

## NOTICE OF REGULAR TELEVISED STUDY SESSION AND AGENDA



**May 22, 2013**

**Educational Services Center  
395 South Pratt Parkway  
Longmont, CO 80501**

John Creighton, President, Board of Education

Dr. Don Haddad, Superintendent of Schools

### **DISTRICT VISION STATEMENT**

*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.*

### **DISTRICT MISSION STATEMENT**

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

### **ESSENTIAL BOARD ROLES**

*Guide the superintendent  
Engage constituents  
Ensure alignment of resources  
Monitor effectiveness  
Model excellence*

### **BOARD MEMBERS**

*John Creighton, President  
Debbie Lammers, Secretary  
Mike Schiers, Asst Secretary  
Rod Schmidt  
Joie Siegrist  
Bob Smith, Vice President  
Dori Van Lone, Treasurer*

## **1. CALL TO ORDER**

1. 5:45 pm Executive Session pursuant to  
CRS 24-6-402(4)(a) Sale of Property
2. 6:30 pm April Financials
3. 7:00 pm Regular Televised Study Session

## **2. AUDIENCE PARTICIPATION**

## **3. REPORTS**

1. April Financials 6:30 p.m.
2. Presentation of Superintendent's Fiscal Year 2014  
Budget 7:00 p.m.
3. Finance & Audit Committee Update
4. Third Grade TCAP Report

## **4. ACTION ITEMS**

1. Approval of Principal for Mountain View Elementary
2. Approval of Assistant Principal for Longmont High  
School
3. Approval of Cancellation of Teacher Contract
4. Approval of IDEA Narratives
5. Approval of Request to Grant Exception to Conflict of  
Interest Policy-Heather Rogers
6. Approval of Request to Grant Exception to Conflict of  
Interest Policy-John Heard

## **5. DISCUSSION**

## **6. ADJOURN**

## MEMORANDUM

DATE: May 22, 2013  
TO: Board of Education  
FROM: Dr. Don Haddad, Superintendent of Schools  
SUBJECT: District Financial Statements – April 2013

### PURPOSE

To provide the Board of Education with monthly financial reports in compliance with Board Policy DBI, Budget Implementation/Monitoring.

### BACKGROUND

At the work session prior to this Board meeting, information related to the April 2013 Monthly Financial Statements will be provided to the Board in compliance with all aspects of Policy DBI.



## **April 2013 Monthly Financial Report**


























*"The community is the foundation  
of our school system. Working together  
we can give our children expanded opportunities  
in safe, high performing 21<sup>st</sup> century schools."*

Don Haddad, Ed.D., Superintendent




**395 South Pratt Parkway • Longmont CO • 80501-6436**

St. Vrain Valley School District RE-1J  
Financial Executive Summary  
For the period July 1, 2012 to April 30, 2013

**Note:** The detailed financial statements are an integral part of this summary.

Fund	PDF/ Rpt page	B/S	A2A	B2A	Notes
General Fund	'6 —				CY cash and investments 23% increase over PY primarily due to MLO revenue increase. Increase in T/R (& D/R) the result of assessment changes, MLO funding.
	7 —				CY "mill levy" \$5m increase due to increased funding CY "adult educ" \$116k decrease due to timing of reimbursements
	8-9				Based on passage of time, 83% through the fiscal year.
Colo Preschool	10-11	n/a	n/a		Paid 2nd semester tuition to schools serving CPP students
Risk Management	13-15	n/a			CY "misc rev" \$697k increase and related claims paid increase due to Erie MS incident
Bond Redemption	18-19	n/a	n/a		Remaining interest to be paid on June 15.
Building	20-21	n/a	n/a		Although "other expenditures" (internal work orders) are more than 83%, overall exp w/in budget.
Capital Reserve	23-25	n/a			
Comm Education	27-29	n/a			CY revenue increase due to more grant \$; more child care participation. Fund 27 includes Vance Brand Civic Audi (both PY and CY).
Fair Contributions	30-31	n/a	n/a		
Grants	33-35	n/a			Grants receivable improved by \$391k over prior year.
Student Activity (23)	37-39	n/a			
Nutrition Services	42-45				CY grants receivable high since March claim was not received until May 1. Although CY expenditures are just over 83% of budget, N/S Director does not expect to go over budget by FYE. Increase in supplies and repairs (small equip) due to new nutrition standards, breakfast in the classrooms, doubled participation at Twin Peaks, and increasing food costs.
Self Insurance	47	n/a	n/a		<b>NEW!</b> Accounting for dental and Cigna health in new self insurance fund. Reviewing accuracy in the timing of claims paid.
Student Activity (74)	49-51	n/a			
Student Scholarship	52-53	n/a	n/a		
Investments	55		n/a	n/a	

LEGEND:

-  No issues or concerns; operating w/in expectations
-  Matters of slight concern; monitoring closely
-  Major issue or concern; requires immediate attention or action

St. Vrain Valley School District RE-1J  
**Financial Executive Summary (continued)**  
For the period July 1 to April 30

**Note:** Not all funds have been included in the summary shown below.  
The detailed financial statements are an integral part of this summary.

	FY12		FY13	
	Actual to Date	% of Budget	Actual to Date	% of Budget
<b>General Fund</b>				
Revenues	\$ 132,215,289	67%	\$ 139,655,803	69%
Expenditures	158,086,737	78%	160,027,602	76%
Transfers	-	n/a	(3,477,887)	n/a
Net change in fund balance	(25,871,448)		(23,849,686)	
Beg fund balance	39,319,762		44,543,176	
End fund balance	13,448,314		20,693,490	
Liabilities	64,272,833		76,481,828	
Total liabilities and fund balance	\$ 77,721,147		\$ 97,175,318	
Assets	\$ 77,721,147		\$ 97,175,318	
<b>Colorado Preschool Program Fund</b>				
End fund balance	\$ 664,962		\$ 243,283	
<b>Risk Management Fund</b>				
Change in fund balance	\$ (1,120,031)		\$ (798,635)	
Beg fund balance	6,797,608		4,986,028	
End fund balance	\$ 5,677,577		\$ 4,187,393	
<b>Building Fund</b>				
Expenditures	\$ 19,204,525	19%	\$ 25,479,227	47%
End fund balance	\$ 77,633,199		\$ 44,736,054	
<b>Capital Reserve Fund</b>				
Change in fund balance	\$ 57,137		\$ (355,262)	
Beg fund balance	6,115,163		5,515,550	
End fund balance	\$ 6,172,300		\$ 5,160,288	
<b>Community Education Fund</b>				
Net change in fund balance	\$ 409,347		\$ 348,784	
Beg fund balance	1,803,296		2,233,494	
End fund balance	\$ 2,212,643		\$ 2,582,278	
<b>Fair Contributions Fund</b>				
End fund balance	\$ 3,527,703		\$ 4,273,825	
<b>Grants Fund</b>				
Grants receivable	\$ 2,314,399		\$ 1,922,569	
<b>Student Activity (Special Rev)</b>				
End fund balance	\$ 3,212,420		\$ 3,756,123	
<b>Nutrition Services</b>				
Revenues	\$ 7,382,273	97%	\$ 7,242,271	88%
Expenses	6,913,031	91%	7,195,225	85%
Non-cash items	366,241	130%	158,004	51%
Change in net assets	835,483		205,050	
Beg net assets	2,443,151		3,158,937	
End net assets	\$ 3,278,634		\$ 3,363,987	

## FUND ACCOUNTING

The District uses funds to report its financial position and changes in financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn is divided into separate “fund types”.

Governmental funds are used to account for all or most of a government’s general activities, including the servicing of long-term debt (debt service fund), the construction of new schools (capital projects fund), and the collection and disbursement of earmarked funds (special revenue funds). The District’s governmental funds consist of the following: *General Fund*; *Colorado Preschool Program Fund* and *Risk Management Fund*, both sub-funds of the General Fund; *Bond Redemption Fund*; *Building Fund*; *Capital Reserve Capital Projects Fund*; and five special revenue funds, including the *Government Designated-Purpose Grants Fund*.

Proprietary Funds focus on the determination of the changes in net assets, financial position, and cash flows and are classified as either enterprise or internal service. Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The District’s only enterprise fund is the *Nutrition Services Fund*. Internal service funds account for the financing of services provided by one department to other departments of the District on a cost reimbursement basis. The District’s only internal service fund is the *Self Insurance Fund*.

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

## **GOVERNMENTAL FUNDS**

### **General Fund**

The General Fund is the District's general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. Major revenue sources include local property taxes, specific ownership taxes, and State of Colorado equalization funding, as determined by the School Finance Act of 1994, as amended. Expenditures include all costs associated with the daily operation of the schools, except for programs funded by grants from federal and state governments, school construction, certain capital outlay expenditures, debt service, food service operations, extracurricular athletic and other pupil activities, and insurance transactions.

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

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

St. Vrain Valley School District RE-1J

**General Fund (10)**

Balance Sheet (Unaudited)

As of April 30,

	<u>2012</u>	<u>2013</u>
<b>Assets</b>		
Cash and investments	\$ 28,412,617	\$ 34,807,177
Accounts receivable	39,810	3,128
Taxes receivable	48,869,879	61,965,662 A
Inventories	<u>398,841</u>	<u>399,351</u>
Total assets	<u>\$ 77,721,147</u>	<u>\$ 97,175,318</u>
<b>Liabilities</b>		
Accounts payable	\$ 37,038	\$ -
Accrued salaries and benefits	6,871,745	6,974,607 B
Payroll withholdings	7,735,767	6,918,061
Deferred revenues	<u>49,628,283</u>	<u>62,589,160 A, C</u>
Total liabilities	<u>64,272,833</u>	<u>76,481,828</u>
<b>Fund balances</b>		
Nonspendable: inventories	398,841	399,351
Restricted: TABOR	6,564,440	6,603,322
Restricted: dental self-insurance trust	102,439	-
Committed: contingency	4,376,294	4,402,215
Committed: BOE allocations	-	3,047,000
Assigned: Mill Levy Override	16,583,100	11,544,057
Assigned: current year obligations	-	-
Unassigned	<u>(14,576,800)</u>	<u>(5,302,455)</u>
Total fund balance	<u>13,448,314</u>	<u>20,693,490</u>
Total liabilities and fund balance	<u>\$ 77,721,147</u>	<u>\$ 97,175,318</u>

Footnote

- A On January 1, when property taxes are levied, the District records property taxes receivable and a corresponding deferred revenue. As taxes are collected, the District reduces the receivable and deferred revenue and records the tax revenue.
- B The District is accruing salaries and benefits of employees whose contracts run from Aug 1 to Jul 31. The accrual rate is 1/11 of the contract amount per month. As of June 30, the District will have accrued the full amount of salaries and benefits payable.
- C In addition to property taxes recorded January 1, the deferred revenue represents the amount to be recognized from the District's forward investment agreements entered into in June 2003. A portion of the deferred revenue is recognized each month in accordance with the agreements.



St. Vrain Valley School District RE-1J

**General Fund (10)**

**Year-to-Date Actual to Actual (Unaudited)**

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1 to April 30

	FY12 July - April Actual	FY13 July - April Actual	Dollar Variance	Percent Variance
<b>1 Revenues</b>				
2 Local				
3 Property taxes	\$ 22,232,786	\$ 22,267,877	\$ 35,091	0.16%
4 Specific ownership taxes	4,547,899	4,704,178	156,279	3.44%
5 Mil levy override	6,428,841	11,453,278	5,024,437	78.15%
6 Investment income	163,420	207,148	43,728	26.76%
7 Charges for service	3,873,005	4,055,301	182,296	4.71%
8 Miscellaneous	3,776,741	2,830,046	(946,695)	-25.07%
9 Total local revenues	<u>41,022,692</u>	<u>45,517,828</u>	<u>4,495,136</u>	10.96%
10 State				
11 Equalization, net	82,920,704	86,425,298	3,504,594	4.23%
12 Special Education	3,530,734	4,115,277	584,543	16.56%
13 Vocational Education	712,238	629,180	(83,058)	-11.66%
14 Transportation	1,540,393	1,549,589	9,196	0.60%
15 Gifted and Talented	249,236	259,310	10,074	4.04%
16 English Language Proficiency Act	420,508	328,857	(91,651)	-21.80%
17 BEST grant	880,796	-	(880,796)	-100.00%
18 Total state revenues	<u>90,254,609</u>	<u>93,307,511</u>	<u>3,052,902</u>	3.38%
19 Federal				
20 Adult Education	116,333	-	(116,333)	-100.00%
21 BOCES	60,451	69,260	8,809	14.57%
22 Build America Bond Rebates	761,204	761,204	-	0.00%
23 Total federal revenues	<u>937,988</u>	<u>830,464</u>	<u>(107,524)</u>	-11.46%
24 Total revenues	<u>132,215,289</u>	<u>139,655,803</u>	<u>7,440,514</u>	5.63%
25				
<b>26 Expenditures</b>				
27 Salaries	98,504,768	98,853,035	348,267	0.35%
28 Benefits	26,556,250	27,447,068	890,818	3.35%
29 Purchased services	7,798,266	6,349,810	(1,448,456)	-18.57%
30 Supplies and materials	8,412,201	8,659,894	247,693	2.94%
31 Other	373,287	541,657	168,370	45.10%
32 Allocation to charter schools	15,377,422	17,066,932	1,689,510	10.99%
33 Capital outlay	1,064,543	1,109,206	44,663	4.20%
34 Total expenditures	<u>158,086,737</u>	<u>160,027,602</u>	<u>1,940,865</u>	1.23%
35				
36 Excess (deficiency) of revenues				
37 over (under) expenditures	(25,871,448)	(20,371,799)	5,499,649	21.26%
38				
<b>39 Other Financing (Uses)</b>				
40 Transfer to self insurance fund (Fund 65)	-	(3,477,887)	(3,477,887)	N/A
41				
42 Net change in fund balance	(25,871,448)	(23,849,686)	2,021,762	7.81%
43 Fund balance, beginning	<u>39,319,762</u>	<u>44,543,176</u>	<u>5,223,414</u>	13.28%
44 Fund balance, ending	<u>\$ 13,448,314</u>	<u>\$ 20,693,490</u>	<u>\$ 7,245,176</u>	53.87%

St. Vrain Valley School District RE-1J

**General Fund (10)**

**Prior Year Budget to Actual (Unaudited)**

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2011 to April 30, 2012

	FY12 Amended Budget	FY12 July - April Actual	Balance Remaining	% of Actual to Budget
<b>1 Revenues</b>				
2 Local				
3 Property taxes	\$ 58,823,218	\$ 22,232,786	\$ (36,590,432)	37.80%
4 Specific ownership taxes	5,954,000	4,547,899	(1,406,101)	76.38%
5 Mil levy override	17,118,000	6,428,841	(10,689,159)	37.56%
6 Investment income	216,000	163,420	(52,580)	75.66%
7 Charges for service	4,725,000	3,873,005	(851,995)	81.97%
8 Miscellaneous	4,412,000	3,776,741	(635,259)	85.60%
9 Total local revenues	<u>91,248,218</u>	<u>41,022,692</u>	<u>(50,225,526)</u>	44.96%
10 State				
11 Equalization, net	99,332,679	82,920,704	(16,411,975)	83.48%
12 Special Education	3,431,000	3,530,734	99,734	102.91%
13 Vocational Education	949,650	712,238	(237,412)	75.00%
14 Transportation	1,540,000	1,540,393	393	100.03%
15 Gifted and Talented	249,000	249,236	236	100.09%
16 English Language Proficiency Act	482,000	420,508	(61,492)	87.24%
17 BEST grant	880,881	880,796	(85)	99.99%
18 Total state revenues	<u>106,865,210</u>	<u>90,254,609</u>	<u>(16,610,601)</u>	84.46%
19 Federal				
20 Adult Education	161,000	116,333	(44,667)	72.26%
21 BOCES	85,000	60,451	(24,549)	71.12%
22 Build America Bond Rebates	1,522,409	761,204	(761,205)	50.00%
23 Total federal revenues	<u>1,768,409</u>	<u>937,988</u>	<u>(830,421)</u>	53.04%
24 Total revenues	<u>199,881,837</u>	<u>132,215,289</u>	<u>(67,666,548)</u>	66.15%
25 Designated and reserved fund balance	<u>1,973,000</u>	<u>-</u>	<u>(1,973,000)</u>	0.00%
26	<u>201,854,837</u>	<u>132,215,289</u>	<u>(69,639,548)</u>	65.50%
27				
<b>28 Expenditures</b>				
29 Salaries	122,292,349	98,504,768	23,787,581	80.55%
30 Benefits	33,045,603	26,556,250	6,489,353	80.36%
31 Purchased services	13,363,891	7,798,266	5,565,625	58.35%
32 Supplies and materials	13,818,722	8,412,201	5,406,521	60.88%
33 Other	982,627	373,287	609,340	37.99%
34 Allocation to charter schools	19,126,911	15,377,422	3,749,489	80.40%
35 Capital outlay	1,558,691	1,064,543	494,148	68.30%
36 Total expenditures	<u>204,188,794</u>	<u>158,086,737</u>	<u>46,102,057</u>	77.42%
37 Excess (deficiency) of revenues				
38 over (under) expenditures	(2,333,957)	(25,871,448)	(23,537,491)	
39				
40 Fund balance, beginning	<u>37,346,762</u>	<u>39,319,762</u>	<u>1,973,000</u>	
41 Fund balance, ending	<u>\$ 35,012,805</u>	<u>\$ 13,448,314</u>	<u>\$ (21,564,491)</u>	
42 Expected year-end fund balance as percentage				
43 of annual expenditure budget	<u>17.15%</u>			

St. Vrain Valley School District RE-1J

**General Fund (10)**

**Current Year Budget to Actual (Unaudited)**

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2012 to April 30, 2013

	FY13 Amended Budget	FY13 July - April Actual	Balance Remaining	% of Actual to Budget
<b>1 Revenues</b>				
2 Local				
3 Property taxes	\$ 60,902,523	\$ 22,267,877	\$ (38,634,646)	36.56%
4 Specific ownership taxes	6,132,310	4,704,178	(1,428,132)	76.71%
5 Mil levy override	32,635,663	11,453,278	(21,182,385)	35.09%
6 Investment income	218,560	207,148	(11,412)	94.78%
7 Charges for service	5,702,771	4,055,301	(1,647,470)	71.11%
8 Miscellaneous	2,073,000	2,830,046	757,046	136.52%
9 Total local revenues	<u>107,664,827</u>	<u>45,517,828</u>	<u>(62,146,999)</u>	42.28%
10 State				
11 Equalization, net	103,693,979	86,425,298	(17,268,681)	83.35%
12 Special Education	3,942,370	4,115,277	172,907	104.39%
13 Vocational Education	949,650	629,180	(320,470)	66.25%
14 Transportation	1,549,589	1,549,589	-	100.00%
15 Gifted and Talented	259,310	259,310	-	100.00%
16 English Language Proficiency Act	346,000	328,857	(17,143)	95.05%
17 BEST grant	800,000	-	(800,000)	0.00%
18 Total state revenues	<u>111,540,898</u>	<u>93,307,511</u>	<u>(18,233,387)</u>	83.65%
19 Federal				
20 Adult Education	153,514	-	(153,514)	0.00%
21 BOCES	86,396	69,260	(17,136)	80.17%
22 Build America Bond Rebates	1,522,409	761,204	(761,205)	50.00%
23 Total federal revenues	<u>1,762,319</u>	<u>830,464</u>	<u>(931,855)</u>	47.12%
24 Total revenues	<u>220,968,044</u>	<u>139,655,803</u>	<u>(81,312,241)</u>	63.20%
25				
<b>26 Expenditures</b>				
27 Salaries	124,366,834	98,853,035	25,513,799	79.49%
28 Benefits	34,613,647	27,447,068	7,166,579	79.30%
29 Purchased services	12,066,098	6,349,810	5,716,288	52.63%
30 Supplies and materials	15,951,403	8,659,894	7,291,509	54.29%
31 Other	962,805	541,657	421,148	56.26%
32 Allocation to charter schools	22,233,922	17,066,932	5,166,990	76.76%
33 Capital outlay	1,672,385	1,109,206	563,179	66.32%
34 Total expenditures	<u>211,867,094</u>	<u>160,027,602</u>	<u>51,839,492</u>	75.53%
35 Excess (deficiency) of revenues				
36 over (under) expenditures	9,100,950	(20,371,799)	(29,472,749)	
37				
<b>38 Other Financing Sources (Uses)</b>				
39 Transfer to self insurance fund (Fund 65)	<u>(3,571,000)</u>	<u>(3,477,887)</u>	<u>93,113</u>	97.39%
40				
41 Net change in fund balance	5,529,950	(23,849,686)	(29,379,636)	
42 Fund balance, beginning	44,543,176	44,543,176	-	
43 Fund balance, ending	<u>\$ 50,073,126</u>	<u>\$ 20,693,490</u>	<u>\$ (29,379,636)</u>	
44 Expected year-end fund balance as percentage				
45 of annual expenditure budget	<u>23.63%</u>			

St. Vrain Valley School District RE-1J

**Colorado Preschool Program Fund (19)**

**Prior Year Budget to Actual (Unaudited)**

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2011 to April 30, 2012

	FY12 Amended Budget	FY12 July - April Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Equalization	\$ 880,335	\$ 743,249	\$ (137,086)	84.43%
Investment income	1,500	519	(981)	34.60%
Total revenues	<u>881,835</u>	<u>743,768</u>	<u>(138,067)</u>	84.34%
<b>Expenditures</b>				
Salaries	130,623	95,771	34,852	73.32%
Benefits	39,000	27,324	11,676	70.06%
Purchased services	837,410	413,730	423,680	49.41%
Supplies and materials	10,000	5,449	4,551	54.49%
Other	19,200	21,007	(1,807)	109.41%
Capital outlay	200,000	798	199,202	0.40%
Total expenditures	<u>1,236,233</u>	<u>564,079</u>	<u>672,154</u>	45.63%
Excess (deficiency) of revenues over (under) expenditures	(354,398)	179,689	534,087	
Fund balance, beginning	<u>485,273</u>	<u>485,273</u>	<u>-</u>	
Fund balance, ending	<u>\$ 130,875</u>	<u>\$ 664,962</u>	<u>\$ 534,087</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>10.59%</u>			

St. Vrain Valley School District RE-1J

**Colorado Preschool Program Fund (19)**

**Current Year Budget to Actual (Unaudited)**

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2012 to April 30, 2013

	FY13 Amended Budget	FY13 July - April Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Equalization	\$ 965,000	\$ 766,967	\$ (198,033)	79.48%
Investment income	500	366	(134)	73.20%
Total revenues	<u>965,500</u>	<u>767,333</u>	<u>(198,167)</u>	79.48%
<b>Expenditures</b>				
Salaries	126,867	93,878	32,989	74.00%
Benefits	36,008	28,025	7,983	77.83%
Purchased services	773,900	741,170	32,730	95.77%
Supplies and materials	5,500	1,573	3,927	28.60%
Other	19,200	22,425	(3,225)	116.80%
Capital outlay	151,000	-	151,000	0.00%
Total expenditures	<u>1,112,475</u>	<u>887,071</u>	<u>225,404</u>	79.74%
Excess (deficiency) of revenues over (under) expenditures	(146,975)	(119,738)	27,237	
Fund balance, beginning	<u>363,021</u>	<u>363,021</u>	<u>-</u>	
Fund balance, ending	<u>\$ 216,046</u>	<u>\$ 243,283</u>	<u>\$ 27,237</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>19.42%</u>			

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St. Vrain Valley School District RE-1J

**Risk Management Fund (18)**

**Year-to-Date Actual to Actual (Unaudited)**

Statement of Revenues, Expenses, and Changes in Fund Net Assets

For the period July 1 to April 30

	FY12 July - April Actual	FY13 July - April Actual	Dollar Variance	Percent Variance
<b>Revenues</b>				
Investment income	\$ 20,654	\$ 11,976	\$ (8,678)	-42.02%
Equalization	254,167	449,167	195,000	76.72%
Miscellaneous	73,383	770,400	697,017	949.83%
Total revenues	<u>348,204</u>	<u>1,231,543</u>	<u>883,339</u>	253.68%
<b>Expenditures</b>				
Salaries	206,102	217,787	11,685	5.67%
Benefits	48,465	52,687	4,222	8.71%
Purchased services				
Professional service s	26,814	29,954	3,140	11.71%
Self insurance pools	780,240	718,223	(62,017)	-7.95%
Claims paid	385,849	955,762	569,913	147.70%
Supplies	13,967	27,973	14,006	100.28%
Other	4,974	1,152	(3,822)	-76.84%
Capital outlay	1,824	26,640	24,816	1360.53%
Total expenses	<u>1,468,235</u>	<u>2,030,178</u>	<u>561,943</u>	38.27%
Excess (deficiency) of revenues over (under) expenditures	(1,120,031)	(798,635)	321,396	-28.70%
Fund balance, beginning	<u>6,797,608</u>	<u>4,986,028</u>	<u>(1,811,580)</u>	-26.65%
Fund balance, ending	<u>\$ 5,677,577</u>	<u>\$ 4,187,393</u>	<u>\$ (1,490,184)</u>	-26.25%

St. Vrain Valley School District RE-1J

**Risk Management Fund (18)**

**Prior Year Budget to Actual (Unaudited)**

Statement of Revenues, Expenses, and Changes in Fund Net Assets

For the period July 1, 2011 to April 30, 2012

	FY12 Amended Budget	FY12 July - April Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Investment income	\$ -	\$ 20,654	\$ 20,654	N/A
Equalization	305,000	254,167	(50,833)	83.33%
Miscellaneous	29,000	73,383	44,383	253.04%
Total revenues	<u>334,000</u>	<u>348,204</u>	<u>14,204</u>	104.25%
<b>Expenditures</b>				
Salaries	271,700	206,102	65,598	75.86%
Benefits	68,250	48,465	19,785	71.01%
Purchased services	886,650	807,054	79,596	91.02%
Claims paid	990,000	385,849	604,151	38.97%
Supplies	57,600	13,967	43,633	24.25%
Other	57,800	4,974	52,826	8.61%
Capital outlay	2,000	1,824	176	91.20%
Total expenses	<u>2,334,000</u>	<u>1,468,235</u>	<u>865,765</u>	62.91%
Excess (deficiency) of revenues over (under) expenditures	(2,000,000)	(1,120,031)	879,969	
Fund balance, beginning	<u>6,797,608</u>	<u>6,797,608</u>	<u>-</u>	
Fund balance, ending	<u>\$ 4,797,608</u>	<u>\$ 5,677,577</u>	<u>\$ 879,969</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>205.55%</u>			



St. Vrain Valley School District RE-1J

**Risk Management Fund (18)**

**Current Year Budget to Actual (Unaudited)**

Statement of Revenues, Expenses, and Changes in Fund Net Assets

For the period July 1, 2012 to April 30, 2013

	FY13 Amended Budget	FY13 July - April Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Investment income	\$ 20,000	\$ 11,976	\$ (8,024)	59.88%
Equalization	539,000	449,167	(89,833)	83.33%
Miscellaneous	1,116,026	770,400	(345,626)	69.03%
Total revenues	1,675,026	1,231,543	(443,483)	73.52%
<b>Expenditures</b>				
Salaries	270,300	217,787	52,513	80.57%
Benefits	67,790	52,687	15,103	77.72%
Purchased services	896,320	748,177	148,143	83.47%
Claims paid	2,390,000	955,762	1,434,238	39.99%
Supplies	56,000	27,973	28,027	49.95%
Other	23,500	1,152	22,348	4.90%
Capital outlay	58,700	26,640	32,060	45.38%
Total expenses	3,762,610	2,030,178	1,732,432	53.96%
Excess (deficiency) of revenues over (under) expenditures	(2,087,584)	(798,635)	1,288,949	
Fund balance, beginning	4,986,028	4,986,028	-	
Fund balance, ending	\$ 2,898,444	\$ 4,187,393	\$ 1,288,949	
Expected year-end fund balance as percentage of annual expenditure budget	77.03%			

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## **GOVERNMENTAL FUNDS**

### **Major Governmental Funds**

The Bond Redemption Fund is a debt service fund. It is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The fund's primary revenue source is local property taxes levied specifically for debt service.

The Building Fund is a capital projects fund that is used to account for the proceeds of bond sales and expenditures for capital outlay for land, buildings, improvements of grounds, construction of buildings, additions or remodeling of buildings or initial, additional and replacement of equipment.

### **Nonmajor Governmental Fund**

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

St. Vrain Valley School District RE-1J

**Bond Redemption Fund (31)**

**Prior Year Budget to Actual (Unaudited)**

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2011 to April 30, 2012

	FY12 Amended Budget	FY12 July - April Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Property taxes	\$ 35,405,245	\$ 13,283,903	\$ (22,121,342)	37.52%
Investment income	1,400	1,501	101	107.21%
Total revenues	<u>35,406,645</u>	<u>13,285,404</u>	<u>(22,121,241)</u>	37.52%
<b>Expenditures</b>				
Debt principal	13,060,000	13,060,000	-	100.00%
Debt interest - Dec 15 & June 15	22,477,383	11,329,150	11,148,233	50.40%
Fiscal charges	7,050	3,650	3,400	51.77%
Total expenditures	<u>35,544,433</u>	<u>24,392,800</u>	<u>11,151,633</u>	68.63%
Excess (deficiency) of revenues over (under) expenditures	(137,788)	(11,107,396)	(10,969,608)	
<b>Other Financing Sources (Uses)</b>				
Refunding bond proceeds	-	34,695,000	34,695,000	N/A
Premium on bonds issued	-	4,245,413	4,245,413	N/A
Payment to refunded bond escrow agent	-	(39,229,621)	(39,229,621)	N/A
Total other financing sources	<u>-</u>	<u>(289,208)</u>	<u>(289,208)</u>	N/A
Net change in fund balance	(137,788)	(11,396,604)	(11,258,816)	
Fund balance, beginning	<u>30,081,745</u>	<u>30,081,745</u>	<u>-</u>	
Fund balance, ending	<u>\$ 29,943,957</u>	<u>\$ 18,685,141</u>	<u>\$ (11,258,816)</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>84.24%</u>			

St. Vrain Valley School District RE-1J

**Bond Redemption Fund (31)**

**Current Year Budget to Actual (Unaudited)**

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2012 to April 30, 2013

	FY13 Amended Budget	FY13 July - April Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Property taxes	\$ 36,061,506	\$ 13,031,979	\$ (23,029,527)	36.14%
Investment income	4,700	4,010	(690)	85.32%
Total revenues	<u>36,066,206</u>	<u>13,035,989</u>	<u>(23,030,217)</u>	36.14%
<b>Expenditures</b>				
Debt principal	13,870,000	13,870,000	-	100.00%
Debt interest - Dec 15 & June 15	21,991,367	11,170,152	10,821,215	50.79%
Fiscal charges	7,050	4,150	2,900	58.87%
Total expenditures	<u>35,868,417</u>	<u>25,044,302</u>	<u>10,824,115</u>	69.82%
Excess (deficiency) of revenues over (under) expenditures	197,789	(12,008,313)	(12,206,102)	
Fund balance, beginning	<u>30,163,653</u>	<u>30,163,653</u>	<u>-</u>	
Fund balance, ending	<u>\$ 30,361,442</u>	<u>\$ 18,155,340</u>	<u>\$ (12,206,102)</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>84.65%</u>			

St. Vrain Valley School District RE-1J

**Building Fund (41)**

**Prior Year Budget to Actual (Unaudited)**

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2011 to April 30, 2012

	FY12 Amended Budget	FY12 July - April Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Investment income	\$ 800,000	\$ 560,814	\$ (239,186)	70.10%
Miscellaneous	43,000	-	(43,000)	0.00%
Total revenues	<u>843,000</u>	<u>560,814</u>	<u>(282,186)</u>	66.53%
<b>Expenditures</b>				
Salaries	714,000	536,709	177,291	75.17%
Benefits	172,000	134,834	37,166	78.39%
Purchased services	5,000,000	1,659,346	3,340,654	33.19%
Supplies	3,000,000	397,479	2,602,521	13.25%
Construction projects	88,213,910	16,376,454	71,837,456	18.56%
Other	20,000	99,703	(79,703)	498.52%
Total expenditures	<u>97,119,910</u>	<u>19,204,525</u>	<u>77,915,385</u>	19.77%
Excess (deficiency) of revenues over (under) expenditures	(96,276,910)	(18,643,711)	77,633,199	
Fund balance, beginning	<u>96,276,910</u>	<u>96,276,910</u>	<u>-</u>	
Fund balance, ending	<u>\$ -</u>	<u>\$ 77,633,199</u>	<u>\$ 77,633,199</u>	
Expected year-end fund (deficit) as percentage of annual expenditure budget	<u>0.00%</u>			

St. Vrain Valley School District RE-1J

**Building Fund (41)**

**Current Year Budget to Actual (Unaudited)**

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2012 to April 30, 2013

	FY13 Amended Budget	FY13 July - April Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Investment income	\$ 600,000	379,002	\$ (220,998)	63.17%
Miscellaneous	-	-	-	N/A
Total revenues	<u>600,000</u>	<u>379,002</u>	<u>(220,998)</u>	63.17%
<b>Expenditures</b>				
Salaries	714,000	546,825	167,175	76.59%
Benefits	174,000	138,373	35,627	79.52%
Purchased services	5,000,000	1,575,517	3,424,483	31.51%
Supplies	3,000,000	72,687	2,927,313	2.42%
Construction projects	61,528,279	23,040,964	38,487,315	37.45%
Other	<u>20,000</u>	<u>104,861</u>	<u>(84,861)</u>	524.31%
Total expenditures	<u>70,436,279</u>	<u>25,479,227</u>	<u>44,957,052</u>	36.17%
Excess (deficiency) of revenues over (under) expenditures	(69,836,279)	(25,100,225)	44,736,054	
Fund balance, beginning	<u>69,836,279</u>	<u>69,836,279</u>	<u>-</u>	
Fund balance, ending	<u>\$ -</u>	<u>\$ 44,736,054</u>	<u>\$ 44,736,054</u>	
Expected year-end fund (deficit) as percentage of annual expenditure budget	<u>0.00%</u>			

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St. Vrain Valley School District RE-1J  
**Capital Reserve Capital Projects Fund (43)**  
**Year-to-Date Actual to Actual (Unaudited)**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the period July 1 to April 30

	FY12 July - April Actual	FY13 July - April Actual	Dollar Variance	Percent Variance
<b>Revenues</b>				
Equalization	\$ 2,212,500	\$ 2,285,000	\$ 72,500	3.28%
Investment income	8,996	11,452	2,456	27.30%
Miscellaneous	15,000	15,309	309	2.06%
Total revenues	<u>2,236,496</u>	<u>2,311,761</u>	<u>75,265</u>	3.37%
<b>Expenditures</b>				
Capital outlay	<u>2,179,359</u>	<u>2,667,023</u>	<u>487,664</u>	22.38%
Total expenditures	<u>2,179,359</u>	<u>2,667,023</u>	<u>487,664</u>	22.38%
Excess (deficiency) of revenues over (under) expenditures	57,137	(355,262)	(412,399)	-721.77%
Fund balance, beginning	<u>6,115,163</u>	<u>5,515,550</u>	<u>(599,613)</u>	-9.81%
Fund balance, ending	<u>\$ 6,172,300</u>	<u>\$ 5,160,288</u>	<u>\$ (1,012,012)</u>	-16.40%

St. Vrain Valley School District RE-1J  
**Capital Reserve Capital Projects Fund (43)**  
**Prior Year Budget to Actual (Unaudited)**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the period July 1, 2011 to April 30, 2012

	FY12 Amended Budget	FY12 July - April Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Equalization	\$ 2,655,000	\$ 2,212,500	\$ (442,500)	83.33%
Investment income	15,000	8,996	(6,004)	59.97%
Miscellaneous	15,000	15,000	-	100.00%
Total revenues	<u>2,685,000</u>	<u>2,236,496</u>	<u>(448,504)</u>	83.30%
<b>Expenditures</b>				
Capital outlay	<u>5,279,923</u>	<u>2,179,359</u>	<u>3,100,564</u>	41.28%
Total expenditures	<u>5,279,923</u>	<u>2,179,359</u>	<u>3,100,564</u>	41.28%
Excess (deficiency) of revenues over (under) expenditures	(2,594,923)	57,137	2,652,060	
Fund balance, beginning	<u>6,115,163</u>	<u>6,115,163</u>	<u>-</u>	
Fund balance, ending	<u>\$ 3,520,240</u>	<u>\$ 6,172,300</u>	<u>\$ 2,652,060</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>66.67%</u>			

St. Vrain Valley School District RE-1J  
**Capital Reserve Capital Projects Fund (43)**  
**Current Year Budget to Actual (Unaudited)**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the period July 1, 2012 to April 30, 2013

	FY13 Amended Budget	FY13 July - April Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Equalization	\$ 2,742,000	\$ 2,285,000	\$ (457,000)	83.33%
Investment income	10,000	11,452	1,452	114.52%
Miscellaneous	-	15,309	15,309	N/A
Total revenues	<u>2,752,000</u>	<u>2,311,761</u>	<u>(440,239)</u>	84.00%
<b>Expenditures</b>				
Capital outlay	<u>4,727,509</u>	<u>2,667,023</u>	<u>2,060,486</u>	56.41%
Total expenditures	<u>4,727,509</u>	<u>2,667,023</u>	<u>2,060,486</u>	56.41%
Excess (deficiency) of revenues over (under) expenditures	(1,975,509)	(355,262)	1,620,247	
Fund balance, beginning	<u>5,515,550</u>	<u>5,515,550</u>	<u>-</u>	
Fund balance, ending	<u>\$ 3,540,041</u>	<u>\$ 5,160,288</u>	<u>\$ 1,620,247</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>74.88%</u>			

## **GOVERNMENTAL FUNDS**

### **Major Special Revenue Fund**

The Governmental Designated-Purpose Grants Fund is used to account for restricted state and federal grants including, but not limited to, Title I Part A – Improving the Academic Achievement of the Disadvantaged; Individuals with Disabilities Education Act (IDEA Part B); and Investing in Innovation (i3).

### **Nonmajor Special Revenue Funds**

The Community Education Fund is used to record the tuition-based activities including driver's education, summer school, child care, enrichment, and preschool.

In accordance with intergovernmental agreements, the Fair Contributions Fund is used to collect money for the acquisition, development, or expansion of public school sites based on impacts created by residential subdivisions.

The Student Activity Fund is used to record financial transactions related to school sponsored pupil intrascholastic and interscholastic athletic and other related activities. Revenues of this fund are primarily from student fees, gate receipts, and gifts.

St. Vrain Valley School District RE-1J

**Community Education Fund (27)**

**Year-to-Date Actual to Actual (Unaudited)**

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1 to April 30

	FY12 July - April Actual	FY13 July - April Actual	Dollar Variance	Percent Variance
<b>Revenues</b>				
Investment income	\$ 1,582	\$ -	\$ (1,582)	-100.00%
Charges for services				
A Adult Outsource Program	8,226	5,624	(2,602)	-31.63%
B Drivers Education Program	254,327	282,041	27,714	10.90%
C Summer School Program	46,073	41,479	(4,594)	-9.97%
Community School Programs				
D Day Care	1,589,705	2,068,995	479,290	30.15%
E Enrichment	354,929	366,988	12,059	3.40%
F Kinder Enrichment	131,945	144,070	12,125	9.19%
G Comm'y Educ Central Office	76,837	96,900	20,063	26.11%
Facility Use				
H Building Share	56,842	51,940	(4,902)	-8.62%
I Comm'y School Share	242,897	252,938	10,041	4.13%
J Community grant programs	215,936	539,779	323,843	149.97%
K Other Programs	42,158	44,163	2,005	4.76%
Total revenues	3,021,457	3,894,917	873,460	28.91%
<b>Expenditures</b>				
Instruction				
A Adult Outsource Program	2,345	9,178	6,833	291.39%
B Drivers Education Program	262,631	250,377	(12,254)	-4.67%
C Summer School Program	55,722	62,241	6,519	11.70%
Community School Programs				
D Day Care	1,373,716	1,494,518	120,802	8.79%
E Enrichment	300,017	298,773	(1,244)	-0.41%
F Kinder Enrichment	167,295	173,482	6,187	3.70%
G Comm'y Educ Central Office	68,301	293,773	225,472	330.12%
Facility Use				
H Building Share	44,130	58,371	14,241	32.27%
I Comm'y School Share	224,840	331,876	107,036	47.61%
J Community grant programs	62,821	557,707	494,886	787.77%
K Other Programs	50,292	15,837	(34,455)	-68.51%
Total expenditures	2,612,110	3,546,133	934,023	35.76%
Excess (deficiency) of revenues over (under) expenditures	409,347	348,784	(60,563)	-14.80%
<b>Other Financing Sources</b>				
Transfer-Student Activities (Fund 74)	-	5,045	5,045	N/A
Net change in fund balance	409,347	353,829	(55,518)	-13.56%
Fund balance, beginning	1,803,296	2,233,494	430,198	23.86%
Fund balance, ending	\$ 2,212,643	\$ 2,587,323	\$ 374,680	16.93%

St. Vrain Valley School District RE-1J

**Community Education Fund (27)**

**Prior Year Budget to Actual (Unaudited)**

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2011 to April 30, 2012

	FY12 Amended Budget	FY12 July - April Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Investment income	\$ 5,000	\$ 1,582	\$ (3,418)	31.64%
Charges for services	3,450,000	3,019,875	(430,125)	87.53%
Total revenues	<u>3,455,000</u>	<u>3,021,457</u>	<u>(433,543)</u>	87.45%
<b>Expenditures</b>				
Instruction	4,155,000	2,543,809	1,611,191	61.22%
Support services	100,000	68,301	31,699	68.30%
Total expenditures	<u>4,255,000</u>	<u>2,612,110</u>	<u>1,642,890</u>	61.39%
Excess (deficiency) of revenues over (under) expenditures	(800,000)	409,347	1,209,347	
Fund balance, beginning	<u>1,803,296</u>	<u>1,803,296</u>	<u>-</u>	
Fund balance, ending	<u>\$ 1,003,296</u>	<u>\$ 2,212,643</u>	<u>\$ 1,209,347</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>23.58%</u>			

St. Vrain Valley School District RE-1J  
**Community Education Fund (27)**  
**Current Year Budget to Actual (Unaudited)**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the period July 1, 2012 to April 30, 2013

	FY13 Amended Budget	FY13 July - April Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Investment income	\$ 5,000	\$ -	\$ (5,000)	0.00%
Charges for services	5,100,000	3,894,917	(1,205,083)	76.37%
Total revenues	<u>5,105,000</u>	<u>3,894,917</u>	<u>(1,210,083)</u>	76.30%
<b>Expenditures</b>				
Instruction	5,264,000	3,252,360	2,011,640	61.78%
Support services	300,000	293,773	6,227	97.92%
Total expenditures	<u>5,564,000</u>	<u>3,546,133</u>	<u>2,017,867</u>	63.73%
Excess (deficiency) of revenues over (under) expenditures	(459,000)	348,784	807,784	
<b>Other Financing Sources</b>				
Transfer - Student Activities (Fund 74)	<u>-</u>	<u>5,045</u>	<u>5,045</u>	N/A
Net change in fund balance	(459,000)	353,829	812,829	
Fund balance, beginning	<u>2,233,494</u>	<u>2,233,494</u>	<u>-</u>	
Fund balance, ending	<u>\$ 1,774,494</u>	<u>\$ 2,587,323</u>	<u>\$ 812,829</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>31.89%</u>			

St. Vrain Valley School District RE-1J

**Fair Contributions Fund (29)**

**Prior Year Budget to Actual (Unaudited)**

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2011 to April 30, 2012

	FY12 Amended Budget	FY12 July - April Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Investment income	\$ 50,000	\$ 45,745	\$ (4,255)	91.49%
Cash in lieu	450,000	409,732	(40,268)	91.05%
Total revenues	<u>500,000</u>	<u>455,477</u>	<u>(44,523)</u>	91.10%
<b>Expenditures</b>				
Purchased services	550,000	56,707	493,293	10.31%
Capital outlay	<u>3,370,330</u>	<u>291,397</u>	<u>3,078,933</u>	8.65%
Total expenditures	<u>3,920,330</u>	<u>348,104</u>	<u>3,572,226</u>	8.88%
Excess (deficiency) of revenues over (under) expenditures	(3,420,330)	107,373	3,527,703	
Fund balance, beginning	<u>3,420,330</u>	<u>3,420,330</u>	<u>-</u>	
Fund balance, ending	<u>\$ -</u>	<u>\$ 3,527,703</u>	<u>\$ 3,527,703</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>0.00%</u>			



St. Vrain Valley School District RE-1J

**Fair Contributions Fund (29)**

**Current Year Budget to Actual (Unaudited)**

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2012 to April 30, 2013

	FY13 Amended Budget	FY13 July - April Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Investment income	\$ 60,000	\$ 45,217	\$ (14,783)	75.36%
Cash in lieu	700,000	586,801	(113,199)	83.83%
Total revenues	<u>760,000</u>	<u>632,018</u>	<u>(127,982)</u>	83.16%
<b>Expenditures</b>				
Purchased services	100,000	-	100,000	0.00%
Capital outlay	<u>4,301,807</u>	<u>-</u>	<u>4,301,807</u>	0.00%
Total expenditures	<u>4,401,807</u>	<u>-</u>	<u>4,401,807</u>	0.00%
Excess (deficiency) of revenues over (under) expenditures	(3,641,807)	632,018	4,273,825	
Fund balance, beginning	<u>3,641,807</u>	<u>3,641,807</u>	<u>-</u>	
Fund balance, ending	<u>\$ -</u>	<u>\$ 4,273,825</u>	<u>\$ 4,273,825</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>0.00%</u>			

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St. Vrain Valley School District RE-1J  
**Governmental Designated-Purpose Grants Fund (22)**  
**Year-to-Date Actual to Actual (Unaudited)**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the period July 1 to April 30

	FY12 July - April Actual	FY13 July - April Actual	Dollar Variance	Percent Variance
<b>Revenues</b>				
Local grants	\$ 19	\$ -	\$ (19)	-100.00%
State grants	165,479	16,585	(148,894)	-89.98%
Federal grants	4,536,614	4,992,238	455,624	10.04%
ARRA-Federal Education Stimulus Funds	739,662	585,766	(153,896)	-20.81%
Total revenues	<u>5,441,774</u>	<u>5,594,589</u>	<u>152,815</u>	2.81%
<b>Expenditures</b>				
Salaries	4,970,799	5,369,885	399,086	8.03%
Benefits	1,221,984	1,401,465	179,481	14.69%
Purchased services	768,272	307,709	(460,563)	-59.95%
Supplies and materials	342,327	208,621	(133,706)	-39.06%
Other	192,049	26,238	(165,811)	-86.34%
Capital outlay	260,742	203,240	(57,502)	-22.05%
Total expenditures	<u>7,756,173</u>	<u>7,517,158</u>	<u>(239,015)</u>	-3.08%
Excess (deficiency) of revenues over (under) expenditures	(2,314,399)	(1,922,569)	391,830	16.93%
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Fund (deficit), ending	<u>\$ (2,314,399)</u>	<u>\$ (1,922,569)</u>	<u>\$ 391,830</u>	16.93%

St. Vrain Valley School District RE-1J

**Governmental Designated-Purpose Grants Fund (22)**

**Prior Year Budget to Actual (Unaudited)**

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2011 to April 30, 2012

	FY12 Amended Budget	FY12 July - April Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Local grants	\$ 200,000	\$ 19	\$ (199,981)	0.01%
State grants	850,000	165,479	(684,521)	19.47%
Federal grants	9,000,000	4,536,614	(4,463,386)	50.41%
ARRA-Federal Education Stimulus Funds	9,400,000	739,662	(8,660,338)	7.87%
Total revenues	<u>19,450,000</u>	<u>5,441,774</u>	<u>(14,008,226)</u>	27.98%
<b>Expenditures</b>				
Salaries	10,737,000	4,970,799	5,766,201	46.30%
Benefits	2,618,000	1,221,984	1,396,016	46.68%
Purchased services	3,940,000	768,272	3,171,728	19.50%
Supplies and materials	1,004,000	342,327	661,673	34.10%
Other	394,000	192,049	201,951	48.74%
Capital outlay	757,000	260,742	496,258	34.44%
Total expenditures	<u>19,450,000</u>	<u>7,756,173</u>	<u>11,693,827</u>	39.88%
Excess (deficiency) of revenues over (under) expenditures	-	(2,314,399)	(2,314,399)	
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	
Fund balance (deficit), ending	<u>\$ -</u>	<u>\$ (2,314,399)</u>	<u>\$ (2,314,399)</u>	
Expected year-end fund (deficit) as percentage of annual expenditure budget	<u>0.00%</u>			

St. Vrain Valley School District RE-1J

**Governmental Designated-Purpose Grants Fund (22)**

**Current Year Budget to Actual (Unaudited)**

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2012 to April 30, 2013

	FY13 Amended Budget	FY13 July - April Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Local grants	\$ -	\$ -	\$ -	N/A
State grants	850,000	16,585	(833,415)	1.95%
Federal grants	9,000,000	4,992,238	(4,007,762)	55.47%
ARRA-Federal Education Stimulus Funds	5,400,000	585,766	(4,814,234)	10.85%
Total revenues	<u>15,250,000</u>	<u>5,594,589</u>	<u>(9,655,411)</u>	36.69%
<b>Expenditures</b>				
Salaries	8,337,000	5,369,885	2,967,115	64.41%
Benefits	2,169,000	1,401,465	767,535	64.61%
Purchased services	2,740,000	307,709	2,432,291	11.23%
Supplies and materials	1,004,000	208,621	795,379	20.78%
Other	500,000	26,238	473,762	5.25%
Capital outlay	500,000	203,240	296,760	40.65%
Total expenditures	<u>15,250,000</u>	<u>7,517,158</u>	<u>7,732,842</u>	49.29%
Excess (deficiency) of revenues over (under) expenditures	-	(1,922,569)	(1,922,569)	
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	
Fund balance (deficit), ending	<u>\$ -</u>	<u>\$ (1,922,569)</u>	<u>\$ (1,922,569)</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>0.00%</u>			

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St. Vrain Valley School District RE-1J

**Student Activity (Special Revenue) Fund (23)**

**Year-to-Date Actual to Actual (Unaudited)**

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1 to April 30

	FY12 July - April Actual	FY13 July - April Actual	Dollar Variance	Percent Variance
<b>Revenues</b>				
Investment income	\$ 3,298	\$ 5,855	\$ 2,557	77.53%
Athletic activities	1,714,335	1,793,239	78,904	4.60%
Pupil activities	2,449,193	2,781,384	332,191	13.56%
PTO/Gift activities	367,974	560,931	192,957	52.44%
Total revenues	4,534,800	5,141,409	606,609	13.38%
<b>Expenditures</b>				
Athletic activities	1,498,822	1,600,063	101,241	6.75%
Pupil activities	2,144,530	2,254,817	110,287	5.14%
PTO/Gift activities	342,208	430,201	87,993	25.71%
Total expenditures	3,985,560	4,285,081	299,521	7.52%
Excess (deficiency) of revenues over (under) expenditures	549,240	856,328	307,088	
<b>Other Financing Sources (Uses)</b>				
Transfer - Student Activities (Fund 74)	(1,334)	9,166	10,500	787.11%
Net change in fund balance	547,906	865,494	317,588	
Fund balance, beginning	2,664,514	2,890,629	226,115	
Fund balance, ending	\$ 3,212,420	\$ 3,756,123	\$ 543,703	

St. Vrain Valley School District RE-1J

**Student Activity (Special Revenue) Fund (23)**

**Prior Year Budget to Actual (Unaudited)**

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2011 to April 30, 2012

	FY12 Amended Budget	FY12 July - April Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Investment income	\$ 6,000	\$ 3,298	\$ (2,702)	54.97%
Athletic activities	2,093,000	1,714,335	(378,665)	81.91%
Pupil activities	2,931,000	2,449,193	(481,807)	83.56%
PTO/Gift activities	493,000	367,974	(125,026)	74.64%
Total revenues	<u>5,523,000</u>	<u>4,534,800</u>	<u>(988,200)</u>	82.11%
<b>Expenditures</b>				
Athletic activities	3,367,000	1,498,822	1,868,178	44.52%
Pupil activities	4,221,514	2,144,530	2,076,984	50.80%
PTO/Gift activities	599,000	342,208	256,792	57.13%
Total expenditures	<u>8,187,514</u>	<u>3,985,560</u>	<u>4,201,954</u>	48.68%
Excess (deficiency) of revenues over (under) expenditures	(2,664,514)	549,240	3,213,754	
<b>Other Financing Sources (Uses)</b>				
Transfer - Student Activities (Fund 74)	<u>-</u>	<u>(1,334)</u>	<u>(1,334)</u>	N/A
Net change in fund balance	(2,664,514)	547,906	3,212,420	
Fund balance, beginning	<u>2,664,514</u>	<u>2,664,514</u>	<u>-</u>	
Fund balance, ending	<u>\$ -</u>	<u>\$ 3,212,420</u>	<u>\$ 3,212,420</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>0.00%</u>			



St. Vrain Valley School District RE-1J

**Student Activity (Special Revenue) Fund (23)**

**Current Year Budget to Actual (Unaudited)**

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2012 to April 30, 2013

	FY13 Amended Budget	FY13 July - April Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Investment income	\$ 5,000	\$ 5,855	\$ 855	117.10%
Athletic activities	2,000,000	1,793,239	(206,761)	89.66%
Pupil activities	3,000,000	2,781,384	(218,616)	92.71%
PTO/Gift activities	900,000	560,931	(339,069)	62.33%
Total revenues	5,905,000	5,141,409	(763,591)	87.07%
<b>Expenditures</b>				
Athletic activities	2,800,000	1,600,063	1,199,937	57.15%
Pupil activities	3,495,629	2,254,817	1,240,812	64.50%
PTO/Gift activities	2,500,000	430,201	2,069,799	17.21%
Total expenditures	8,795,629	4,285,081	4,510,548	48.72%
Excess (deficiency) of revenues over (under) expenditures	(2,890,629)	856,328	3,746,957	
<b>Other Financing Sources (Uses)</b>				
Transfer - Student Activities (Fund 74)	-	9,166	9,166	N/A
Net change in fund balance	(2,890,629)	865,494	3,756,123	
Fund balance, beginning	2,890,629	2,890,629	-	
Fund balance, ending	\$ -	\$ 3,756,123	\$ 3,756,123	
Expected year-end fund balance as percentage of annual expenditure budget		0.00%		

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## **PROPRIETARY FUNDS**

### **Enterprise Fund**

The District's only enterprise fund is the Nutrition Services Fund which accounts for the financial transactions related to the food service operations of the District. Nutrition Services provides quality, nutritious and well balanced meals to the students throughout the District schools.

### **Internal Service Fund**

The District's only internal service fund is the Self Insurance Fund which accounts for the financial transactions related to the Met Life dental and Cigna healthcare plans. The fund collects premiums and pays claims for medical and dental plan benefits.

St. Vrain Valley School District RE-1J  
**Nutrition Services Fund (51)**  
 Balance Sheet (Unaudited)  
 As of April 30,

	<u>2012</u>	<u>2013</u>
<b>Assets</b>		
Current assets		
Cash and investments	\$ 1,465,620	\$ 1,036,749
Accounts receivable	2,521	1,941
Grants receivable	501,947	912,540 A
Inventories	584,581	589,990
Total current assets	<u>2,554,669</u>	<u>2,541,220</u>
Capital assets		
Machinery and equipment	2,878,591	3,306,350
Accumulated depreciation	<u>(2,059,186)</u>	<u>(2,389,935)</u>
Total capital assets, net	<u>819,405</u>	<u>916,415</u>
Total assets	<u>3,374,074</u>	<u>3,457,635</u>
<b>Liabilities</b>		
Accrued salaries and benefits	<u>95,440</u>	<u>93,648</u>
Total liabilities	<u>95,440</u>	<u>93,648</u>
<b>Net assets</b>		
Invested in capital assets	819,405	916,415
Unrestricted	<u>2,459,229</u>	<u>2,447,572</u>
Total net assets	<u>\$ 3,278,634</u>	<u>\$ 3,363,987</u>

Footnote

- A The State match and National School Lunch/Breakfast program revenues have been adjusted to reflect reimbursements requested but not yet received by period end.

St. Vrain Valley School District RE-1J

**Nutrition Services Fund (51)**

**Year-to-Date Actual to Actual (Unaudited)**

Statement of Revenues, Expenses, and Changes in Fund Net Assets

For the period July 1 to April 30

	FY12 July - April Actual	FY13 July - April Actual	Dollar Variance	Percent Variance
<b>1 Revenues</b>				
2 Investment income	\$ 772	\$ 1,746	\$ 974	126.17%
3 Charges for service	3,415,246	3,110,487	(304,759)	-8.92%
4 Miscellaneous	79,837	54,369	(25,468)	-31.90%
5 State match	111,597	112,573	976	0.87% A
6 Nat'l School Lunch/Breakfast Pgm	3,774,821	3,963,096	188,275	4.99% A
7 Total revenues	<u>7,382,273</u>	<u>7,242,271</u>	<u>(140,002)</u>	-1.90%
8				
<b>9 Expenses</b>				
10 Salaries	2,478,336	2,482,543	4,207	0.17%
11 Benefits	760,890	798,438	37,548	4.93%
12 Purchased services	99,283	97,025	(2,258)	-2.27%
13 Supplies and materials	3,442,695	3,686,053	243,358	7.07%
14 Repairs and maintenance	47,627	56,156	8,529	17.91%
15 Other	84,200	75,010	(9,190)	-10.91%
16 Total expenses	<u>6,913,031</u>	<u>7,195,225</u>	<u>282,194</u>	4.08%
17				
18 Net income (loss), cash basis	469,242	47,046	(422,196)	-89.97%
19				
<b>20 Noncash revenues (expenses)</b>				
21 Depreciation	(144,700)	(299,947)	(155,247)	-107.29%
22 Commodities entitlement	<u>510,941</u>	<u>457,951</u>	<u>(52,990)</u>	-10.37%
23				
24 Change in net assets	835,483	205,050	(630,433)	-75.46%
25				
26 Net assets, beginning	<u>2,443,151</u>	<u>3,158,937</u>	<u>715,786</u>	29.30%
27				
28 Net assets, ending	<u>\$ 3,278,634</u>	<u>\$ 3,363,987</u>	<u>\$ 85,353</u>	2.60%

Footnote

- A The State match and National School Lunch/Breakfast program revenues have been adjusted to reflect reimbursements requested but not yet received by period end.

St. Vrain Valley School District RE-1J

**Nutrition Services Fund (51)**

**Prior Year Budget to Actual (Unaudited)**

Statement of Revenues, Expenses, and Changes in Fund Net Assets

For the period July 1, 2011 to April 30, 2012

	FY12 Amended Budget	FY12 July - April Actual	Balance Remaining	% of Actual to Budget
<b>1 Revenues</b>				
2 Investment income	\$ 750	\$ 772	\$ 22	102.93%
3 Charges for service	4,000,000	3,415,246	(584,754)	85.38%
4 Miscellaneous	60,000	79,837	19,837	133.06%
5 State match	108,000	111,597	3,597	103.33%
6 Nat'l School Lunch/Breakfast Pgm	4,000,000	3,774,821	(225,179)	94.37%
7 Total revenues	<u>8,168,750</u>	<u>7,382,273</u>	<u>(786,477)</u>	90.37%
8				
<b>9 Expenses</b>				
10 Salaries	3,093,000	2,478,336	614,664	80.13%
11 Benefits	986,000	760,890	225,110	77.17%
12 Purchased services	175,000	99,283	75,717	56.73%
13 Supplies and materials	3,980,000	3,442,695	537,305	86.50%
14 Repairs and maintenance	30,000	47,627	(17,627)	158.76%
15 Other	100,000	84,200	15,800	84.20%
16 Total expenses	<u>8,364,000</u>	<u>6,913,031</u>	<u>1,450,969</u>	82.65%
17				
18 Net income (loss), cash basis	(195,250)	469,242	664,492	
19				
<b>20 Noncash revenues (expenses)</b>				
21 Depreciation	(175,000)	(144,700)	30,300	82.69%
22 Commodities entitlement	<u>455,880</u>	<u>510,941</u>	<u>55,061</u>	112.08%
23				
24 Change in net assets	85,630	835,483	749,853	
25				
26 Net assets, beginning	<u>2,443,151</u>	<u>2,443,151</u>	<u>-</u>	
27				
28 Net assets, ending	<u>\$ 2,528,781</u>	<u>\$ 3,278,634</u>	<u>\$ 749,853</u>	
29				
30 Expected year-end net assets as percentage				
31 of annual expense budget	<u>30.23%</u>			

St. Vrain Valley School District RE-1J

**Nutrition Services Fund (51)**

**Current Year Budget to Actual (Unaudited)**

Statement of Revenues, Expenses, and Changes in Fund Net Assets

For the period July 1, 2012 to April 30, 2013

	FY13 Amended Budget	FY13 July - April Actual	Balance Remaining	% of Actual to Budget
<b>1 Revenues</b>				
2 Investment income	\$ 1,000	\$ 1,746	\$ 746	174.60%
3 Charges for service	3,900,000	3,110,487	(789,513)	79.76%
4 Miscellaneous	60,000	54,369	(5,631)	90.62%
5 State match	108,000	112,573	4,573	104.23%
6 Nat'l School Lunch/Breakfast Pgm	4,167,000	3,963,096	(203,904)	95.11%
7 Total revenues	<u>8,236,000</u>	<u>7,242,271</u>	<u>(993,729)</u>	87.93%
8				
<b>9 Expenses</b>				
10 Salaries	3,188,000	2,482,543	705,457	77.87%
11 Benefits	1,029,000	798,438	230,562	77.59%
12 Purchased services	175,000	97,024	77,976	55.44%
13 Supplies and materials	3,990,000	3,686,054	303,946	92.38%
14 Repairs and maintenance	30,000	56,156	(26,156)	187.19%
15 Other	100,000	75,010	24,990	75.01%
16 Total expenses	<u>8,512,000</u>	<u>7,195,225</u>	<u>1,316,775</u>	84.53%
17				
18 Net income (loss), cash basis	(276,000)	47,046	323,046	
19				
<b>20 Noncash revenues (expenses)</b>				
21 Depreciation	(181,000)	(299,947)	(118,947)	165.72%
22 Commodities entitlement	488,000	457,951	(30,049)	93.84%
23				
24 Change in net assets	31,000	205,050	174,050	
25				
26 Net assets, beginning	<u>3,158,937</u>	<u>3,158,937</u>	<u>-</u>	
27				
28 Net assets, ending	<u>\$ 3,189,937</u>	<u>\$ 3,363,987</u>	<u>\$ 174,050</u>	
29				
30 Expected year-end net assets as percentage				
31 of annual expense budget	<u>37.48%</u>			

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St. Vrain Valley School District RE-1J

**Self Insurance Fund (65)**

**Current Year Budget to Actual (Unaudited)**

Statement of Revenues, Expenses, and Changes in Fund Net Assets

For the period July 1, 2012 to April 30, 2013

	FY13 Amended Budget	FY13 July - April Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Investment income	\$ -	\$ 1,667	\$ 1,667	N/A
Employee benefit premiums	7,919,000	6,080,981	(1,838,019)	76.79%
Total revenues	<u>7,919,000</u>	<u>6,082,648</u>	<u>(1,836,352)</u>	76.81%
<b>Expenses</b>				
Salaries and benefits	92,000	47,648	44,352	51.79%
Purchased services	34,000	-	34,000	0.00%
Supplies and materials	3,000	-	3,000	0.00%
Equipment	6,000	-	6,000	0.00%
Claims paid	<u>7,784,000</u>	<u>3,554,572</u>	<u>4,229,428</u>	45.67%
Total expenses	<u>7,919,000</u>	<u>3,602,220</u>	<u>4,316,780</u>	45.49%
Change in net assets	-	2,480,428	2,480,428	
<b>Transfers in</b>				
Transfer from General Fund	<u>3,571,000</u>	<u>3,477,887</u>	<u>(93,113)</u>	97.39%
Change in net assets after transfers	3,571,000	5,958,315	2,387,315	
Net assets, beginning	<u>-</u>	<u>-</u>	<u>-</u>	
Net assets, ending	<u>\$ 3,571,000</u>	<u>\$ 5,958,315</u>	<u>\$ 2,387,315</u>	
Expected year-end net assets as percentage of annual deduction budget	<u>221.76%</u>			

## **FIDUCIARY FUNDS**

### **Agency Fund**

The Student Activity Fund, the District's only agency fund, reports assets held by the District on behalf of the students, staff and Option 1 parent organizations. These activities are generally supported by fund-raising events and may not be supplemented with direct support from the General Fund.

### **Private Purpose Trust Fund**

The Student Scholarship Fund, the District's only private purpose trust fund, is used to account for assets held by a governmental unit in a trustee capacity and is used for scholarship awards according to the individual trust guidelines.

St. Vrain Valley School District RE-1J

**Student Activity (Agency) Fund (74)**

**Year-to-Date Actual to Actual (Unaudited)**

Statement of Additions, Deductions, and Changes in Undistributed Monies

For the period July 1 to April 30

	FY12 July - April Actual	FY13 July - April Actual	Dollar Variance	Percent Variance
<b>Additions</b>				
Elementary Schools	\$ 150,244	\$ 62,411	\$ (87,833)	-58.46%
Middle Schools	16,264	16,676	412	2.53%
High Schools	32,855	34,929	2,074	6.31%
Other additions	1,056	6,907	5,851	554.07%
Total additions	<u>200,419</u>	<u>120,923</u>	<u>(79,496)</u>	-39.66%
<b>Deductions</b>				
Elementary Schools	98,473	66,951	(31,522)	-32.01%
Middle Schools	12,683	13,330	647	5.10%
High Schools	22,534	27,661	5,127	22.75%
Other deductions	7,457	3,302	(4,155)	-55.72%
Total deductions	<u>141,147</u>	<u>111,244</u>	<u>(29,903)</u>	-21.19%
Change in undistributed monies	59,272	9,679	(49,593)	-83.67%
<b>Transfers in (out)</b>				
Transfer - Community Educ (Fund 27)	-	(5,045)	(5,045)	N/A
Transfer - Special Activities (Fund 23)	1,334	(9,166)	(10,500)	-787.11%
Total transfers	<u>1,334</u>	<u>(14,211)</u>	<u>(15,545)</u>	
Change in undistributed monies after transfers	60,606	(4,532)	(65,138)	-107.48%
Undistributed monies, beginning	<u>127,569</u>	<u>137,316</u>	<u>9,747</u>	7.64%
Undistributed monies, ending	<u>\$ 188,175</u>	<u>\$ 132,784</u>	<u>\$ (55,391)</u>	-29.44%

St. Vrain Valley School District RE-1J

**Student Activity (Agency) Fund (74)**

**Prior Year Budget to Actual (Unaudited)**

Statement of Additions, Deductions, and Changes in Undistributed Monies

For the period July 1, 2011 to April 30, 2012

	FY12 Amended Budget	FY12 July - April Actual	Balance Remaining	% of Actual to Budget
<b>Additions</b>				
Elementary Schools	\$ 134,000	\$ 150,244	\$ 16,244	112.12%
Middle Schools	22,000	16,264	(5,736)	73.93%
High Schools	40,000	32,855	(7,145)	82.14%
Other additions	4,000	1,056	(2,944)	26.40%
Total additions	<u>200,000</u>	<u>200,419</u>	<u>419</u>	100.21%
<b>Deductions</b>				
Elementary Schools	200,385	98,473	101,912	49.14%
Middle Schools	38,626	12,683	25,943	32.84%
High Schools	85,668	22,534	63,134	26.30%
Other deductions	2,890	7,457	(4,567)	258.03%
Total deductions	<u>327,569</u>	<u>141,147</u>	<u>186,422</u>	43.09%
Change in undistributed monies	(127,569)	59,272	186,841	
<b>Transfers in (out)</b>				
Transfer from Special Activities (Fund 23)	<u>-</u>	<u>1,334</u>	<u>1,334</u>	N/A
Change in undistributed monies after transfers	(127,569)	60,606	188,175	
Undistributed monies, beginning	<u>127,569</u>	<u>127,569</u>	<u>-</u>	
Undistributed monies, ending	<u>\$ -</u>	<u>\$ 188,175</u>	<u>\$ 188,175</u>	
Expected year-end undistributed monies as percentage of annual deduction budget	<u>0.00%</u>			

St. Vrain Valley School District RE-1J

**Student Activity (Agency) Fund (74)**

**Current Year Budget to Actual (Unaudited)**

Statement of Additions, Deductions, and Changes in Undistributed Monies

For the period July 1, 2012 to April 30, 2013

	FY13 Amended Budget	FY13 July - April Actual	Balance Remaining	% of Actual to Budget
<b>Additions</b>				
Elementary Schools	\$ 160,000	\$ 62,411	\$ (97,589)	39.01%
Middle Schools	22,000	16,676	(5,324)	75.80%
High Schools	45,000	34,929	(10,071)	77.62%
Other additions	8,000	6,907	(1,093)	86.34%
Total additions	<u>235,000</u>	<u>120,923</u>	<u>(114,077)</u>	51.46%
<b>Deductions</b>				
Elementary Schools	219,611	66,951	152,660	30.49%
Middle Schools	44,890	13,330	31,560	29.69%
High Schools	103,830	27,661	76,169	26.64%
Other deductions	3,985	3,302	683	82.86%
Total deductions	<u>372,316</u>	<u>111,244</u>	<u>261,072</u>	29.88%
Change in undistributed monies	(137,316)	9,679	146,995	
<b>Transfers in (out)</b>				
Transfer - Community Educ (Fund 27)	-	(5,045)	(5,045)	N/A
Transfer from Special Activities (Fund 23)	-	(9,166)	(9,166)	N/A
	-	(14,211)	(14,211)	
Change in undistributed monies after transfers	(137,316)	(4,532)	132,784	
Undistributed monies, beginning	<u>137,316</u>	<u>137,316</u>	<u>-</u>	
Undistributed monies, ending	<u>\$ -</u>	<u>\$ 132,784</u>	<u>\$ 132,784</u>	
Expected year-end undistributed monies as percentage of annual deduction budget	<u>0.00%</u>			

St. Vrain Valley School District RE-1J  
**Student Scholarship Fund (72)**  
**Prior Year Budget to Actual (Unaudited)**  
Statement of Additions, Deductions, and Changes in Net Assets  
For the period July 1, 2011 to April 30, 2012

	FY12 Amended Budget	FY12 July - April Actual	Balance Remaining	% of Actual to Budget
<b>Additions</b>				
Investment income	\$ -	\$ 138	\$ 138	N/A
Contributions	60,000	49,290	(10,710)	82.15%
Total additions	60,000	49,428	(10,572)	82.38%
<b>Deductions</b>				
Scholarships	90,000	39,229	50,771	43.59%
Total deductions	90,000	39,229	50,771	43.59%
Change in net assets	(30,000)	10,199	40,199	
Net assets, beginning	199,567	199,567	-	
Net assets, ending	\$ 169,567	\$ 209,766	\$ 40,199	
Expected year-end net assets as percentage of annual deduction budget	188.41%			

St. Vrain Valley School District RE-1J

**Student Scholarship Fund (72)**

**Current Year Budget to Actual (Unaudited)**

Statement of Additions, Deductions, and Changes in Net Assets

For the period July 1, 2012 to April 30, 2013

	FY13 Amended Budget	FY13 July - April Actual	Balance Remaining	% of Actual to Budget
<b>Additions</b>				
Investment income	\$ -	\$ 236	\$ 236	N/A
Contributions	50,000	42,535	(7,465)	85.07%
Total additions	50,000	42,771	(7,229)	85.54%
<b>Deductions</b>				
Scholarships	90,000	41,428	48,572	46.03%
Total deductions	90,000	41,428	48,572	46.03%
Change in net assets	(40,000)	1,343	41,343	
Net assets, beginning	215,820	215,820	-	
Net assets, ending	\$ 175,820	\$ 217,163	\$ 41,343	
Expected year-end net assets as percentage of annual deduction budget	195.36%			

## **INVESTMENT REPORT**



St. Vrain Valley School District RE-1J  
Monthly Investment Report  
April 30, 2013

Fund	Bayerische	Colostrust	Csafe	Wells Fargo	Annualized Percent	Current Month Interest	Total
General		\$ 33,376,611			0.14	3,979	\$ 33,376,611
Risk Management		1,333,138			0.14	151	1,333,138
Risk Management				3,153,625	NRA	26	3,153,625
Self-Insurance Total							4,486,762
Colorado Preschool		210,591			0.14	24	210,591
Capital Reserve		5,231,453			0.14	593	5,231,453
Student Activity Spec Revenue		3,791,635			0.14	430	3,791,635
Total Special Revenue							3,791,635
Community School		2,476,198			0.14	281	2,476,198
Vance Brand Civic Auditorium		85,101			0.14	10	85,101
Community School Total							2,561,299
Fair Contributions		4,094,090			0.14	464	4,094,090
Bond				18,113,542	NRA	98	18,113,542
Building 2008		19,265,759			0.14	2,183	19,265,759
Building 2008			2,929,783		0.14	345	2,929,783
Building 2010 A & B	20,207,100				1.29	10,670	20,207,100
Building Total							42,402,642
Nutrition Service		1,003,559			0.14	114	1,003,559
Health Insurance Trust		3,581,862			0.14	406	\$ 3,581,862
Minimum Liability		1,000,130			0.14	113	\$ 1,000,130
Self Insurance Total							\$ 4,581,993
Scholarship		135,724			0.14	15	135,724
Total	\$ 20,207,100	\$ 75,585,851	\$ 2,929,783	\$ 21,267,167			\$ 119,989,901



## MEMORANDUM

DATE: May 22, 2013  
TO: Board of Education  
FROM: Dr. Don Haddad, Superintendent of Schools  
SUBJECT: Introduction of the Superintendent's Proposed Budget--All Funds, for Fiscal Year 2014

PURPOSE

To provide the Board of Education with the Introduction of the Superintendent's Proposed Budget--All Funds, for Fiscal Year 2014.

BACKGROUND

The Proposed Fiscal Year 2014 Budget will be presented to the Board of Education on May 22, 2013. The Public Hearing of the FY14 Budget will take place on June 12, 2013, and the final budget adoption is scheduled for June 26, 2013. This timing complies with all the rules and regulations of the State of Colorado.

The budget document will be provided prior to the meeting.

## MEMORANDUM

DATE: May 22, 2013  
TO: Board of Education  
FROM: Dr. Don Haddad, Superintendent of Schools  
SUBJECT: Finance and Audit Committee Update

PURPOSE

To provide the Board of Education with a report from the Finance and Audit Committee.

BACKGROUND

The primary function of the Finance and Audit Committee is to assist the Board in fulfilling its financial oversight responsibilities to the public (parents and taxpayers). This Committee reviews financial information provided by the District, reviews the District's financial systems and associated internal controls, reviews the projected and amended budget, and reviews the District's auditing, accounting and financial reporting processes. Bill Stone and Heather Parrish, Co-Chairpersons, have prepared this written report. The Finance and Audit Committee will have representation at the meeting to answer questions related to the attached report.

**FINANCE AND AUDIT COMMITTEE UPDATE**  
**BILL STONE AND HEATHER PARRISH, CO-CHAIRPERSONS**  
**MAY 22, 2013**

Overview of Work Accomplished - 2012-2013 School Year

- Charge of Committee – Highlights and Recap  
Purpose of this committee:  
To assist the Board in providing “independent” oversight in relation to:
  - Financial reporting process
  - Internal control systems
  - Budget
  - Annual audit
  - Charter school financial data – The format, presentation and completeness over financial reporting is not consistent between the charter schools.
  - Oversight of Internal Auditor

Internal Auditor - Summary of Cash Procedure Reviews for Schools

- Initial Review of Cash Handling Procedures for new secretaries.
- Unannounced cash audits for schools based on frequency of deposits
- Continue to monitor success of the on-line revenue system. There has been an increased volume in the amount of \$953,000. The total volume from July 1, 2012 through April 30, 2013 was \$3,417,000.
- Training with new secretaries on cash handling procedures, as well as reconciliation to IFAS, to ensure all entries to the accounting system are complete, accurate and timely.
- Monitoring timeliness of deposits. If it is noted that deposits are not made each week, the school secretary will be contacted.
- Monitoring deficit balances within the Student Activity Funds (23 and 74) and working with school secretaries to cover these deficits.
- Monitoring surplus balances with no activity for the last three years and working with school and department secretaries to either utilize funds or transfer funds to active Student Activity accounts.

Other Internal Auditor Functions:

- Timely provided arbitrage computation to the District's third party, Arbitrage Compliance Specialists, Inc.
- Timely provided the Fair Contributions monthly report; resulting in an annual report to the various municipalities.
- Assisted in the Colorado Preschool Program budget development for FY14.
- Assisted in verifying correct account codes for the District's Transportation Department salaries.

Parent Organization Interface

- Maintain a database of the parent organizations board of directors which includes contact information.
- External assessment reviews were received from Option 2 organizations (nonprofit and tax exempt). To date 16 out of 42 organizations have completed the

independent external assessment review. According to District's Board Policy KBE-R, each Option 2 organization is to have an independent accounting professional review the organizations high level internal controls every three years. This independent assessment must be completed by September 30<sup>th</sup> of each qualifying year.

- Annual workshop (September, 2012). The number of participants totaled 55 representing 35 parent organizations. Anton Dworak, Attorney, Lyons, Gaddis, Kahn and Hall, and Ryan Hagan, CPA, Brock and Co., have presented at the annual workshop for the last seven and five years, respectively.
- Self-assessment checklists for Option 1 and Option 2 organizations – 25% have submitted self assessment checklists. This checklist is to assist organization officers to verify that internal controls and reporting requirements to the various agencies have been met. Self-assessment checklists are due by September 30, 2013.
- Ensuring all Option 2 parent organizations have required insurance policies and certificates on file.
- Review of the Longmont High School Music Boosters was conducted. The review report is on file.

#### Current Year's FAC Contributions/Accomplishments

- Reviewed the procedures for ongoing compliance with Sections 141 and 148 of the Internal Revenue Code for District issued tax exempt bonds, without exception.

#### Continuing Education:

- To gain a better understanding of processes that effect the financial statements, the Finance and Audit Committee requested presentations by key stakeholders of the following procedures:
  - Capital Improvements
  - Nutrition Services
  - Priority Schools
  - APEX Home School Program
  - Technology Services
  - Risk Management/Insurance Limits
- Reviewed the financial results of each Charter School in the District, prompting a vis-à-vis presentation of their respective financial status to be delivered to the BOE.

#### Engagement and Interaction with Outside Auditors

- Entering fifth year with the auditing firm, RubinBrown LLP (formerly Bondi & Company, LLC). Last year, the Comprehensive Annual Financial Report (CAFR) was presented to the District's Board of Education on 10/24/2012 and later accepted by the Board on 11/14/2012.
- Interim site visits were conducted on April 16 and 17 at four separate locations. We were not made aware of any issues or concerns.
- Report to Governance – no material weaknesses or significant deficiencies.

#### CAFR

- Clean opinion from RubinBrown LLP
- Certificate of Excellence in Financial Reporting by Association of School Business Officials (ASBO) - the District qualified for the ninth consecutive year for the FY12 CAFR.

- Certificate of Achievement for Excellence in Financial Reporting by Government Finance Officers Association (GFOA) – for the ninth consecutive year.

#### Single Audit

- Four programs (6 different CFDA numbers) were tested, including ARRA funds. The District is considered a low-risk auditee.

#### Budget

- The FY13 Amended Budget was presented to the committee on January 14, 2013 and adopted by the Board of Education on January 23, 2013.
- Reviewed Proposed FY14 Budget in April and May, 2013.

#### Recap of Committee Recommendations:

- Recommend the purchase and implementation of a new accounting system with readily accessible support staff (internal and external).currently implementing new system.
- Recommended a new, streamlined, internal control checklist for cash audits.
- Recommend a training workshop for the charter schools on standardized formats for monthly, quarterly and annual financial reporting.
- Recommend on-going monitoring of the school secretaries and their reconciliations to financial system..

#### Involvement/Other:

- To further improve regular attendance by the Audit Committee, it was voted on and approved that each member will only be allowed 4 absences to remain active.
- Recommend FAC quarterly review and discussion of the District's charter schools, on-line financials.

## MEMORANDUM

DATE: May 22, 2013

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Third Grade TCAP Reading Scores

PURPOSE

To provide the Board of Education with an update on the third grade TCAP reading scores.

BACKGROUND

2013 Transitional Colorado Assessment Program (TCAP) 3<sup>rd</sup> Grade Reading Results

Third grade TCAP reading scores were released at noon on May 7, 2013. These scores are preliminary at this point and will be released in August officially.

## Highlights

- St. Vrain had another great year in 3rd grade TCAP by matching the 81% proficient and advanced that we scored the last two years (highest score for the District in the history of this test).
- The District is once again well above the state by 8% (state scored 73%).
- While the District maintained the high score, Colorado overall decreased by 1%.
- Twenty-four of our schools and the District out-paced the state of Colorado.
- Maintaining 81% proficient/advanced is impressive because our Free and Reduced Lunch percentage continues to climb fairly rapidly.

## School Highlights

- Seven schools scored above 90% proficient/advanced.
- Spangler showed the most improvement by scoring 88% (an increase of 59 percentage points).
- Sixteen schools increased their scores from last year.



- Spangler +59%, St. Vrain Community Montessori +22%, Hygiene +15%, Sanborn +12%
- 18 schools are at 80% or better.
- Three schools had 0 unsatisfactory students.

#### Concerns

- Central scores dropped to 72% (drop of 20% points) - one contributing factor is students transitioning from Spanish to English; this is the first year all of Central's students have taken the test in English.
- Legacy and Rocky Mountain scores declined (scores are similar to historic scores with last year being considerably higher).

#### Spanish 3<sup>rd</sup> grade reading

- 5 out of 6 schools and the District outpaced the state.
- 5 schools scored 80% or better.
- Frederick had 96% proficient or advanced.

#### 2013 TCAP Grade 3 Reading

School	# of Students	%U	%PP	%P	%A	%PA	%NS
Alpine Elementary School	73	1	19	66	14	<b>79</b>	0
Aspen Ridge Preparatory School	36	0	8	81	11	<b>92</b>	0
Black Rock Elem	115	1	8	77	14	<b>91</b>	0
Blue Mountain Elem	102	2	4	72	23	<b>94</b>	0
Burlington Elem	67	4	12	73	10	<b>84</b>	0
Carbon Valley Charter School	40	5	10	80	5	<b>85</b>	0
Centennial Elem	97	5	21	69	5	<b>74</b>	0
Central Elem	53	13	15	62	9	<b>72</b>	0
Columbine Elem	36	14	31	53	3	<b>56</b>	0
Eagle Crest Elem	80	5	13	70	13	<b>83</b>	0
Erie Elementary	55	13	4	75	9	<b>84</b>	0
Fall River Elementary	77	5	6	78	8	<b>86</b>	3
Flagstaff Charter School	108	1	3	85	11	<b>96</b>	0
Frederick Elem	67	7	13	78	1	<b>79</b>	0
Hygiene Elem	54	6	9	74	11	<b>85</b>	0
IMAGINE CHART	96	8	10	71	10	<b>81</b>	0
Indian Peaks Elem	19	21	32	47	0	<b>47</b>	0
Legacy Elementary School	103	8	19	70	3	<b>73</b>	0
Loma Linda Elem	36	8	22	67	3	<b>69</b>	0
Longmont Estates Elem	71	6	10	77	7	<b>85</b>	0
Lyons Elem	52	0	13	62	25	<b>87</b>	0
Mead Elem	86	6	17	70	7	<b>77</b>	0
Mountain View Elem	61	11	31	56	2	<b>57</b>	0

Niwot Elem	81	2	5	77	16	<b>93</b>	0
Northridge Elem	36	14	31	56	0	<b>56</b>	0
Prairie Ridge Elem	79	6	15	67	11	<b>78</b>	0
Red Hawk Elementary	81	1	7	80	11	<b>91</b>	0
Rocky Mountain Elem	21	14	24	52	10	<b>62</b>	0
Sanborn Elem	54	4	13	74	9	<b>83</b>	0
Spangler Elem	16	6	6	88	0	<b>88</b>	0
St Vrain Community Montessori	23	0	4	83	13	<b>96</b>	0
Twin Peaks Charter Academy	112	7	13	69	11	<b>79</b>	0
<b>St Vrain Valley Re 1J</b>	<b>2087</b>	<b>6</b>	<b>13</b>	<b>72</b>	<b>10</b>	<b>81</b>	<b>0</b>
<b>Colorado</b>	<b>63245</b>	<b>10</b>	<b>17</b>	<b>66</b>	<b>7</b>	<b>73</b>	<b>0</b>

### 2013 TCAP Grade 3 Reading (Spanish)

School	# of Students	%U	%PP	%P	%A	%PA	%NS
Columbine Elem	12	X	X	X	X	<b>X</b>	X
Frederick Elem	23	0	4	61	35	<b>96</b>	0
Indian Peaks Elem	42	2	12	64	21	<b>86</b>	0
Loma Linda Elem	22	9	14	59	18	<b>77</b>	0
Northridge Elem	23	17	35	48	0	<b>48</b>	0
Rocky Mountain Elem	45	2	18	53	27	<b>80</b>	0
Spangler Elem	30	3	17	47	33	<b>80</b>	0
<b>St Vrain Valley Re 1J</b>	<b>197</b>	<b>5</b>	<b>16</b>	<b>56</b>	<b>22</b>	<b>79</b>	<b>0</b>
<b>Colorado</b>	<b>1175</b>	<b>15</b>	<b>20</b>	<b>51</b>	<b>13</b>	<b>64</b>	<b>1</b>

Overall, the news is very positive. We matched our highest score in the history of the test and out-paced the state considerably. Many of our schools showed marked improvement, and the District continues with high achievement even with the percentage of students on free and reduced lunch increasing.

One reason positively contributing to results is students having access to the program myON reader in our elementary schools. This program gives students access to a vast library of books both at school and at home, essentially extending the learning opportunities and the school day for students. This year students have read 320,473 books so far.

We are very pleased with the results of the 3<sup>rd</sup> grade reading TCAP and excited that student achievement continues strong even as our demographics become more challenging. We will use these results to see where we can continue to improve and increase student achievement for all students.

Tori Teague, Executive Director of Assessment, Curriculum, and Instruction will provide a verbal and written report of the results of the third grade reading TCAP and answer questions.

## MEMORANDUM

DATE: May 22, 2013

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Appointment of Mountain View Elementary School Principal

RECOMMENDATION

That the Board of Education approve the appointment of Ms. Jennifer Ryan as Principal of Mountain View Elementary School, effective August 1, 2013.

BACKGROUND

Ms. Ryan earned her Bachelor of Arts degree and a Master in Education from the University of Notre Dame. She also attended the University of Northern Colorado taking coursework in Educational Leadership and Policy Studies, where she also completed the Principal Licensure program. She continues to work toward her Educational Specialist degree at the University of Northern Colorado.

Ms. Ryan is currently employed as the Assistant Principal at Northridge High School in Greeley. She has previous administrative experience at St. John the Baptist Catholic School where she served as an Assistant Administrator as the Head of the Middle School program. In addition, Jennifer served as an RtI Coordinator in the St. Vrain Valley Schools working with the staff at Longmont Estates Elementary School. In each of these roles, Ms. Ryan led numerous initiatives with strong leadership skills to support the schools and programs. Her teaching experience has been at various elementary school programs, including five years in the St. Vrain Valley Schools at Prairie Ridge Elementary School and Longmont Estates Elementary School.

She is excited for this new leadership opportunity at Mountain View Elementary School, and looks forward to the transition back to St. Vrain Valley Schools in this new leadership role.

SALARY

Annual salary will be according to schedule.

## MEMORANDUM

DATE: May 22, 2013

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Appointment of Longmont High School Assistant Principal

RECOMMENDATION

That the Board of Education approve the appointment of Mr. Richard Harris as Assistant Principal of Longmont High School, effective August 1, 2013.

BACKGROUND

Mr. Harris earned his Bachelor of Arts degree in English from California State University in Chico, California and his Master of Arts in Education from National University in San Jose, California. He also attended the University of Colorado, Denver taking coursework in Administrative Leadership in the Principal Licensure program. He has leadership experiences in coaching and athletics and community services programs. Mr. Harris has been recognized as a "Most Inspirational Teacher," a graduation speaker, the Interact Club Inspirational Teacher Award and recipient of the Dorothy M. Wright Teacher Award during his teaching tenure.

Mr. Harris is currently employed in the Boulder Valley School District as a Language Arts teacher at Broomfield High School. He has additional high school teaching experience in California where he served as an English teacher at East Side Union High School District.

He is excited for this new leadership opportunity at Longmont High School and looks forward to the transition this new leadership role in school administration.

SALARY

Annual salary will be according to schedule.

## MEMORANDUM

DATE: May 22, 2013  
TO: Board of Education  
FROM: Dr. Don Haddad, Superintendent of Schools  
SUBJECT: Approval of Cancellation of Teacher Contract

### RECOMMENDATION

That the Board of Education approve the cancellation of the teacher contract for Gary Martin, effective the end of the 2012/2013 school year.

### BACKGROUND

In accordance with Article 36 of the Agreement between the St. Vrain Valley School District RE-1J and the St. Vrain Valley Education Association, the elimination curtailment of reorganization of a curriculum offering, program or school operation, or a decrease in student enrollment could result in the cancellation of a teacher contract should that teacher not be licensed and/or qualified for reassignment.

As a result of decreased enrollment in the Career Development Center Building Trades Program and for the fact that Gary Martin is not licensed or qualified for reassignment to any other program, his teacher contract is being recommended for cancellation by Human Resources.

David Burnison, Assistant Superintendent of Human Resources, will be available for questions.

## MEMORANDUM

Date May 22, 2013

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Approval of Individuals with Disabilities Act (IDEA) Narratives

RECOMMENDATION

That the Board of Education approve IDEA Narratives that provide guidance and approval on expenditures associated with IDEA funding to support the provision of special education services to students attending St. Vrain Valley School District.

BACKGROUND

The IDEA narratives describe to Colorado Department of Education (CDE) how the District will utilize the IDEA funds to support students with disabilities who qualify for services, ages three through age twenty-one, attending St. Vrain Valley School District. CDE has developed an electronic submission for approval of narratives which is efficient and requires limited to no revisions throughout the school year. Student Services has elected to submit amended narratives early (we will be in the third year of our District's three-year cycle in school year 2013-2014) to be able to access the electronic version of IDEA narrative submissions.

Attached are narratives to support the listed projects. The following projects are required projects that must be supported in order to access funding through IDEA.

- Project A: Special Education Services, ages 5 through 21
- Project A: Special Education Preschool Services, ages 3-5
- Project B: Extended School Year Services
- Project F: Private Schools

Jackie Whittington, Executive Director of Students Services, will be present to answer questions.

## Certification By President of the Board

Submission Date: May 13, 2013

AU / SOP Name and Number: 07010 BOULDER RE-1J ST VRAIN

### NARRATIVE CYCLE 2013 - 2014 through 2015 - 2016

Check One

☐ New ☒ Amendment

### FUND SOURCE - IDEA PART B

☒ IDEA: Part B Flow Through Funds

### PROJECT

Check All That Apply

☒ Project A: Special Education Services ☐ Project D: Early Intervening Services  
☒ Project B: ESY or Summer School ☐ Project E: Title I Schoolwide Schools  
☐ Project C: Charter Schools ☒ Project F: Private Schools

### FUND SOURCE - IDEA PRESCHOOL

☒ IDEA: Preschool Flow Through Funds

### PROJECT

Check All That Apply

☒ Project A: Special Education Services  
☐ Project B: ESY or Summer School

*If requesting IDEA Preschool funds for other projects, please contact CDE.*

### CERTIFICATION

The School Board, with the submission of the attached narrative, hereby makes application for federal special education funds under the source(s) specified above. The Board has authorized the director of special education to act as its authorized representative, to conduct all business related to the planning, implementation, budget, operation, and evaluation of this grant program, to submit all required reports, and generally conduct business related to the administration of the funds received from this grant. In consideration of the receipt of this these grant funds, the Board agrees that the general assurances form for all federal programs and the terms therein are specifically incorporated by reference of this application. The Board also certifies that all program and pertinent administrative requirements will be met. This includes the Education Department General Administrative Regulations (EDGAR), the Office of Management and Budget (OMB) Accounting Circulars, and the Department of Education's General Education Provisions Act (GEPA) requirements.

\_\_\_\_\_  
Signature of School Board President

\_\_\_\_\_  
Date

\_\_\_\_\_  
Type or Print Name

A certification page, signed by the school Board President, must be submitted per funding source with all narratives, including amendments.





COLORADO DEPARTMENT of EDUCATION

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Finance and Operations  
Exceptional Student Services Unit  
1560 Broadway, Ste. 1175, Denver, CO 80202

## General Education Provisions Act (GEPA) ~ Section 427

Submission Date:

May 13, 2013

AU / SOP Name  
and Number:

07010 BOULDER RE-1J ST VRAIN

### FUND SOURCE

Check All That Apply



IDEA: Part B Flow Through Funds



IDEA: Preschool Flow Through Funds

### GEPA REQUIREMENTS, SECTION 427

In the space provided below, describe the steps the agency proposes to take to ensure equitable access to, and participation in, your programs supported with these funds for students, teachers, and other program beneficiaries with special needs. There are six barriers that can impede equitable access or participation: gender, race, national origin, color, disability, or age. Based on local circumstances, determine whether these or other barriers may prevent your students, teachers, or other program beneficiaries from such access or participation in, this federally funded project or activity. The description of steps to be taken to overcome these barriers need not be lengthy. Provide a clear and succinct description of how you plan to address those barriers that are applicable to your circumstances in the space below.

See attached.

Jacalyn Whittington  
Signature of Special Education Director

5.13.13  
Date

Jacalyn Whittington  
Type or Print Name

A certification page, signed by the school Board President, must be submitted per funding source with all narratives, including amendments.





## **IDEA – General Education Provisions Act (Attachment)**

Federal funding from IDEA, Part B Flow Through Funds, IDEA Preschool Flow Through Funds and her Federally Funded Special Education grants as well as other federally funded grants are used for salaries and benefits for certified staff and non-certified support staff. These federal funds are also used to provide presenters for materials, staff development, purchased services staff as needed and/or consultants.

St. Vrain Valley School District does not discriminate on hiring staff or utilizing presenters and/or consultants. There is no discrimination due to gender, race, national origin, color, disability or age toward any employee of the District.

St. Vrain prints information on employment applications for all positions throughout the district, which certifies that we are an EQUAL OPPORTUNITY EMPLOYER. Postings contain a statement that says, "The District prohibits discrimination against any applicant on the basis of race, color, religion, sex, national origin, age, marital status, or disability".

Materials and equipment, staff development, and other related programs or services needed to implement and maintain our programs are not used nor are they purchased with any knowledge of discrimination. Board Policy prohibits discrimination against any student, including students who are in need of receiving special education services. Discrimination against students in the process of assessment for eligibility for special education services because of gender, race, creed, national origin, color, or disability, is similarly prohibited. St. Vrain makes every reasonable attempt to make its programs and facilities available to all people regardless of gender, race, national origin, color, disability, or age. In conjunction with the proposed grant projects, the District foregoes no physical barriers and all schools fully comply with ADA regulations. Anticipated potential barriers to access for students include: a) The lack of English proficiency of significant portion of the District's population and; b) Students who have significant visual or hearing impairments.

The District is taking the following steps to overcome these barriers: a) All project written materials will be provided in translated form in languages other than English, as well as English; b) Interpreters will be provided and sign language used (as well as print material) for students and parents who have significant hearing impairment; and c) Materials will be provided in Braille for students with significant visual impairments.

In addition, facilities being ADA compliant, the District routinely provides services for individuals with physical disabilities and will continue to do so.

All programs with regards to all circumstances within our administrative unit prohibit the use of discrimination at all times for both students and staff.



COLORADO DEPARTMENT of EDUCATION

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Finance and Operations  
Exceptional Student Services Unit  
1560 Broadway, Ste. 1175, Denver, CO 80202

## IDEA Part B

### Project Narrative ~ Project A: Special Education Services

Submission Date:

May 13, 2013

AU / SOP Name and  
Number:

07010 BOULDER RE-1J ST VRAIN

#### NARRATIVE CYCLE 2013 - 2014 through 2015 - 2016

Check One

☐

New

☒

Amendment

#### FUND SOURCE

Check One

☒

IDEA: Part B Flow Through Funds

#### OBJECTIVE 1: STAFF

Employ appropriately licensed and endorsed special education personnel to include instructional staff, speech language pathologists, related service providers, administrative staff, and coordinators to meet all IDEA requirements. Employ qualified special education paraprofessionals and office support personnel to meet all IDEA requirements. Staff are subject to time and effort documentation; only the time associated with special education responsibilities may be funded by IDEA federal funds.

☒

Activity 1 - Salaries and benefits of instructional and support staff (0100 / 0200)

☒

Activity 2 - Contracted professional or technical services with independent contractor for personnel costs (no fringe benefits) of individuals providing these services (0300)

☒

Activity 3 - Contracted services with other CO school districts or BOCES or AUs for personnel costs of individuals providing special education services (0592)

☐

Activity 4 - Insert additional activity request (not listed in objectives 1-3 above)

☐

Activity 5 - Insert additional activity request (not listed in objectives 1-4 above)

#### Evaluation Procedures for Objective 1:

All certified and classified staff will meet IDEA and CDE licensure requirements and highly qualified standards. All staff will complete time and effort documentation.

Approval/Comments (For CDE Use Only):

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**OBJECTIVE 2: NON-SPECIFIC STAFF**

Provide salaries and benefits for substitutes (release time) to cover special education staff to attend staffings or for the coverage of special education staff who are out on short-term leave (does not include long term substitutes); provide stipends (extra duty) for staff completing special education projects outside of their regular assignment; provide PERA retirement benefits; provide Administrative Unit / State Operated Program approved tuition reimbursement for staff completing special education coursework.

☒

Activity 1 - Salaries and benefits of substitutes - it is the responsibility of the AU/SOP to assure that all substitutes are appropriately licensed (0120)

☒

Activity 2 - Stipends for extra duty for projects outside of the employee's regular assignment (0150)

☒

Activity 3 - Pay PERA benefits associated with retirees who are contracting with the AU/SOP (0230)

☒

Activity 4 - Tuition reimbursement for special education staff when the content of the coursework is related to special education (0240)

☐

Activity 5 - Insert additional activity request (not listed in objectives 1-4 above)

☐

Activity 6 - Insert additional activity request (not listed in objectives 1-5 above)

**Evaluation Procedures for Objective 2:**

Substitutes will be monitored by district employment procedures. Extra Duty staff will be evaluated based on individual activities completed. Benefits will be paid as required. Stipends for approved additional coursework will be paid upon proof of completion.

Approval/Comments (For CDE Use Only):

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<input checked="" type="checkbox"/> <b>OBJECTIVE 3: PURCHASE SERVICES</b> <b>Provide for the payment of associated costs to support the operation and management for the provision of special education services and programs.</b>	
<input checked="" type="checkbox"/>	Activity 1 - Other purchased professional and technical services not requiring a staff record, i.e., legal services for updating policy manuals (0390)
<input checked="" type="checkbox"/>	Activity 2 - Expenditures for repairs and maintenance of specific special education equipment and devices which are not provided directly by the AU's personnel (0430)
<input checked="" type="checkbox"/>	Activity 3 - Expenditures for rentals/leases of special education specific equipment and/or devices such as mobility equipment (0440)
<input checked="" type="checkbox"/>	Activity 4 - Expenditures for student transportation services that are not claimed on the CDE 40 (0510)
<input type="checkbox"/>	Activity 5 - Expenditures for unemployment compensation insurance (0525)
<input type="checkbox"/>	Activity 6 - Expenditures for workers compensation insurance (0526)
<input checked="" type="checkbox"/>	Activity 7 - Expenditures for communication devices related to special education (0530)
<input checked="" type="checkbox"/>	Activity 8 - Expenditures for advertising related to recruitment of special education personnel, procurement of goods and services, and other specific purposes necessary to meet the requirements of the IDEA grant (0540)
<input checked="" type="checkbox"/>	Activity 9 - Expenditures for printing and duplicating specific to special education services, staff and the students supported by the special education program (0550)
<input checked="" type="checkbox"/>	Activity 10 - Tuition paid to other AUs or BOCES for specific special education services for out-of-district placed pupils (0562)
<input checked="" type="checkbox"/>	Activity 11 - Tuition paid to private sources for specific special education services upon AU determination for the placement, i.e., community agency supporting individuals with disabilities (0564)
<input checked="" type="checkbox"/>	Activity 12 - Tuition paid to agencies with CDE approved rates for specific special education services for out-of-district placed pupils, i.e., facility schools (0565)
<input checked="" type="checkbox"/>	Activity 13 - Expenditures for mileage, travel (lodging and meals), and registration costs, i.e., mileage for itinerant staff (0580)
<input checked="" type="checkbox"/>	Activity 14 - Services purchased from other sources not classified elsewhere - description required below* (0599)
<input type="checkbox"/>	Activity 15 - Insert additional activity request (not listed in objectives 1-14 above)



☐

Activity 16 - Insert additional activity request (not listed in objectives 1-15 above)

**\* Description (Required if requesting Activity 14 above)**

Communications, phones and postage as required. These costs are above and beyond what the AU provides for education staff because the postage costs are associated with special education costs only. And phones provided to special education staff are used for communication related to special education services and students with disabilities safety.

**Evaluation Procedures for Objective 3:**

Payment and associated costs to support the operation and management of special education services and programs will be approved as activities are completed.

**Approval/Comments (For CDE Use Only):**

**OBJECTIVE 4: SUPPLIES**

☒

Purchase of instructional and support supplies (including freight costs), materials, software, and equipment under \$1K, necessary to provide FAPE, included on the student's IEP and that are above and beyond what is provided to general education staff and students. All computers and small and attractive devices such as Go Talk augmentative communication device, etc. should be requested under Objective 5: Equipment (regardless of cost).

☒

Activity 1 - Expenditures for general supplies specific to special education programming (0610)

☒

Activity 2 - Expenditures for books and periodicals specific to special education programming (0640)

☒

Activity 3 - Expenditures for electronic media materials including software licenses (including electronic IEP systems) specific to special education programming (0650)

☐

Activity 4 - Insert additional activity request (not listed in objectives 1-3 above)

☐

Activity 5 - Insert additional activity request (not listed in objectives 1-4 above)

**Evaluation Procedures for Objective 4:**

District administration will monitor and maintain instructional and support supplies, materials, software and equipment necessary to provide FAPE. All computers and small attractive devices will be inventoried by district administration.

Approval/Comments (For CDE Use Only):

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**OBJECTIVE 5: EQUIPMENT**

☒ Purchase of computers and small and attractive devices (regardless of cost including Go Talk augmentative communication device, iPads, etc.), as well as assistive technology and equipment over \$1K necessary to provide FAPE, included on the student's IEP, and that are above and beyond what is provided to general education staff and students. Documentation must be kept to demonstrate how purchases with IDEA funds are above and beyond what is provided to general education staff and students and utilized for students with disabilities only. Inventory must be maintained from acquisition to disposition and physically updated annually. When requesting to expend IDEA funds on equipment, a description must be entered within the web-based budget system.

☒

Activity 1 - Expenditures for capitalized equipment over \$5K. If AU's capitalization policy is more restrictive, CDE will defer to AU policy (0730)

☒

Activity 2 - Expenditures for non-capitalized equipment under \$5K including small and attractive equipment as described in the objective; if AU's non-capitalization policy is more restrictive, CDE will defer to AU policy (0735)

☐

Activity 3 - Insert additional activity request (not listed in objectives 1-2 above)

☐

Activity 4 - Insert additional activity request (not listed in objectives 1-3 above)

**Evaluation Procedures for Objective 5:**

Decisions regarding capital expenditures of equipment will be made by district administration according to identified needs and decisions will align with individual student IEP's.

Approval/Comments (For CDE Use Only):

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<input checked="" type="checkbox"/>	<b>OBJECTIVE 6: PROFESSIONAL DEVELOPMENT</b> Provide professional development for special education staff; or, professional development for all staff and parents if the content of the training is unique to students with disabilities or students suspected of having disabilities. Documentation must be maintained for audit purposes describing the content of all training activities supported by these funds, as well as the individuals participating in the professional development.
	<input checked="" type="checkbox"/> Activity 1 - Expenditures for substitutes and related benefits to provide release time for staff to attend trainings during regular contract hours (0120)
	<input checked="" type="checkbox"/> Activity 2 - Expenditures for stipends and related benefits to compensate staff to attend trainings outside of regular contract hours (0150)
	<input checked="" type="checkbox"/> Activity 3 - Expenditures for presenter/speaker fees requiring a staff record i.e., staff developer (0300)
	<input checked="" type="checkbox"/> Activity 4 - Expenditures for presenter/speaker fees not requiring a staff record, i.e., national keynote speaker (0390)
	<input checked="" type="checkbox"/> Activity 5 - Expenditures for rental of conference/training space and audio/visual equipment (0440)
	<input checked="" type="checkbox"/> Activity 6 - Expenditures for printing and duplication of conference/training materials (0550)
	<input checked="" type="checkbox"/> Activity 7 - Expenditures for travel costs, mileage reimbursement to staff and presenters, and registration fees related to professional development (0580)
	<input checked="" type="checkbox"/> Activity 8 - Expenditures for payments to service providers for services such as child care when professional development includes parents of students with disabilities (0599)
	<input checked="" type="checkbox"/> Activity 9 - Expenditures for supplies and materials associated with professional development such as food, office supplies, etc. (0610)
	<input checked="" type="checkbox"/> Activity 10 - Expenditures for books and periodicals associated with professional development such as training curriculum, etc. (0640)
	<input checked="" type="checkbox"/> Activity 11 - Expenditures for electronic media materials associated with professional development such as CDs/DVDs (0650)
	<input type="checkbox"/> Activity 12 - <i>Insert additional activity request (not listed in objectives 1-11 above)</i>
<input type="checkbox"/> Activity 13 - <i>Insert additional activity request (not listed in objectives 1-12 above)</i>	

**Evaluation Procedures for Objective 6:**

*Professional development activities will be researched and identified according to district staff, student and parent needs. Appropriate professional development will be ensured.*

**Approval/Comments (For CDE Use Only):**

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**OBJECTIVE 7: OTHER**

Expenditures or assessments for membership in professional special education organizations consistent with the AU's policy. The administrative unit will charge its approved restricted rate of indirect costs.

☒

Activity 1 - Expenditures for dues and fees associated with professional special education organizations (0810)

☒

Activity 2 - Indirect costs on all expenditures except capitalized equipment (0869)

**Evaluation Procedures for Objective 7:**

*Dues and fees will be paid to align with Special Education district programming from needs identified from Special Education program evaluations and individual student IEP's. Indirect cost will be charged at the CDE approved indirect cost rate.*

**Approval/Comments (For CDE Use Only):**

--	--

**OBJECTIVE 8: ADDITIONAL NARRATIVE REQUEST (not listed in objectives 1-7 above)**

*Insert proposed objective here*

☐

Activity 1 - Insert proposed activity here...

☐

Activity 2 - Insert proposed activity here...

☐

Activity 3 - Insert proposed activity here...

☐

Activity 4 - Insert proposed activity here...



☐

Activity 5 - Insert proposed activity here...

Evaluation Procedures for Objective 8:

Approval/Comments (For CDE Use Only):



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Exceptional Student Services Unit  
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## IDEA Part B

### Project Narrative ~ Project B: ESY or Summer School

Submission Date:

May 13, 2013

AU / SOP Name  
and Number:

07010 BOULDER RE-1J ST VRAIN

#### NARRATIVE CYCLE 2013 - 2014 through 2015 - 2016

Check One

☐

New

☒

Amendment

#### FUND SOURCE

Check One

☒

IDEA: Part B Flow Through Funds

#### OBJECTIVE 1: STAFF

Employ appropriately licensed and endorsed special education personnel to include instructional staff, speech language pathologists, related service providers, administrative staff, and coordinators to meet all IDEA requirements. Employ qualified special education paraprofessionals and office support personnel to meet all IDEA requirements. Staff are subject to time and effort documentation; only the time associated with special education responsibilities may be funded by IDEA federal funds.

☒

Activity 1 - Salaries and benefits of instructional and support staff (0100 / 0200)

☒

Activity 2 - Contracted professional or technical services with independent contractor for personnel costs (no fringe benefits) of individuals providing these services (0300)

☒

Activity 3 - Contracted services with other CO school districts or BOCES or AUs for personnel costs of individuals providing special education services (0592)

☐

Activity 4 - Insert additional activity request (not listed in objectives 1-3 above)

☐

Activity 5 - Insert additional activity request (not listed in objectives 1-4 above)

#### Evaluation Procedures for Objective 1:

Data collection for students attending ESY will support maintenance of skills identified through the IEP process associated with ESY services. IEP's supporting ESY services will be compliant with state and federal regulations.

Approval/Comments (For CDE Use Only):

**OBJECTIVE 2: NON-SPECIFIC STAFF**

Provide salaries and benefits for substitutes (release time) to cover special education staff to attend staffings or for the coverage of special education staff who are out on short-term leave (does not include long term substitutes); provide stipends (extra duty) for staff completing special education projects outside of their regular assignment; provide PERA retirement benefits; provide Administrative Unit / State Operated Program approved tuition reimbursement for staff completing special education coursework.

☒

Activity 1 - Salaries and benefits of substitutes - it is the responsibility of the AU/SOP to assure that all substitutes are appropriately licensed (0120)

☒

Activity 2 - Stipends for extra duty for projects outside of the employee's regular assignment (0150)

☒

Activity 3 - Pay PERA benefits associated with retirees who are contracting with the AU/SOP (0230)

☐

Activity 4 - Insert additional activity request (not listed in objectives 1-3 above)

☐

Activity 5 - Insert additional activity request (not listed in objectives 1-4 above)

**Evaluation Procedures for Objective 2:**

Persons will be paid according to district policies and procedures. All staff will meet CDE certification and highly qualified requirements.

Approval/Comments (For CDE Use Only):

**OBJECTIVE 3: PURCHASE SERVICES**

Provide for the payment of associated costs to support the operation and management for the provision of special education services and programs.

☒

Activity 1 - Other purchased professional and technical services not requiring a staff record, i.e., legal services for updating policy manuals (0390)

<input checked="" type="checkbox"/>	Activity 2 - Expenditures for repairs and maintenance of specific special education equipment and devices which are not provided directly by the AU's personnel (0430)
<input checked="" type="checkbox"/>	Activity 3 - Expenditures for rentals/leases of special education specific equipment and/or devices such as mobility equipment (0440)
<input checked="" type="checkbox"/>	Activity 4 - Expenditures for student transportation services that are not claimed on the CDE 40 (0510)
<input type="checkbox"/>	Activity 5 - Expenditures for unemployment compensation insurance (0525)
<input type="checkbox"/>	Activity 6 - Expenditures for workers compensation insurance (0526)
<input checked="" type="checkbox"/>	Activity 7 - Expenditures for communication devices related to special education (0530)
<input checked="" type="checkbox"/>	Activity 8- Expenditures for printing and duplicating specific to special education services, staff and the students supported by the special education program (0550)
<input checked="" type="checkbox"/>	Activity 9 - Tuition paid to other AUs or BOCES for specific special education services for out-of-district placed pupils (0562)
<input checked="" type="checkbox"/>	Activity 10 - Tuition paid to private sources for specific special education services upon AU determination for the placement, i.e., community agency supporting individuals with disabilities (0564)
<input checked="" type="checkbox"/>	Activity 11 - Tuition paid to agencies with CDE approved rates for specific special education services for out-of-district placed pupils, i.e., facility schools (0565)
<input checked="" type="checkbox"/>	Activity 12 - Expenditures for mileage, travel (lodging and meals), and registration costs, i.e., mileage for itinerant staff (0580)
<input type="checkbox"/>	Activity 13 - Services purchased from other sources not classified elsewhere - description required below* (0599)
<input type="checkbox"/>	Activity 14 - <i>Insert additional activity request (not listed in objectives 1-13 above)</i>
<input type="checkbox"/>	Activity 15 - <i>Insert additional activity request (not listed in objectives 1-14 above)</i>

\* Description (Required if requesting Activity 13 above)

Evaluation Procedures for Objective 3:

*Purchase orders and reimbursement requests will be on file in the special education office and will align with individual student IEP's. Purchases for intervention software, curriculum supplies and materials will align with interventions that demonstrate through data collection to be effective.*

Approval/Comments (For CDE Use Only):

#### OBJECTIVE 4: SUPPLIES

☒ Purchase of instructional and support supplies (including freight costs), materials, software, and equipment under \$1K, necessary to provide FAPE, included on the student's IEP and that are above and beyond what is provided to general education staff and students. All computers and small and attractive devices such as Go Talk augmentative communication device, etc. should be requested under Objective 5: Equipment (regardless of cost).

☒

Activity 1 - Expenditures for general supplies specific to special education programming (0610)

☒

Activity 2 - Expenditures for books and periodicals specific to special education programming (0640)

☒

Activity 3 - Expenditures for electronic media materials including software licenses specific to special education programming (0650)

☐

Activity 4 - Insert additional activity request (not listed in objectives 1-3 above)

☐

Activity 5 - Insert additional activity request (not listed in objectives 1-4 above)

Evaluation Procedures for Objective 4:

*Purchase orders and reimbursement requests will be on file in the special education office and will align with individual student IEP's. Purchases for intervention software, curriculum and supplies and materials will align with interventions that demonstrate through data collection to be effective.*

Approval/Comments (For CDE Use Only):

**OBJECTIVE 5: EQUIPMENT**

Purchase of computers and small and attractive devices (regardless of cost including Go Talk augmentative communication device, iPads, etc.), as well as assistive technology and equipment over \$1K necessary to provide FAPE, included on the student's IEP, and that are above and beyond what is provided to general education staff and students. Documentation must be kept to demonstrate how purchases with IDEA funds are above and beyond what is provided to general education staff and students and utilized for students with disabilities only. Inventory must be maintained from acquisition to disposition and physically updated annually. When requesting to expend IDEA funds on equipment, a description must be entered within the web-based budget system.



Activity 1 - Expenditures for capitalized equipment over \$5K. If AU's capitalization policy is more restrictive, CDE will defer to AU policy (0730)



Activity 2 - Expenditures for non-capitalized equipment under \$5K including small and attractive equipment as described in the objective; if AU's non-capitalization policy is more restrictive, CDE will defer to AU policy (0735)



Activity 3 - Insert additional activity request (not listed in objectives 1-2 above)



Activity 4 - Insert additional activity request (not listed in objectives 1-3 above)

**Evaluation Procedures for Objective 5:**

*Purchase orders and reimbursement requests will be on file in the special education office and will align with individual student IEP's. Purchases for intervention software, curriculum and supplies and materials will align with interventions that demonstrate through data collection to be effective.*

**Approval/Comments (For CDE Use Only):****OBJECTIVE 6: OTHER**

The administrative unit will charge its approved restricted rate of indirect costs.



Activity 1 - Indirect costs on all expenditures except capitalized equipment (0869)

**Evaluation Procedures for Objective 6:**

*Indirect costs will be paid according to CDE approved indirect cost rate.*

**Approval/Comments (For CDE Use Only):**



<input type="checkbox"/>	<b>OBJECTIVE 7: ADDITIONAL NARRATIVE REQUEST (not listed in objectives 1-6 above)</b> <i>Insert proposed objective here</i>
--------------------------	--

<input type="checkbox"/>	Activity 1 - <i>Insert proposed activity here...</i>
--------------------------	--

<input type="checkbox"/>	Activity 2 - <i>Insert proposed activity here...</i>
--------------------------	--

<input type="checkbox"/>	Activity 3 - <i>Insert proposed activity here...</i>
--------------------------	--

<input type="checkbox"/>	Activity 4 - <i>Insert proposed activity here...</i>
--------------------------	--

<input type="checkbox"/>	Activity 5 - <i>Insert proposed activity here...</i>
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**Evaluation Procedures for Objective 7:**

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**Approval/Comments (For CDE Use Only):**

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## IDEA Preschool

### Project Narrative ~ Project A: Special Education Services

Submission Date:

May 13, 2013

AU / SOP Name and  
Number:

07010 BOULDER RE-1J ST VRAIN

#### NARRATIVE CYCLE 2013 - 2014 through 2015 - 2016

Check One

☐

New

☒

Amendment

#### FUND SOURCE

Check One

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IDEA: Preschool Flow Through Funds

#### OBJECTIVE 1: STAFF

Employ appropriately licensed and endorsed special education personnel to include early childhood instructional staff, speech language pathologists, related service providers, administrative staff, and coordinators to meet all IDEA requirements for children with disabilities, ages three through five. Employ qualified special education paraprofessionals and office support personnel to meet all IDEA requirements. Staff are subject to time and effort documentation; only the time associated with early childhood special education responsibilities may be funded by IDEA Preschool funds.

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Activity 1 - Salaries and benefits of early childhood special education instructional and support staff (0100 / 0200)

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Activity 2 - Contracted professional or technical services with independent contractor for personnel costs (no fringe benefits) of individuals providing these services (0300)

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Activity 3 - Contracted services with other CO school districts or BOCES or AUs for personnel costs of individuals providing special education services (0592)

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Activity 4 - Insert additional activity request (not listed in objectives 1-3 above)

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Activity 5 - Insert additional activity request (not listed in objectives 1-4 above)

#### Evaluation Procedures for Objective 1:

All certified and classified staff will meet IDEA and CDE licensure requirements and highly qualified standards. All staff will complete time and effort documentation.



Approval/Comments (For CDE Use Only):

**OBJECTIVE 2: NON-SPECIFIC STAFF**

Provide salaries and benefits for substitutes (release time) to cover early childhood special education staff to attend staffings or for the coverage of early childhood special education staff who are out on short-term leave (does not include long term substitutes); provide stipends (extra duty) for staff completing special education projects outside of their regular assignment; provide PERA retirement benefits; provide Administrative Unit / State Operated Program approved tuition reimbursement for staff completing special education coursework which will benefit preschool students with disabilities, ages three through five.

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Activity 1 - Salaries and benefits of substitutes - it is the responsibility of the AU/SOP to assure that all substitutes are appropriately licensed (0120)

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Activity 2 - Stipends for extra duty for projects outside of the employee's regular assignment (0150)

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Activity 3 - Pay PERA benefits associated with retirees who are contracting with the AU/SOP (0230)

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Activity 4 - Tuition reimbursement for special education staff when the content of the coursework is to benefit preschool students with disabilities, ages three through five (0240)

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Activity 5 - Insert additional activity request (not listed in objectives 1-4 above)

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Activity 6 - Insert additional activity request (not listed in objectives 1-5 above)

**Evaluation Procedures for Objective 2:**

Substitutes will be monitored by district employment procedures. Extra Duty staff will be evaluated based on individual activities completed. Benefits will be paid as required. Stipends for approved additional coursework will be paid upon proof of completion.

Approval/Comments (For CDE Use Only):

**OBJECTIVE 3: PURCHASE SERVICES**

Provide for the payment of associated costs to support the operation and management for the provision of early childhood special education services and programs.

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Activity 1 - Other purchased professional and technical services not requiring a staff record, i.e., legal services for updating policy manuals (0390)

<input checked="" type="checkbox"/>	Activity 2 - Expenditures for repairs and maintenance of specific special education equipment and devices which are not provided directly by the AU's personnel (0430)
<input checked="" type="checkbox"/>	Activity 3 - Expenditures for rentals/leases of special education specific equipment and/or devices such as mobility equipment (0440)
<input checked="" type="checkbox"/>	Activity 4 - Expenditures for student transportation services that are not claimed on the CDE 40 (0510)
<input type="checkbox"/>	Activity 5 - Expenditures for unemployment compensation insurance (0525)
<input type="checkbox"/>	Activity 6 - Expenditures for workers compensation insurance (0526)
<input checked="" type="checkbox"/>	Activity 7 - Expenditures for communication devices related to special education (0530)
<input checked="" type="checkbox"/>	Activity 8 - Expenditures for advertising related to recruitment of early childhood special education personnel, procurement of goods and services, and other specific purposes necessary to meet the requirements of the IDEA grant (0540)
<input checked="" type="checkbox"/>	Activity 9 - Expenditures for printing and duplicating specific to special education services, staff and the students supported by the special education program (0550)
<input checked="" type="checkbox"/>	Activity 10 - Tuition paid to other AUs or BOCES for specific early childhood special education services for out-of-district placed pupils (0562)
<input checked="" type="checkbox"/>	Activity 11 - Tuition paid to private sources for specific early childhood special education services upon AU determination for the placement, i.e., community agency supporting individuals with disabilities (0564)
<input checked="" type="checkbox"/>	Activity 12 - Tuition paid to agencies with CDE approved rates for specific early childhood special education services for out-of-district placed pupils, i.e., facility schools (0565)
<input checked="" type="checkbox"/>	Activity 13 - Expenditures for mileage, travel (lodging and meals), and registration costs, i.e., mileage for itinerant staff (0580)
<input checked="" type="checkbox"/>	Activity 14 - Services purchased from other sources not classified elsewhere - description required below* (0599)
<input type="checkbox"/>	Activity 15 - <i>Insert additional activity request (not listed in objectives 1-14 above)</i>
<input type="checkbox"/>	Activity 16 - <i>Insert additional activity request (not listed in objectives 1-15 above)</i>

**\* Description (Required if requesting Activity 14 above)**

Communications, phones and postage as required. These costs are above and beyond what the AU provides for education staff because the postage costs are associated with special education costs only. Phones provided to special education staff are used for communication related to special education services and students with disabilities safety.

**Evaluation Procedures for Objective 3:**

*Purchases of communication devices, phones, monthly service contracts and postage will be on file in the special education office.*

**Approval/Comments (For CDE Use Only):**

**OBJECTIVE 4: SUPPLIES**

☒ Purchase of instructional and support supplies (including freight costs), materials, software, and equipment under \$1K, necessary to provide FAPE, included on the student's IEP and that are above and beyond what is provided to general education staff and students. All computers and small and attractive devices such as Go Talk augmentative communication device, etc. should be requested under Objective 5: Equipment (regardless of cost).

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Activity 1 - Expenditures for general supplies specific to early childhood special education programming (0610)

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Activity 2 - Expenditures for books and periodicals specific to early childhood special education programming (0640)

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Activity 3 - Expenditures for electronic media materials including software licenses specific to early childhood special education programming (0650)

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Activity 4 - Insert additional activity request (not listed in objectives 1-3 above)

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Activity 5 - Insert additional activity request (not listed in objectives 1-4 above)

**Evaluation Procedures for Objective 4:**

*District administration will monitor and maintain instructional and support supplies, materials, software and equipment necessary to provide FAPE. All computers and small attractive devices will be inventoried by district administration.*

**Approval/Comments (For CDE Use Only):**

**OBJECTIVE 5: EQUIPMENT**

Purchase of computers and small and attractive devices (regardless of cost including Go Talk augmentative communication device, iPads, etc.), as well as assistive technology and equipment over \$1K necessary to provide FAPE, included on the student's IEP, and that are above and beyond what is provided to general education staff and students. Documentation must be kept to demonstrate how purchases with IDEA funds are above and beyond what is provided to general education staff and students and utilized for students with disabilities only. Inventory must be maintained from acquisition to disposition and physically updated annually. When requesting to expend IDEA funds on equipment, a description must be entered within the web-based budget system. Preschool funds may only be used for the reasonable and necessary equipment needs of preschool children with disabilities, ages three through five.



Activity 1 - Expenditures for capitalized equipment over \$5K. If AU's capitalization policy is more restrictive, CDE will defer to AU policy (0730)



Activity 2 - Expenditures for non-capitalized equipment under \$5K including small and attractive equipment as described in the objective; if AU's non-capitalization policy is more restrictive, CDE will defer to AU policy (0735)



Activity 3 - Insert additional activity request (not listed in objectives 1-2 above)



Activity 4 - Insert additional activity request (not listed in objectives 1-3 above)

**Evaluation Procedures for Objective 5:**

Decisions regarding capital expenditures of equipment will be made by district administration according to identified needs.

**Approval/Comments (For CDE Use Only):**
**OBJECTIVE 6: PROFESSIONAL DEVELOPMENT**

Provide professional development for special education staff; or, professional development for all staff and parents if the content of the training is unique to students with disabilities or students suspected of having disabilities, ages three through five. Documentation must be maintained for audit purposes describing the content of all training activities supported by these funds, as well as the individuals participating in the professional development.



Activity 1 - Expenditures for substitutes and related benefits to provide release time for staff to attend trainings during regular contract hours (0120)



Activity 2 - Expenditures for stipends and related benefits to compensate staff to attend trainings outside of regular contract hours (0150)



Activity 3 - Expenditures for presenter/speaker fees requiring a staff record i.e., staff developer (0300)



<input checked="" type="checkbox"/>	Activity 4 - Expenditures for presenter/speaker fees not requiring a staff record, i.e., national keynote speaker (0390)
<input checked="" type="checkbox"/>	Activity 5 - Expenditures for rental of conference/training space and audio/visual equipment (0440)
<input checked="" type="checkbox"/>	Activity 6 - Expenditures for printing and duplication of conference/training materials (0550)
<input checked="" type="checkbox"/>	Activity 7 - Expenditures for travel costs, mileage reimbursement to staff and presenters, and registration fees related to professional development (0580)
<input checked="" type="checkbox"/>	Activity 8 - Expenditures for payments to service providers for services such as child care when professional development includes parents of students with disabilities, ages three through five (0599)
<input checked="" type="checkbox"/>	Activity 9 - Expenditures for supplies and materials associated with professional development such as food, office supplies, etc. (0610)
<input checked="" type="checkbox"/>	Activity 10 - Expenditures for books and periodicals associated with professional development such as training curriculum, etc. (0640)
<input checked="" type="checkbox"/>	Activity 11 - Expenditures for electronic media materials associated with professional development such as CDs/DVDs (0650)
<input type="checkbox"/>	Activity 12 - Insert additional activity request (not listed in objectives 1-11 above)
<input type="checkbox"/>	Activity 13 - Insert additional activity request (not listed in objectives 1-12 above)

**Evaluation Procedures for Objective 6:**

*Professional development activities will be researched and identified according to district staff, student and parent needs. Appropriate professional development will be ensured.*

**Approval/Comments (For CDE Use Only):**

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**OBJECTIVE 7: OTHER**

☒ Expenditures or assessments for membership in professional special education organizations consistent with the AU's policy. The administrative unit will charge its approved restricted rate of indirect costs.

<input checked="" type="checkbox"/>	Activity 1 - Expenditures for dues and fees associated with professional special education organizations (0810)
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Activity 2 - Indirect costs on all expenditures except capitalized equipment (0869)

**Evaluation Procedures for Objective 7:**

*Dues and fees will be paid to align with District Special Education programming from needs identified from Special Education program evaluations and identified in individual student IEP's. Indirect cost will be charged at the CDE approved indirect cost rate.*

**Approval/Comments (For CDE Use Only):**

**OBJECTIVE 8: ADDITIONAL NARRATIVE REQUEST (not listed in objectives 1-7 above)**

*Insert proposed objective here*

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Activity 1 - Insert proposed activity here...

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Activity 2 - Insert proposed activity here...

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Activity 3 - Insert proposed activity here...

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Activity 4 - Insert proposed activity here...

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Activity 5 - Insert proposed activity here...

**Evaluation Procedures for Objective 8:**

**Approval/Comments (For CDE Use Only):**



COLORADO DEPARTMENT of EDUCATION

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## IDEA Part B

### Project Narrative ~ Project F: Private Schools

Consistent with 34 CFR §§ 300.130 through 300.144, the District must calculate the proportionate share of IDEA Part B funds that will be used under Project F. The District must consult with representatives of the non-profit private schools and representatives of parents of students who are parentally placed in non-profit private schools to determine the services that will be provided.

If you have non-profit private schools within your boundaries, please provide specific and detailed information regarding how the proportionate share of IDEA Part B funds will be used to support students with disabilities who are parentally placed in non-profit private schools.

Submission Date:

May 13, 2013

AU / SOP Name  
and Number:

07010 BOULDER RE-1J ST VRAIN

#### NARRATIVE CYCLE 2013 - 2014 through 2015 - 2016

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#### FUND SOURCE

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IDEA: Part B Flow Through Funds

Does the AU have non-profit private schools within their boundaries?

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Yes\*

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No

\* If yes, you must provide specific and detailed information in the box provided below regarding how the proportionate share of IDEA Part B funds will be used to support students with disabilities who are parentally placed in the non-profit private school. When requesting to expend IDEA funds on Project F, a description must be entered within the web-based budget system for each object code.

*Provide services to students attending private school who have been identified as having a disability and qualify for services under IDEA and have a ISP. Private school staff will be familiar with the process of identification and provision of services to students identified as having a disability attending private schools.*

#### Evaluation Procedures:

*Private schools will have signed affirmation letters and refer to students for identification that support compliance with regulations. The district will track the support to students with disability in private schools separate from other projects. Time and effort reporting of district staff providing services will be documented and maintained.*

#### Approval/Comments (For CDE Use Only):

## MEMORANDUM

DATE: May 22, 2013  
TO: Board of Education  
FROM: Dr. Don Haddad, Superintendent of Schools  
SUBJECT: Request to Grant Exception to Conflict of Interest Policy

RECOMMENDATION

That the Board of Education allow an exception to the current Conflict of Interest Policy GBEA-1. This exception would enable Heather Rogers to continue to work with art students in the St. Vrain Valley School District.

BACKGROUND

Board Policy GBEA-1, Staff Conflict of Interest, states, "No school district employee or firm owned by a school district employee shall be allowed to sell to the district or to school districts served by the school district, goods or services of any kind without express prior written consent of the Board of Education."

Heather Rogers is employed by the District as a Head Custodian at Sunset Middle School. She is an award-winning artist, photographer and playwright. She has worked with Mead High School Art students and Tino Mora to display the Art student's work publicly at the Smart Show hosted by Jennifer Hall and her studio, The Artist Vision. She has helped Dr. Dawn Macy, Donna Goodwin, and Sally Goerner throughout the years after school with poetry slams, Art Club, extravaganzas, and yearbook.

Ms. Rogers has been requested by Donna Goodwin and the 8<sup>th</sup> grade Art students to be the Artist-in-Residence for the end of the year 8<sup>th</sup> Grade Advanced Art mural. She is currently working with the students after school from 2:30 to 3:30, for 6 days, at \$50.00 per hour, for the amount of \$300.00.

The administration recommends approval of this exception.



## MEMORANDUM

DATE: May 22, 2013  
TO: Board of Education  
FROM: Dr. Don Haddad, Superintendent of Schools  
SUBJECT: Request to Grant Exception to Conflict of Interest Policy

RECOMMENDATION

That the Board of Education allow an exception to the current Conflict of Interest Policy GBEA-1. This exception would enable John Heard to sell a used ATEC Rookie Pitching Machine and used pitching machine balls to Mead High School.

BACKGROUND

Board Policy GBEA-1, Staff Conflict of Interest, states, "No school district employee or firm owned by a school district employee shall be allowed to sell to the district or to school districts served by the school district, goods or services of any kind without express prior written consent of the Board of Education."

John Heard is employed by the District as an Assistant Golf Coach at Skyline High School, and is the parent of an athlete at Mead High School. He has a used ATEC Rookie Pitching Machine and used pitching machine balls that he is willing to sell to the Baseball Program at Mead High School.

The administration recommends approval of this exception.