	-	228,000
<b>Total Food Service Operations</b>						<b>50,900</b>		<b>14,316,025</b>
<b>Enterprise Operations - Program 3200</b>								
Salaries	0100	2,514,641	-	-	-	-	-	2,539,681
Employee Benefits	0200	913,642	-	-	-	-	-	918,924
Purchased Services	0300,0400,0500	26,509	-	-	-	-	-	36,509
Supplies and Materials	0600	199,139	-	-	-	-	-	227,234
Property	0700	-	-	-	-	-	-	5,000
Other	0800,0900	228,048	-	-	-	-	-	243,478
<b>Total Enterprise Operations</b>		<b>3,881,979</b>						<b>3,970,826</b>
<b>Community Services - Program 3300</b>								
Salaries	0100	755,363	-	-	-	-	-	755,363
Employee Benefits	0200	215,634	-	-	-	-	-	215,634
Purchased Services	0300,0400,0500	156,101	-	-	-	-	-	296,101
Supplies and Materials	0600	316,564	-	-	-	-	-	316,564
Property	0700	-	-	-	-	-	-	-
Other	0800,0900	39,716	-	-	-	-	-	39,716
<b>Total Community Services</b>		<b>1,483,378</b>						<b>1,623,378</b>
<b>Education for Adults- Program 3400</b>								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800,0900	-	-	-	-	-	-	-
<b>Total Education for Adults Services</b>								
<b>Total Supporting Services</b>		<b>5,417,857</b>				<b>10,072,093</b>	<b>29,381,019</b>	<b>213,776,637</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
UNIFORM CONSOLIDATED AMENDED BUDGET SUMMARY  
EXPENDITURES BY PROGRAM AND OBJECT  
FISCAL YEAR ENDING JUNE 30, 2022**

Description	Fund #	10	18	19	21	22	23
	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	750,000	-	-	-	-	-
Other	0800,0900	-	-	-	-	-	-
<b>Total Property</b>		<b>750,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other Uses - Program 5000 - Including							
Transfers Out and/or							
Allocations Out as an expenditure							
Salaries	0100	6,702,084	-	-	250,000	-	77
Employee Benefits	0200	1,497,916	-	-	79,930	-	17
Purchased Services	0300,0400,0500	1,672,281	-	-	-	-	-
Supplies and Materials	0600	973,222	-	-	38,945	-	78
Property	0700	1,000,000	-	-	-	-	-
Other	0800	7,529,971	-	-	-	-	-
<b>Total Other Uses</b>		<b>19,375,474</b>	<b>-</b>	<b>-</b>	<b>368,875</b>	<b>-</b>	<b>172</b>
<b>TOTAL EXPENDITURES</b>		<b>352,022,155</b>	<b>6,774,543</b>	<b>1,524,619</b>	<b>14,589,000</b>	<b>18,196,588</b>	<b>4,250,000</b>
<b>RESERVES</b>							
Reserved Fund Balance	0840	121,126,998	5,369,458	799,669	1,929,276	-	6,614,298
Reserve for TABOR 3% - Program 9310	0840	12,051,000	-	-	-	-	-
<b>TOTAL RESERVES</b>		<b>133,177,998</b>	<b>5,369,458</b>	<b>799,669</b>	<b>1,929,276</b>	<b>-</b>	<b>6,614,298</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>		<b>485,200,153</b>	<b>12,144,001</b>	<b>2,324,288</b>	<b>16,518,276</b>	<b>18,196,588</b>	<b>10,864,298</b>
<b>TOTAL AVAILABLE BEGINNING FUND BALANCE &amp; REVENUES LESS TOTAL EXPENDITURES &amp; RESERVES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
UNIFORM CONSOLIDATED AMENDED BUDGET SUMMARY  
EXPENDITURES BY PROGRAM AND OBJECT  
FISCAL YEAR ENDING JUNE 30, 2022**

Description	Fund #	27	29	31	41	43	65	Total
	Fund Name	Community Education Fund	Fair Contributions Fund	Bond Redemption Fund	Building Fund	Capital Reserve Fund	Self Insurance Fund	
<b>Property - Program 4000</b>								
Salaries	0100	-	-	-	569,000	-	-	569,000
Employee Benefits	0200	-	-	-	176,000	-	-	176,000
Purchased Services	0300,0400,0500	-	25,000	-	4,500,000	-	-	4,525,000
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	1,800,000	-	21,000,000	6,825,413	-	30,375,413
Other	0800,0900	-	-	-	5,000	-	-	5,000
<b>Total Property</b>		-	<b>1,825,000</b>	-	<b>26,250,000</b>	<b>6,825,413</b>	-	<b>35,650,413</b>
<b>Other Uses - Program 5000 - Including</b>								
Transfers Out and/or Allocations Out as an expenditure								
Salaries	0100	-	-	-	-	-	-	6,952,161
Employee Benefits	0200	-	-	-	-	-	-	1,577,863
Purchased Services	0300,0400,0500	-	-	16,000	-	-	-	1,688,281
Supplies and Materials	0600	-	-	-	-	-	-	1,012,245
Property	0700	-	-	-	-	-	-	1,000,000
Other	0800	-	-	57,666,846	-	-	-	65,196,817
<b>Total Other Uses</b>		-	-	<b>57,682,846</b>	-	-	-	<b>77,427,367</b>
<b>TOTAL EXPENDITURES</b>		<b>5,550,924</b>	<b>1,825,000</b>	<b>57,682,846</b>	<b>26,250,000</b>	<b>16,982,256</b>	<b>29,381,019</b>	<b>535,028,950</b>
<b>RESERVES</b>								
Reserved Fund Balance	0840	2,144,588	8,623,818	89,410,154	1,550,973	2,124,358	10,033,057	249,726,647
Reserve for TABOR 3% - Program 9310	0840	-	-	-	-	-	-	12,051,000
<b>TOTAL RESERVES</b>		<b>2,144,588</b>	<b>8,623,818</b>	<b>89,410,154</b>	<b>1,550,973</b>	<b>2,124,358</b>	<b>10,033,057</b>	<b>261,777,647</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>		<b>7,695,512</b>	<b>10,448,818</b>	<b>147,093,000</b>	<b>27,800,973</b>	<b>19,106,614</b>	<b>39,414,076</b>	<b>796,806,597</b>
<b>TOTAL AVAILABLE BEGINNING FUND BALANCE &amp; REVENUES</b>								
<b>LESS TOTAL EXPENDITURES &amp; RESERVES</b>		-	-	-	-	-	-	-

