

## NOTICE OF REGULAR MEETING AND AGENDA



**February 25, 2015**

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

Robert J. Smith, 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 Ahrens, Member  
John Creighton, Member  
Debbie Lammers, Secretary  
Paula Peairs, Treasurer  
Mike Schiers, Asst Secretary  
Joie Siegrist, Vice President  
Robert J. Smith, President*

#### **1. CALL TO ORDER:**

6:30 pm January Financials  
7:00 pm Regular Business Meeting

#### **2. ADDENDUMS/CHANGES TO THE AGENDA:**

#### **3. AUDIENCE PARTICIPATION:**

#### **4. VISITORS:**

1. Columbine Elementary Instructor-Winner of Jeopardy!

#### **5. REPORTS:**

1. Niwot High School Student Advisory Council Feeder Report  
2. Review of District Technology Plan  
3. January Financials

#### **6. CONSENT ITEMS:**

1. Approval: Second Reading, Adoption, Repeal of Board Policy  
JIE/JIG – Pregnant/Married Students; Revision of  
JLCB – Immunization of Students; and Repeal of  
JLCB-R– Immunization of Students

#### **7. ACTION ITEMS:**

1. Recommendation: Approval of Vendor Providing Purchased  
Goods over \$100,000  
2. Recommendation: Second Reading, Adoption, Board Regulation  
IKF-R – Graduation Requirements-Physical  
Education Waiver

#### **8. DISCUSSION ITEMS:**

1. Volunteer Screening Process  
2. Dwyer vs. State of Colorado Lawsuit  
3. Job & Career Fair  
4. Board Policy Overhaul Project Update

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## **9. ADJOURNMENT:**

**Board of Education Meetings: Held at 395 South Pratt Parkway, Board Room, unless otherwise noted:**

Wednesday, March 11	7:00 pm Regular Meeting
Wednesday, March 18	6:00 – 8:00 pm Study Session at Timberline PK-8
Wednesday, March 25	6:30 pm Financials 7:00 pm Regular Meeting

## MEMORANDUM

DATE: February 25, 2015  
TO: Board of Education  
FROM: Dr. Don Haddad, Superintendent of Schools  
SUBJECT: Niwot High School Feeder Report-High School Student Advisory Council

PURPOSE

To provide students the opportunity to practice leadership skills and report out on the successes of the Niwot feeder system to the Board of Education.

BACKGROUND

The Student Advisory Committee is comprised of 3-4 high school students from each of our high schools that were chosen by teachers and administrators. The Student Advisory Committee was started by Don Haddad eight years ago so that students could give input to the superintendents about what students were feeling about the District.

## MEMORANDUM

DATE: February 25, 2015  
TO: Board of Education  
FROM: Dr. Don Haddad, Superintendent of Schools  
SUBJECT: Review of Learning Technology Plan

### PURPOSE

To provide the Board of Education with an update on the Learning Technology Plan for St. Vrain Valley Schools.

### BACKGROUND

Joe McBreen, Chief Information Officer, and Michelle Bourgeois, Project Manager, will present an update on the District Learning Technology Plan and be available to answer questions.

## MEMORANDUM

DATE: February 25, 2015  
TO: Board of Education  
FROM: Dr. Don Haddad, Superintendent of Schools  
SUBJECT: District Financial Statements – January 2015

PURPOSE

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

BACKGROUND

At the worksession prior to this Board meeting, information related to the January 2015 Monthly Financial Statements will be provided to the Board in compliance with all aspects of Policy DBI.



## **January 2015 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, 2014 to January 31, 2015

**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 & investments" 45% increase due to decrease in A/R & prepaids as well as timing of PERA withholding. Decrease in "A/R" due to money received from charters for services. Decrease in "Ppds" due to Cap Rsv accounting for copier lease in CY. In crease in "P/R W/holdings" due to timing of PERA payment in CY.
	7				CY "prop tax" & "mill levy" \$698k decrease due to timing of collections. CY "chgs for svc" \$512k increase due to timing of CPP tuition receipts. CY "equalization" \$9.1m increase due to increased FPC & PPR. CY "ELPA" \$1.1m increase due to increased funding. CY "BEST grant" \$704k decrease due to timing of projects/reimb. CY "other state sources" \$426k increase due to increased READ Act. CY "alloc to charters" \$1.4m increase due to increased FPC & PPR.
	8-9				Based on passage of time, 58% through the fiscal year.
Colo. Preschool	10-11	n/a	n/a		CY "purch svc" increase over PY due to timing of tuition payments.
Risk Management	13-15	n/a			Flood relief reimbursements & spending ("purch svc") in Fund 18 (ERH).
Bond Redemption	18-19	n/a	n/a		"Property tax" receipts begin in March. Remaining "interest" to be paid on June 15. Refi'd bonds in Oct 2014
Building	20-21	n/a	n/a		Although "sal/bene" above 58%, overall expenditures w/in budget.
Capital Reserve	23-25	n/a			PY "miscellaneous" revenue due to sale of Spangler Elementary.
Comm Education	27-29	n/a			CY increase in "community grant & awards" (expenditures)
Fair Contributions	30-31	n/a	n/a		
Grants	33-35	n/a			CY Race to the Top activity continues to increase.
Nutrition Services	36-39				Effective July 1, 2014, N/S deemed special revenue fund. Decrease in fund balance anticipated due to acct'g change.
Student Activity (23)	41-43	n/a			
Self Insurance	46-47	n/a	n/a		
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 January 31

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

	FY14		FY15	
	Actual to Date	% of Budget	Actual to Date	% of Budget
<b>General Fund</b>				
Revenues	\$ 82,975,729	42%	\$ 93,203,449	46%
Expenditures	123,038,282	61%	126,319,756	60%
Net change in fund balance	(40,062,553)		(33,116,307)	
Beg fund balance	61,244,696		62,390,069	
End fund balance	21,182,143		29,273,762	
Liabilities	105,419,692		109,629,391	
Total liabilities and fund balance	\$ 126,601,835		\$ 138,903,153	
Assets	\$ 126,601,835		\$ 138,903,153	
<b>Colorado Preschool Program Fund</b>				
End fund balance	\$ 1,071,317		\$ 534,420	
<b>Risk Management Fund</b>				
Change in fund balance	\$ 453,639		\$ (327,062)	
Beg fund balance	2,878,616		3,312,831	
End fund balance	\$ 3,332,255		\$ 2,985,769	
<b>Building Fund</b>				
Expenditures	\$ 8,841,703	9%	\$ 8,829,337	16%
End fund balance	\$ 27,655,592		\$ 16,093,925	
<b>Capital Reserve Fund</b>				
Change in fund balance	\$ 1,961,910		\$ (49,269)	
Beg fund balance	5,757,266		8,588,049	
End fund balance	\$ 7,719,176		\$ 8,538,780	
<b>Community Education Fund</b>				
Net change in fund balance	\$ 140,690		\$ (569,519)	
Beg fund balance	2,463,829		3,153,357	
End fund balance	\$ 2,604,519		\$ 2,583,838	
<b>Fair Contributions Fund</b>				
End fund balance	\$ 4,671,162		\$ 5,718,476	
<b>Grants Fund</b>				
Grants receivable	\$ 857,128		\$ 1,169,354	
<b>Student Activity (Special Rev)</b>				
End fund balance	\$ 3,782,057		\$ 4,252,397	
<b>Nutrition Services</b>				
Revenues	\$ 4,965,982	65%	\$ 5,216,590	63%
Expenses	4,619,985	61%	4,807,819	56%
Non-cash items	169,711	60%	(732,887)	-239%
Change in net assets	515,708		(324,116)	
Beg net assets	3,202,846		3,273,080	
End net assets	\$ 3,718,554		\$ 2,948,964	



## 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. Previously, the District’s only enterprise fund was the *Nutrition Services Fund*, which is now deemed a special revenue 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 January 31,

	<u>2014</u>	<u>2015</u>	
<b>Assets</b>			
Cash and investments	\$ 30,575,541	\$ 44,348,868	
Accounts receivable	527,943	85,692	
Taxes receivable	94,401,921	93,965,747	A
Prepaid expenses	600,204	-	
Inventories	496,226	502,846	
	<u>                    </u>	<u>                    </u>	
Total assets	<u>\$ 126,601,835</u>	<u>\$ 138,903,153</u>	
<b>Liabilities</b>			
Accounts payable	\$ -	\$ 11,863	
Retainage payable	2,460	2,048	
Accrued salaries and benefits	5,021,558	5,374,822	B
Payroll withholdings	5,578,458	10,032,455	
Deferred revenues	94,817,216	94,208,203	A, C
	<u>                    </u>	<u>                    </u>	
Total liabilities	<u>105,419,692</u>	<u>109,629,391</u>	
<b>Fund balances</b>			
Nonspendable: inventories	1,096,430	502,846	
Restricted: TABOR	6,855,120	7,801,664	
Committed: contingency	4,570,080	5,201,109	
Committed: BOE allocations	7,266,000	8,198,497	
Assigned: Mill Levy Override	1,394,513	7,569,646	
Assigned: current year obligations	-	-	
Unassigned	-	-	
	<u>                    </u>	<u>                    </u>	
Total fund balance	<u>21,182,143</u>	<u>29,273,762</u>	
	<u>                    </u>	<u>                    </u>	
Total liabilities and fund balance	<u>\$ 126,601,835</u>	<u>\$ 138,903,153</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 January 31

	FY14 July - January Actual	FY15 July - January Actual	Dollar Variance	Percent Variance
<b>1 Revenues</b>				
2 Local				
3 Property taxes	\$ 1,257,121	\$ 820,715	\$ (436,406)	-34.71%
4 Specific ownership taxes	4,059,307	4,248,950	189,643	4.67%
5 Mil levy override	708,746	446,941	(261,805)	-36.94%
6 Investment income	134,404	139,705	5,301	3.94%
7 Charges for service	2,099,672	2,612,159	512,487	24.41%
8 Miscellaneous	1,869,559	1,902,338	32,779	1.75%
9 Total local revenues	<u>10,128,809</u>	<u>10,170,808</u>	<u>41,999</u>	0.41%
10 State				
11 Equalization, net	63,649,950	72,722,155	9,072,205	14.25%
12 Special Education	4,713,317	5,109,303	395,986	8.40%
13 Vocational Education	338,992	236,685	(102,307)	-30.18%
14 Transportation	1,562,546	1,558,502	(4,044)	-0.26%
15 Gifted and Talented	160,532	167,103	6,571	4.09%
16 English Language Proficiency Act	331,013	1,427,100	1,096,087	331.13%
17 BEST grant	848,846	145,139	(703,707)	-82.90%
18 Other state sources	535,326	960,946	425,620	79.51%
19 Total state revenues	<u>72,140,522</u>	<u>82,326,933</u>	<u>10,186,411</u>	14.12%
20 Federal				
21 BOCES	-	72	72	N/A
22 Build America Bond Rebates	706,398	705,636	(762)	-0.11%
23 Total federal revenues	<u>706,398</u>	<u>705,708</u>	<u>(690)</u>	-0.10%
24 Total revenues	<u>82,975,729</u>	<u>93,203,449</u>	<u>10,227,720</u>	12.33%
25				
<b>26 Expenditures</b>				
27 Salaries	76,690,187	75,841,065	(849,122)	-1.11%
28 Benefits	20,524,087	22,592,744	2,068,657	10.08%
29 Purchased services	5,060,411	5,423,653	363,242	7.18%
30 Supplies and materials	8,733,372	9,136,919	403,547	4.62%
31 Other	341,250	488,225	146,975	43.07%
32 Allocation to charter schools	11,258,581	12,694,368	1,435,787	12.75%
33 Capital outlay	<u>430,394</u>	<u>142,782</u>	<u>(287,612)</u>	-66.83%
34 Total expenditures	<u>123,038,282</u>	<u>126,319,756</u>	<u>3,281,474</u>	2.67%
35 Excess (deficiency) of revenues				
36 over (under) expenditures	(40,062,553)	(33,116,307)	6,946,246	17.34%
37				
38 Fund balance, beginning	<u>61,244,696</u>	<u>62,390,069</u>	<u>1,145,373</u>	1.87%
39 Fund balance, ending	<u>\$ 21,182,143</u>	<u>\$ 29,273,762</u>	<u>\$ 8,091,619</u>	38.20%

## 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, 2013 to January 31, 2014

	FY14 Amended Budget	FY14 July - January Actual	Balance Remaining	% of Actual to Budget
<b>1 Revenues</b>				
2 Local				
3 Property taxes	\$ 60,430,557	\$ 1,257,121	\$ (59,173,436)	2.08%
4 Specific ownership taxes	5,851,998	4,059,307	(1,792,691)	69.37%
5 Mil levy override	32,856,622	708,746	(32,147,876)	2.16%
6 Investment income	291,552	134,404	(157,148)	46.10%
7 Charges for service	6,459,779	2,099,672	(4,360,107)	32.50%
8 Miscellaneous	2,074,066	1,869,559	(204,507)	90.14%
9 Total local revenues	<u>107,964,574</u>	<u>10,128,809</u>	<u>(97,835,765)</u>	9.38%
10 State				
11 Equalization, net	104,769,179	63,649,950	(41,119,229)	60.75%
12 Special Education	5,237,019	4,713,317	(523,702)	90.00%
13 Vocational Education	838,889	338,992	(499,897)	40.41%
14 Transportation	1,562,186	1,562,546	360	100.02%
15 Gifted and Talented	267,554	160,532	(107,022)	60.00%
16 English Language Proficiency Act	328,857	331,013	2,156	100.66%
17 BEST grant	800,000	848,846	48,846	106.11%
18 Other state sources	535,326	535,326	-	100.00%
19 Total state revenues	<u>114,339,010</u>	<u>72,140,522</u>	<u>(42,198,488)</u>	63.09%
20 Federal				
21 BOCES	88,000	-	(88,000)	0.00%
22 Build America Bond Rebates	1,367,123	706,398	(660,725)	51.67%
23 Total federal revenues	<u>1,455,123</u>	<u>706,398</u>	<u>(748,725)</u>	48.55%
24 Total revenues	<u>223,758,707</u>	<u>82,975,729</u>	<u>(140,782,978)</u>	37.08%
25				
<b>26 Expenditures</b>				
27 Salaries	138,830,998	76,690,187	62,140,811	55.24%
28 Benefits	38,648,047	20,524,087	18,123,960	53.11%
29 Purchased services	12,186,753	5,060,411	7,126,342	41.52%
30 Supplies and materials	23,043,821	8,733,372	14,310,449	37.90%
31 Other	791,817	341,250	450,567	43.10%
32 Allocation to charter schools	23,207,191	11,258,581	11,948,610	48.51%
33 Capital outlay	286,447	430,394	(143,947)	150.25%
34 Total expenditures	<u>236,995,074</u>	<u>123,038,282</u>	<u>113,956,792</u>	51.92%
35 Excess (deficiency) of revenues				
36 over (under) expenditures	(13,236,367)	(40,062,553)	(26,826,186)	
37				
38 Fund balance, beginning	61,244,696	61,244,696	-	
39 Fund balance, ending	<u>\$ 48,008,329</u>	<u>\$ 21,182,143</u>	<u>\$ (26,826,186)</u>	
40 Expected year-end fund balance as percentage				
41 of annual expenditure budget	<u>20.26%</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, 2014 to January 31, 2015

	FY15 Amended Budget	FY15 July - January Actual	Balance Remaining	% of Actual to Budget
<b>1 Revenues</b>				
2 Local				
3 Property taxes	\$ 60,288,927	\$ 820,715	\$ (59,468,212)	1.36%
4 Specific ownership taxes	7,500,000	4,248,950	(3,251,050)	56.65%
5 Mil levy override	32,465,981	446,941	(32,019,040)	1.38%
6 Investment income	226,000	139,705	(86,295)	61.82%
7 Charges for service	5,690,000	2,612,159	(3,077,841)	45.91%
8 Miscellaneous	2,531,766	1,902,338	(629,428)	75.14%
9 Total local revenues	<u>108,702,674</u>	<u>10,170,808</u>	<u>(98,531,866)</u>	9.36%
10 State				
11 Equalization, net	124,434,436	72,722,155	(51,712,281)	58.44%
12 Special Education	5,677,003	5,109,303	(567,700)	90.00%
13 Vocational Education	593,710	236,685	(357,025)	39.87%
14 Transportation	1,558,502	1,558,502	-	100.00%
15 Gifted and Talented	311,300	167,103	(144,197)	53.68%
16 English Language Proficiency Act	1,514,463	1,427,100	(87,363)	94.23%
17 BEST grant	815,186	145,139	(670,047)	17.80%
18 Other state sources	966,151	960,946	(5,205)	99.46%
19 Total state revenues	<u>135,870,751</u>	<u>82,326,933</u>	<u>(53,543,818)</u>	60.59%
20 Federal				
21 BOCES	37,100	72	(37,028)	0.19%
22 Build America Bond Rebates	1,411,273	705,636	(705,637)	50.00%
23 Total federal revenues	<u>1,448,373</u>	<u>705,708</u>	<u>(742,665)</u>	48.72%
Total revenues	<u>246,021,798</u>	<u>93,203,449</u>	<u>(152,818,349)</u>	37.88%
25				
<b>26 Expenditures</b>				
27 Salaries	142,135,722	75,841,065	66,294,657	53.36%
28 Benefits	42,919,077	22,592,744	20,326,333	52.64%
29 Purchased services	12,024,188	5,423,653	6,600,535	45.11%
30 Supplies and materials	22,281,698	9,136,919	13,144,779	41.01%
31 Other	980,311	488,225	492,086	49.80%
32 Allocation to charter schools	24,735,984	12,694,368	12,041,616	51.32%
33 Capital outlay	233,344	142,782	90,562	61.19%
34 Total expenditures	<u>245,310,324</u>	<u>126,319,756</u>	<u>118,990,568</u>	51.49%
35 Excess (deficiency) of revenues				
36 over (under) expenditures	711,474	(33,116,307)	(33,827,781)	
37				
38 Fund balance, beginning	62,390,069	62,390,069	-	
39 Fund balance, ending	<u>\$ 63,101,543</u>	<u>\$ 29,273,762</u>	<u>\$ (33,827,781)</u>	
40 Expected year-end fund balance as percentage				
41 of annual expenditure budget	<u>25.72%</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, 2013 to January 31, 2014

	FY14 Amended Budget	FY14 July - January Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Equalization	\$ 1,111,000	\$ 814,565	\$ (296,435)	73.32%
Investment income	500	143	(357)	28.60%
Total revenues	<u>1,111,500</u>	<u>814,708</u>	<u>(296,792)</u>	73.30%
<b>Expenditures</b>				
Salaries	82,841	69,511	13,330	83.91%
Benefits	30,975	19,764	11,211	63.81%
Purchased services	944,550	52,026	892,524	5.51%
Supplies and materials	5,000	821	4,179	16.42%
Other	23,270	65	23,205	0.28%
Capital outlay	<u>223,034</u>	<u>-</u>	<u>223,034</u>	0.00%
Total expenditures	<u>1,309,670</u>	<u>142,187</u>	<u>1,167,483</u>	10.86%
Excess (deficiency) of revenues over (under) expenditures	(198,170)	672,521	870,691	
Fund balance, beginning	<u>398,796</u>	<u>398,796</u>	<u>-</u>	
Fund balance, ending	<u>\$ 200,626</u>	<u>\$ 1,071,317</u>	<u>\$ 870,691</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>15.32%</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, 2014 to January 31, 2015

	FY15 Amended Budget	FY15 July - January Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Equalization	\$ 1,417,317	\$ 720,003	\$ (697,314)	50.80%
Investment income	250	144	(106)	57.60%
Total revenues	<u>1,417,567</u>	<u>720,147</u>	<u>(697,420)</u>	50.80%
<b>Expenditures</b>				
Salaries	170,319	83,839	86,480	49.22%
Benefits	50,247	25,609	24,638	50.97%
Purchased services	1,130,625	501,341	629,284	44.34%
Supplies and materials	42,000	5,456	36,544	12.99%
Other	24,376	23,595	781	96.80%
Capital outlay	250,000	-	250,000	0.00%
Total expenditures	<u>1,667,567</u>	<u>639,840</u>	<u>1,027,727</u>	38.37%
Excess (deficiency) of revenues over (under) expenditures	(250,000)	80,307	330,307	
Fund balance, beginning	<u>454,113</u>	<u>454,113</u>	<u>-</u>	
Fund balance, ending	<u>\$ 204,113</u>	<u>\$ 534,420</u>	<u>\$ 330,307</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>12.24%</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, Expenditures, and Changes in Fund Balance

For the period July 1 to January 31

	FY14 July - January Actual	FY15 July - January Actual	Dollar Variance	Percent Variance
<b>Revenues</b>				
Investment income	\$ 1,154	\$ 1,092	\$ (62)	-5.37%
Equalization	1,395,917	1,649,341	253,424	18.15%
Flood relief	250,000	219,680	(30,320)	-12.13%
Miscellaneous	379,131	11,157	(367,974)	-97.06%
Total revenues	<u>2,026,202</u>	<u>1,881,270</u>	<u>(144,932)</u>	-7.15%
<b>Expenditures</b>				
Salaries	181,662	124,857	(56,805)	-31.27%
Benefits	38,830	32,034	(6,796)	-17.50%
Purchased services				
Professional services	22,766	1,182,577	1,159,811	5094.49%
Self insurance pools	848,291	647,701	(200,590)	-23.65%
Claims paid	461,324	206,943	(254,381)	-55.14%
Supplies	16,885	12,651	(4,234)	-25.08%
Other	2,805	1,569	(1,236)	-44.06%
Total expenses	<u>1,572,563</u>	<u>2,208,332</u>	<u>635,769</u>	40.43%
Excess (deficiency) of revenues over (under) expenditures	453,639	(327,062)	(780,701)	-172.10%
Fund balance, beginning	<u>2,878,616</u>	<u>3,312,831</u>	<u>434,215</u>	15.08%
Fund balance, ending	<u>\$ 3,332,255</u>	<u>\$ 2,985,769</u>	<u>\$ (346,486)</u>	-10.40%

St. Vrain Valley School District RE-1J

**Risk Management Fund (18)**

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

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2013 to January 31, 2014

	FY14 Amended Budget	FY14 July - January Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Investment income	\$ 20,000	\$ 1,154	\$ (18,846)	5.77%
Equalization	3,243,000	1,395,917	(1,847,083)	43.04%
Flood relief	-	250,000	250,000	N/A
Miscellaneous	806,000	379,131	(426,869)	47.04%
Total revenues	<u>4,069,000</u>	<u>2,026,202</u>	<u>(2,042,798)</u>	49.80%
<b>Expenditures</b>				
Salaries	264,600	181,662	82,938	68.66%
Benefits	68,975	38,830	30,145	56.30%
Purchased services	2,753,770	871,057	1,882,713	31.63%
Claims paid	1,227,000	461,324	765,676	37.60%
Supplies	57,200	16,885	40,315	29.52%
Other	43,700	2,805	40,895	6.42%
Total expenses	<u>4,415,245</u>	<u>1,572,563</u>	<u>2,842,682</u>	35.62%
Excess (deficiency) of revenues over (under) expenditures	(346,245)	453,639	799,884	
Fund balance, beginning	<u>2,878,616</u>	<u>2,878,616</u>	<u>-</u>	
Fund balance, ending	<u>\$ 2,532,371</u>	<u>\$ 3,332,255</u>	<u>\$ 799,884</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>57.36%</u>			

St. Vrain Valley School District RE-1J

**Risk Management Fund (18)**

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

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2014 to January 31, 2015

	FY15 Amended Budget	FY15 July - January Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Investment income	\$ 5,000	\$ 1,092	\$ (3,908)	21.84%
Equalization	2,834,942	1,649,341	(1,185,601)	58.18%
Flood relief	-	219,680	219,680	N/A
Miscellaneous	231,533	11,157	(220,376)	4.82%
Total revenues	<u>3,071,475</u>	<u>1,881,270</u>	<u>(1,190,205)</u>	61.25%
<b>Expenditures</b>				
Salaries	277,052	124,857	152,195	45.07%
Benefits	71,000	32,034	38,966	45.12%
Purchased services	2,517,831	1,830,278	687,553	72.69%
Claims paid	1,300,000	206,943	1,093,057	15.92%
Supplies	53,700	12,651	41,049	23.56%
Other	44,220	1,569	42,651	3.55%
Total expenses	<u>4,263,803</u>	<u>2,208,332</u>	<u>2,055,471</u>	51.79%
Excess (deficiency) of revenues over (under) expenditures	(1,192,328)	(327,062)	865,266	
Fund balance, beginning	<u>3,312,831</u>	<u>3,312,831</u>	<u>-</u>	
Fund balance, ending	<u>\$ 2,120,503</u>	<u>\$ 2,985,769</u>	<u>\$ 865,266</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>49.73%</u>			

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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, 2013 to January 31, 2014

	FY14 Amended Budget	FY14 July - January Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Property taxes	\$ 35,782,046	\$ 736,035	\$ (35,046,011)	2.06%
Investment income	4,700	893	(3,807)	19.00%
Miscellaneous	-	43		
Total revenues	<u>35,786,746</u>	<u>736,971</u>	<u>(35,049,818)</u>	2.06%
<b>Expenditures</b>				
Debt principal	13,360,000	13,360,000	-	100.00%
Debt interest - Dec 15 & June 15	20,508,017	10,421,215	10,086,802	50.82%
Fiscal charges	7,050	1,500	5,550	21.28%
Total expenditures	<u>33,875,067</u>	<u>23,782,715</u>	<u>10,092,352</u>	70.21%
Excess (deficiency) of revenues over (under) expenditures	1,911,679	(23,045,744)	(24,957,466)	
<b>Other Financing Sources (Uses)</b>				
Refunding bond proceeds	-	-	-	N/A
Premium on bonds issued	-	-	-	N/A
Payment to refunded bond escrow agent	-	-	-	N/A
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Net change in fund balance	1,911,679	(23,045,744)	(24,957,466)	
Fund balance, beginning	<u>30,558,380</u>	<u>30,558,380</u>	<u>-</u>	
Fund balance, ending	<u>\$ 32,470,059</u>	<u>\$ 7,512,636</u>	<u>\$ (24,957,466)</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>95.85%</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, 2014 to January 31, 2015

	FY15 Amended Budget	FY15 July - January Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Property taxes	\$ 35,356,624	\$ 484,663	\$ (34,871,961)	1.37%
Investment income	2,000	1,005	(995)	50.25%
Miscellaneous	-	3,216	3,216	N/A
Total revenues	<u>35,358,624</u>	<u>488,884</u>	<u>(34,869,740)</u>	1.38%
<b>Expenditures</b>				
Debt principal	14,205,000	14,205,000	-	100.00%
Debt interest - Dec 15 & June 15	18,711,630	9,092,873	9,618,757	48.59%
Fiscal charges	432,603	424,103	8,500	98.04%
Total expenditures	<u>33,349,233</u>	<u>23,721,976</u>	<u>9,627,257</u>	71.13%
Excess (deficiency) of revenues over (under) expenditures	2,009,391	(23,233,092)	(25,242,483)	
<b>Other Financing Sources (Uses)</b>				
Refunding bond proceeds	50,355,000	50,355,000	-	100.00%
Premium on bonds issued	10,821,491	10,821,491	-	100.00%
Payment to refunded bond escrow agent	(61,682,860)	(61,682,860)	-	100.00%
Total other financing sources	<u>(506,369)</u>	<u>(506,369)</u>	<u>-</u>	100.00%
Net change in fund balance	1,503,022	(23,739,461)	(25,242,483)	
Fund balance, beginning	<u>32,700,504</u>	<u>32,700,504</u>	<u>-</u>	
Fund balance, ending	<u>\$ 34,203,526</u>	<u>\$ 8,961,043</u>	<u>\$ (25,242,483)</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>102.56%</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, 2013 to January 31, 2014

	FY14 Amended Budget	FY14 July - January Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Investment income	\$ 400,000	\$ 95,242	\$ (304,758)	23.81%
Miscellaneous	-	21,600	21,600	N/A
Total revenues	<u>400,000</u>	<u>116,842</u>	<u>(283,158)</u>	29.21%
<b>Expenditures</b>				
Salaries	664,000	345,204	318,796	51.99%
Benefits	180,000	87,192	92,808	48.44%
Purchased services	3,000,000	1,413,670	1,586,330	47.12%
Supplies	500,000	2,067	497,933	0.41%
Construction projects	32,336,453	6,991,820	25,344,633	21.62%
Other	<u>100,000</u>	<u>1,750</u>	<u>98,250</u>	1.75%
Total expenditures	<u>36,780,453</u>	<u>8,841,703</u>	<u>27,938,750</u>	24.04%
Excess (deficiency) of revenues over (under) expenditures	(36,380,453)	(8,724,861)	27,655,592	
Fund balance, beginning	<u>36,380,453</u>	<u>36,380,453</u>	<u>-</u>	
Fund balance, ending	<u>\$ -</u>	<u>\$ 27,655,592</u>	<u>\$ 27,655,592</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, 2014 to January 31, 2015

	FY15 Amended Budget	FY15 July - January Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Investment income	\$ 43,000	25,872	\$ (17,128)	60.17%
Miscellaneous	40,000	35,370	(4,630)	88.43%
Total revenues	<u>83,000</u>	<u>61,242</u>	<u>(21,758)</u>	73.79%
<b>Expenditures</b>				
Salaries	315,000	216,264	98,736	68.66%
Benefits	81,000	53,267	27,733	65.76%
Purchased services	7,300,000	1,820,751	5,479,249	24.94%
Supplies	100,000	3,034	96,966	3.03%
Construction projects	17,099,020	6,733,068	10,365,952	39.38%
Other	50,000	2,953	47,047	5.91%
Total expenditures	<u>24,945,020</u>	<u>8,829,337</u>	<u>16,115,683</u>	35.40%
Excess (deficiency) of revenues over (under) expenditures	(24,862,020)	(8,768,095)	16,093,925	
Fund balance, beginning	<u>24,862,020</u>	<u>24,862,020</u>	<u>-</u>	
Fund balance, ending	<u>\$ -</u>	<u>\$ 16,093,925</u>	<u>\$ 16,093,925</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 January 31

	FY14 July - January Actual	FY15 July - January Actual	Dollar Variance	Percent Variance
<b>Revenues</b>				
Equalization	\$ 2,842,583	\$ 2,797,699	\$ (44,884)	-1.58%
Investment income	4,875	4,901	26	0.53%
Miscellaneous	1,514,889	96,676	(1,418,213)	-93.62%
Total revenues	<u>4,362,347</u>	<u>2,899,276</u>	<u>(1,463,071)</u>	-33.54%
<b>Expenditures</b>				
Capital outlay	<u>2,400,437</u>	<u>2,948,545</u>	<u>548,108</u>	22.83%
Total expenditures	<u>2,400,437</u>	<u>2,948,545</u>	<u>548,108</u>	22.83%
Excess (deficiency) of revenues over (under) expenditures	1,961,910	(49,269)	(2,011,179)	-102.51%
Fund balance, beginning	<u>5,757,266</u>	<u>8,588,049</u>	<u>2,830,783</u>	49.17%
Fund balance, ending	<u>\$ 7,719,176</u>	<u>\$ 8,538,780</u>	<u>\$ 819,604</u>	10.62%

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, 2013 to January 31, 2014

	FY14 Amended Budget	FY14 July - January Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Equalization	\$ 8,875,560	\$ 2,842,583	\$ (6,032,977)	32.03%
Investment income	10,000	4,875	(5,125)	48.75%
Miscellaneous	<u>1,500,000</u>	<u>1,514,889</u>	<u>14,889</u>	100.99%
Total revenues	<u>10,385,560</u>	<u>4,362,347</u>	<u>(6,023,213)</u>	42.00%
<b>Expenditures</b>				
Capital outlay	<u>8,700,000</u>	<u>2,400,437</u>	<u>6,299,563</u>	27.59%
Total expenditures	<u>8,700,000</u>	<u>2,400,437</u>	<u>6,299,563</u>	27.59%
Excess (deficiency) of revenues over (under) expenditures	1,685,560	1,961,910	276,350	
Fund balance, beginning	<u>5,757,266</u>	<u>5,757,266</u>	<u>-</u>	
Fund balance, ending	<u>\$ 7,442,826</u>	<u>\$ 7,719,176</u>	<u>\$ 276,350</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>85.55%</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, 2014 to January 31, 2015

	FY15 Amended Budget	FY15 July - January Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Equalization	\$ 4,921,561	\$ 2,797,699	\$ (2,123,862)	56.85%
Investment income	10,000	4,901	(5,099)	49.01%
Miscellaneous	175,000	96,676	(78,324)	55.24%
Total revenues	<u>5,106,561</u>	<u>2,899,276</u>	<u>(2,207,285)</u>	56.78%
<b>Expenditures</b>				
Capital outlay	<u>9,100,000</u>	<u>2,948,545</u>	<u>6,151,455</u>	32.40%
Total expenditures	<u>9,100,000</u>	<u>2,948,545</u>	<u>6,151,455</u>	32.40%
Excess (deficiency) of revenues over (under) expenditures	(3,993,439)	(49,269)	3,944,170	
Fund balance, beginning	<u>8,588,049</u>	<u>8,588,049</u>	<u>-</u>	
Fund balance, ending	<u>\$ 4,594,610</u>	<u>\$ 8,538,780</u>	<u>\$ 3,944,170</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>50.49%</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); Investing in Innovation (i3); and Race to the Top.

### **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 Nutrition Services Fund accounts for the food service operations of the District. Nutrition Services provides quality, nutritious and well balanced meals to students throughout District schools.

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 January 31

	FY14 July - January Actual	FY15 July - January Actual	Dollar Variance	Percent Variance
<b>Revenues</b>				
Investment income	\$ 1,739	\$ 1,742	\$ 3	0.17%
Charges for services				
A Drivers Education Program	207,829	237,090	29,261	14.08%
B Summer School Program	7,291	12,734	5,443	74.65%
Community School Programs				
C Day Care	1,638,770	1,599,684	(39,086)	-2.39%
D Enrichment	303,223	289,673	(13,550)	-4.47%
E Kinder Enrichment	164,828	167,690	2,862	1.74%
F Comm'y Educ Central Office	72,131	71,869	(262)	-0.36%
Facility Use				
G Building Share	51,979	10,536	(41,443)	-79.73%
H Comm'y School Share	147,337	159,705	12,368	8.39%
I Community grant & awards	97,009	85,630	(11,379)	-11.73%
J Other Programs	39,531	80,933	41,402	104.73%
Total revenues	<u>2,731,667</u>	<u>2,717,286</u>	<u>(14,381)</u>	-0.53%
<b>Expenditures</b>				
Instruction				
A Drivers Education Program	174,738	175,285	547	0.31%
B Summer School Program	29,733	54,154	24,421	82.13%
Community School Programs				
C Day Care	1,411,266	1,596,332	185,066	13.11%
D Enrichment	276,586	263,682	(12,904)	-4.67%
E Kinder Enrichment	170,939	323,433	152,494	89.21%
F Comm'y Educ Central Office	178,734	256,031	77,297	43.25%
Facility Use				
G Building Share	53,015	18,258	(34,757)	-65.56%
H Comm'y School Share	217,159	225,888	8,729	4.02%
I Community grant & awards	50,164	323,106	272,942	544.10%
J Other Programs	13,773	50,636	36,863	267.65%
Total expenditures	<u>2,576,107</u>	<u>3,286,805</u>	<u>710,698</u>	27.59%
Excess (deficiency) of revenues over (under) expenditures	155,560	(569,519)	(725,079)	-466.11%
<b>Other Financing Sources (Uses)</b>				
Transfer-Student Activities (Fund 74)	17,626	-	(17,626)	-100.00%
Transfer-Spec Activities (Fund 23)	(32,496)	-	32,496	-100.00%
Total other sources (uses)	<u>(14,870)</u>	<u>-</u>	<u>14,870</u>	-100.00%
Net change in fund balance	140,690	(569,519)	(710,209)	-504.80%
Fund balance, beginning	<u>2,463,829</u>	<u>3,153,357</u>	<u>689,528</u>	27.99%
Fund balance, ending	<u>\$ 2,604,519</u>	<u>\$ 2,583,838</u>	<u>\$ (20,681)</u>	-0.79%



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, 2013 to January 31, 2014

	FY14 Amended Budget	FY14 July - January Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Investment income	\$ 5,000	\$ 1,739	\$ (3,261)	34.78%
Charges for services	4,750,000	2,729,928	(2,020,072)	57.47%
Total revenues	4,755,000	2,731,667	(2,023,333)	57.45%
<b>Expenditures</b>				
Instruction	5,012,000	2,397,373	2,614,627	47.83%
Support services	250,000	178,734	71,266	71.49%
Total expenditures	5,262,000	2,576,107	2,685,893	48.96%
Excess (deficiency) of revenues over (under) expenditures	(507,000)	155,560	662,560	
<b>Other Financing Sources (Uses)</b>				
Transfer-Student Activities (Fund 74)	-	17,626	17,626	N/A
Transfer-Spec Activities (Fund 23)	-	(32,496)	(32,496)	N/A
Total other sources (uses)	-	(14,870)	(14,870)	
Net change in fund balance	(507,000)	140,690	647,690	
Fund balance, beginning	2,463,829	2,463,829	-	
Fund balance, ending	\$ 1,956,829	\$ 2,604,519	\$ 647,690	
Expected year-end fund balance as percentage of annual expenditure budget	37.19%			

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, 2014 to January 31, 2015

	FY15 Amended Budget	FY15 July - January Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Investment income	\$ 5,000	\$ 1,742	\$ (3,258)	34.84%
Charges for services	5,500,000	2,715,544	(2,784,456)	49.37%
Total revenues	5,505,000	2,717,286	(2,787,714)	49.36%
<b>Expenditures</b>				
Instruction	5,950,000	3,030,774	2,919,226	50.94%
Support services	550,000	256,031	293,969	46.55%
Total expenditures	6,500,000	3,286,805	3,213,195	50.57%
Excess (deficiency) of revenues over (under) expenditures	(995,000)	(569,519)	425,481	
<b>Other Financing Sources (Uses)</b>				
Transfer-Student Activities (Fund 74)	-	-	-	N/A
Transfer-Spec Activities (Fund 23)	-	-	-	N/A
Total other sources (uses)	-	-	-	
Net change in fund balance	(995,000)	(569,519)	425,481	
Fund balance, beginning	3,153,357	3,153,357	-	
Fund balance, ending	\$ 2,158,357	\$ 2,583,838	\$ 425,481	
Expected year-end fund balance as percentage of annual expenditure budget	33.21%			

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, 2013 to January 31, 2014

	FY14 Amended Budget	FY14 July - January Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Investment income	\$ 60,200	\$ 32,069	\$ (28,131)	53.27%
Cash in lieu	800,000	392,738	(407,262)	49.09%
Total revenues	<u>860,200</u>	<u>424,807</u>	<u>(435,393)</u>	49.38%
<b>Expenditures</b>				
Purchased services	100,000	100,834	(834)	100.83%
Capital outlay	<u>5,182,889</u>	<u>75,500</u>	<u>5,107,389</u>	1.46%
Total expenditures	<u>5,282,889</u>	<u>176,334</u>	<u>5,106,555</u>	3.34%
Excess (deficiency) of revenues over (under) expenditures	(4,422,689)	248,473	4,671,162	
Fund balance, beginning	<u>4,422,689</u>	<u>4,422,689</u>	<u>-</u>	
Fund balance, ending	<u>\$ -</u>	<u>\$ 4,671,162</u>	<u>\$ 4,671,162</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, 2014 to January 31, 2015

	FY15 Amended Budget	FY15 July - January Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Investment income	\$ 55,597	\$ 32,432	\$ (23,165)	58.33%
Cash in lieu	929,000	409,987	(519,013)	44.13%
Total revenues	<u>984,597</u>	<u>442,419</u>	<u>(542,178)</u>	44.93%
<b>Expenditures</b>				
Purchased services	150,000	855	149,145	0.57%
Capital outlay	<u>6,111,509</u>	<u>-</u>	<u>6,111,509</u>	0.00%
Total expenditures	<u>6,261,509</u>	<u>855</u>	<u>6,260,654</u>	0.01%
Excess (deficiency) of revenues over (under) expenditures	(5,276,912)	441,564	5,718,476	
Fund balance, beginning	<u>5,276,912</u>	<u>5,276,912</u>	<u>-</u>	
Fund balance, ending	<u>\$ -</u>	<u>\$ 5,718,476</u>	<u>\$ 5,718,476</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 January 31

	FY14 July - January Actual	FY15 July - January Actual	Dollar Variance	Percent Variance
<b>Revenues</b>				
Local grants	\$ -	\$ -	\$ -	N/A
State grants	522,586	57,095	(465,491)	-89.07%
Federal grants	3,167,756	3,325,030	157,274	4.96%
ARRA-Federal Education Stimulus Funds	2,245,969	2,680,814	434,845	19.36%
Total revenues	<u>5,936,311</u>	<u>6,062,939</u>	<u>126,628</u>	2.13%
<b>Expenditures</b>				
Salaries	4,501,028	5,118,310	617,282	13.71%
Benefits	1,215,729	1,388,591	172,862	14.22%
Purchased services	227,494	319,713	92,219	40.54%
Supplies and materials	844,676	381,701	(462,975)	-54.81%
Other	4,512	16,583	12,071	267.53%
Capital outlay	-	7,395	7,395	N/A
Total expenditures	<u>6,793,439</u>	<u>7,232,293</u>	<u>438,854</u>	6.46%
Excess (deficiency) of revenues over (under) expenditures	(857,128)	(1,169,354)	(312,226)	-36.43%
Fund balance, beginning	-	-	-	N/A
Fund (deficit), ending	<u>\$ (857,128)</u>	<u>\$ (1,169,354)</u>	<u>\$ (312,226)</u>	-36.43%

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, 2013 to January 31, 2014

	FY14 Amended Budget	FY14 July - January Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Local grants	\$ -	\$ -	\$ -	N/A
State grants	200,000	522,586	322,586	261.29%
Federal grants	10,467,000	3,167,756	(7,299,244)	30.26%
ARRA-Federal Education Stimulus Funds	4,200,000	2,245,969	(1,954,031)	53.48%
Total revenues	14,867,000	5,936,311	(8,930,689)	39.93%
<b>Expenditures</b>				
Salaries	9,285,000	4,501,028	4,783,972	48.48%
Benefits	2,397,000	1,215,729	1,181,271	50.72%
Purchased services	833,000	227,494	605,506	27.31%
Supplies and materials	1,432,000	844,676	587,324	58.99%
Other	245,000	4,512	240,488	1.84%
Capital outlay	675,000	-	675,000	0.00%
Total expenditures	14,867,000	6,793,439	8,073,561	45.69%
Excess (deficiency) of revenues over (under) expenditures	-	(857,128)	(857,128)	
Fund balance, beginning	-	-	-	
Fund balance (deficit), ending	\$ -	\$ (857,128)	\$ (857,128)	
Expected year-end fund (deficit) as percentage of annual expenditure budget	0.00%			

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, 2014 to January 31, 2015

	FY15 Amended Budget	FY15 July - January Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Local grants	\$ -	\$ -	\$ -	N/A
State grants	538,147	57,095	(481,052)	10.61%
Federal grants	10,429,926	3,325,030	(7,104,896)	31.88%
ARRA-Federal Education Stimulus Funds	5,220,594	2,680,814	(2,539,780)	51.35%
Total revenues	16,188,667	6,062,939	(10,125,728)	37.45%
<b>Expenditures</b>				
Salaries	9,491,231	5,118,310	4,372,921	53.93%
Benefits	2,559,688	1,388,591	1,171,097	54.25%
Purchased services	591,650	319,713	271,937	54.04%
Supplies and materials	2,399,906	381,701	2,018,205	15.90%
Other	262,696	16,583	246,113	6.31%
Capital outlay	883,496	7,395	876,101	0.84%
Total expenditures	16,188,667	7,232,293	8,956,374	44.68%
Excess (deficiency) of revenues over (under) expenditures	-	(1,169,354)	(1,169,354)	
Fund balance, beginning	-	-	-	
Fund balance (deficit), ending	\$ -	\$ (1,169,354)	\$ (1,169,354)	
Expected year-end fund balance as percentage of annual expenditure budget	0.00%			



St. Vrain Valley School District RE-1J  
**Nutrition Services Fund (21)**  
 Balance Sheet (Unaudited)  
 As of January 31,

	<u>2014</u>	<u>2015</u>
<b>Assets</b>		
Current assets		
Cash and investments	\$ 1,260,589	\$ 1,463,222
Accounts receivable	1,344	345
Grants receivable	556,081	557,070 A
Inventories	690,888	739,448
Total current assets	<u>2,508,902</u>	<u>2,760,085</u>
Capital assets		
Machinery and equipment	3,399,909	-
Accumulated depreciation	<u>(2,339,888)</u>	<u>-</u>
Total capital assets, net	<u>1,060,021</u>	<u>-</u>
Total assets	<u>3,568,923</u>	<u>2,760,085</u>
<b>Liabilities</b>		
Accrued salaries and benefits	<u>64,276</u>	<u>64,540</u>
Total liabilities	<u>64,276</u>	<u>64,540</u>
<b>Net position / Fund balance</b>		
Invested in capital assets	1,060,021	-
Unrestricted	<u>2,444,626</u>	<u>2,695,545</u>
Total net position / fund balance	<u>\$ 3,504,647</u>	<u>\$ 2,695,545</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 (21)**

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

Statement of Revenues, Expenditures, and Changes in Net Position / Fund Balance

For the period July 1 to January 31

	FY14 July - January Actual	FY15 July - January Actual	Dollar Variance	Percent Variance
<b>1 Revenues</b>				
2 Investment income	\$ 682	\$ 682	\$ -	0.00%
3 Charges for service	1,971,827	2,113,707	141,880	7.20%
4 Miscellaneous	63,616	5,931	(57,685)	-90.68%
5 State match	102,829	120,674	17,845	17.35% A
6 Nat'l School Lunch/Breakfast Pgm	2,827,028	2,975,596	148,568	5.26% A
7 Total revenues	<u>4,965,982</u>	<u>5,216,590</u>	<u>250,608</u>	5.05%
8				
<b>9 Expenses</b>				
10 Salaries	1,660,745	1,706,065	45,320	2.73%
11 Benefits	542,104	589,342	47,238	8.71%
12 Purchased services	88,727	93,033	4,306	4.85%
13 Supplies and materials	2,246,912	2,345,594	98,682	4.39%
14 Repairs and maintenance	31,497	73,775	42,278	134.23%
15 Other	50,000	10	(49,990)	-99.98%
16 Total expenses	<u>4,619,985</u>	<u>4,807,819</u>	<u>187,834</u>	4.07%
17				
18 Net income (loss), cash basis	345,997	408,771	62,774	18.14%
19				
<b>20 Noncash revenues (expenses)</b>				
21 Depreciation / Restatement	(100,086)	(1,046,338)	(946,252)	-945.44%
22 Commodities entitlement	269,797	313,451	43,654	16.18%
23 Commodities used	<u>(213,907)</u>	<u>(253,419)</u>	<u>225,252</u>	105.30%
24				
25 Change in net position / fund balance	301,801	(577,535)	(614,572)	-203.63%
26				
27 Net position / fund balance, beginning	<u>3,202,846</u>	<u>3,273,080</u>	<u>70,234</u>	2.19%
28				
29 Net position / fund balance, ending	<u>\$ 3,504,647</u>	<u>\$ 2,695,545</u>	<u>\$ (809,102)</u>	-23.09%

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 (21)**

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

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

For the period July 1, 2013 to January 31, 2014

	FY14 Amended Budget	FY14 July - January Actual	Balance Remaining	% of Actual to Budget
<b>1 Revenues</b>				
2 Investment income	\$ 1,500	\$ 682	\$ (818)	45.47%
3 Charges for service	3,900,000	1,971,827	(1,928,173)	50.56%
4 Miscellaneous	60,000	63,616	3,616	106.03%
5 State match	108,000	102,829	(5,171)	95.21%
6 Nat'l School Lunch/Breakfast Pgm	4,200,000	2,827,028	(1,372,972)	67.31%
7 Total revenues	<u>8,269,500</u>	<u>4,965,982</u>	<u>(3,303,518)</u>	60.05%
8				
<b>9 Expenses</b>				
10 Salaries	3,283,486	1,660,745	1,622,741	50.58%
11 Benefits	1,069,423	542,104	527,319	50.69%
12 Purchased services	175,000	88,727	86,273	50.70%
13 Supplies and materials	4,000,000	2,246,912	1,753,088	56.17%
14 Repairs and maintenance	50,000	31,497	18,503	62.99%
15 Other	100,000	50,000	50,000	50.00%
16 Total expenses	<u>8,677,909</u>	<u>4,619,985</u>	<u>4,057,924</u>	53.24%
17				
18 Net income (loss), cash basis	(408,409)	345,997	754,406	
19				
<b>20 Noncash revenues (expenses)</b>				
21 Depreciation	(181,000)	(100,086)	80,914	55.30%
22 Commodities entitlement	602,804	269,797	(333,007)	44.76%
23 Commodities used	-	(213,907)	(213,907)	N/A
24				
25 Change in net position	13,395	301,801	288,406	
26				
27 Net position, beginning	<u>3,202,846</u>	<u>3,202,846</u>	<u>-</u>	
28				
29 Net position, ending	<u>\$ 3,216,241</u>	<u>\$ 3,504,647</u>	<u>\$ 288,406</u>	
30				
31 Expected year-end net assets as percentage				
32 of annual expense budget	<u>37.06%</u>			

St. Vrain Valley School District RE-1J

**Nutrition Services Fund (21)**

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

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2014 to January 31, 2015

	FY15 Amended Budget	FY15 July - January Actual	Balance Remaining	% of Actual to Budget
<b>1 Revenues</b>				
2 Investment income	\$ 1,100	\$ 682	\$ (418)	62.00%
3 Charges for service	3,300,000	2,113,707	(1,186,293)	64.05%
4 Miscellaneous	60,000	5,931	(54,069)	9.89%
5 State match	118,000	120,674	2,674	102.27%
6 Nat'l School Lunch/Breakfast Pgm	5,100,000	2,975,596	(2,124,404)	58.35%
7 Total revenues	<u>8,579,100</u>	<u>5,216,590</u>	<u>(3,362,510)</u>	60.81%
8				
<b>9 Expenses</b>				
10 Salaries	3,258,818	1,706,065	1,552,753	52.35%
11 Benefits	1,025,068	589,342	435,726	57.49%
12 Purchased services	175,000	93,033	81,967	53.16%
13 Supplies and materials	4,513,202	2,345,594	2,167,608	51.97%
14 Repairs and maintenance	256,576	73,775	182,801	28.75%
15 Other	100,000	10	99,990	0.01%
16 Total expenses	<u>9,328,664</u>	<u>4,807,819</u>	<u>4,520,845</u>	51.54%
17				
18 Net income (loss), cash basis	(749,564)	408,771	1,158,335	
19				
<b>20 Noncash revenues (expenses)</b>				
21 Restatement	(1,046,337)	(1,046,338)	(1)	100.00%
22 Commodities entitlement	550,603	313,451	(237,152)	56.93%
23 Commodities used	-	(253,419)	11,345	N/A
24				
25 Change in fund balance	(1,245,298)	(577,535)	932,527	
26				
27 Fund balance, beginning	<u>3,273,080</u>	<u>3,273,080</u>	<u>-</u>	
28				
29 Fund balance, ending	<u>\$ 2,027,782</u>	<u>\$ 2,695,545</u>	<u>\$ 932,527</u>	
30				
31 Expected year-end net assets as percentage				
32 of annual expense budget	<u>21.74%</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, 2014 to January 31, 2015

	FY14 July - January Actual	FY15 July - January Actual	Dollar Variance	Percent Variance
<b>Revenues</b>				
Investment income	\$ 2,010	\$ 2,068	\$ 58	2.89%
Athletic activities	1,230,955	1,360,996	130,041	10.56%
Pupil activities	1,854,845	2,091,062	236,217	12.74%
PTO/Gift activities	297,162	590,346	293,184	98.66%
Total revenues	3,384,972	4,044,472	659,500	19.48%
<b>Expenditures</b>				
Athletic activities	1,062,418	1,131,253	68,835	6.48%
Pupil activities	1,556,111	1,660,621	104,510	6.72%
PTO/Gift activities	225,593	506,638	281,045	124.58%
Total expenditures	2,844,122	3,298,512	454,390	15.98%
Excess (deficiency) of revenues over (under) expenditures	540,850	745,960	205,110	
<b>Other Financing Sources (Uses)</b>				
Transfer - Community Educ (Fund 27)	14,871	-	(14,871)	-100.00%
Transfer - Student Activities (Fund 74)	(10,700)	-	10,700	100.00%
Total other financing sources (uses)	4,171	-	(4,171)	-100.00%
Net change in fund balance	545,021	745,960	200,939	
Fund balance, beginning	3,237,036	3,506,437	269,401	
Fund balance, ending	\$ 3,782,057	\$ 4,252,397	\$ 470,340	

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, 2013 to January 31, 2014

	FY14 Amended Budget	FY14 July - January Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Investment income	\$ 7,000	\$ 2,010	\$ (4,990)	28.71%
Athletic activities	2,200,000	1,230,955	(969,045)	55.95%
Pupil activities	3,200,000	1,854,845	(1,345,155)	57.96%
PTO/Gift activities	900,000	297,162	(602,838)	33.02%
Total revenues	<u>6,307,000</u>	<u>3,384,972</u>	<u>(2,922,028)</u>	53.67%
<b>Expenditures</b>				
Athletic activities	3,500,000	1,062,418	2,437,582	30.35%
Pupil activities	4,000,000	1,556,111	2,443,889	38.90%
PTO/Gift activities	2,044,036	225,593	1,818,443	11.04%
Total expenditures	<u>9,544,036</u>	<u>2,844,122</u>	<u>6,699,914</u>	29.80%
Excess (deficiency) of revenues over (under) expenditures	(3,237,036)	540,850	3,777,886	
<b>Other Financing Sources (Uses)</b>				
Transfer - Community Educ (Fund 27)	-	14,871	14,871	N/A
Transfer - Student Activities (Fund 74)	-	(10,700)	(10,700)	N/A
Total other financing sources (uses)	-	4,171	4,171	N/A
Net change in fund balance	(3,237,036)	545,021	3,782,057	
Fund balance, beginning	<u>3,237,036</u>	<u>3,237,036</u>	<u>-</u>	
Fund balance, ending	<u>\$ -</u>	<u>\$ 3,782,057</u>	<u>\$ 3,782,057</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, 2014 to January 31, 2015

	FY15 Amended Budget	FY15 July - January Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Investment income	\$ 4,000	\$ 2,068	\$ (1,932)	51.70%
Athletic activities	2,200,000	1,360,996	(839,004)	61.86%
Pupil activities	3,400,000	2,091,062	(1,308,938)	61.50%
PTO/Gift activities	800,000	590,346	(209,654)	73.79%
Total revenues	6,404,000	4,044,472	(2,359,528)	63.16%
<b>Expenditures</b>				
Athletic activities	3,330,162	1,131,253	2,198,909	33.97%
Pupil activities	5,521,079	1,660,621	3,860,458	30.08%
PTO/Gift activities	1,059,196	506,638	552,558	47.83%
Total expenditures	9,910,437	3,298,512	6,611,925	33.28%
Excess (deficiency) of revenues over (under) expenditures	(3,506,437)	745,960	4,252,397	
<b>Other Financing Sources (Uses)</b>				
Transfer - Community Educ (Fund 27)	-	-	-	N/A
Transfer - Student Activities (Fund 74)	-	-	-	N/A
Total other financing sources (uses)	-	-	-	N/A
Net change in fund balance	(3,506,437)	745,960	4,252,397	
Fund balance, beginning	3,506,437	3,506,437	-	
Fund balance, ending	\$ -	\$ 4,252,397	\$ 4,252,397	
Expected year-end fund balance as percentage of annual expenditure budget		0.00%		



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## **PROPRIETARY FUNDS**

### **Enterprise Fund**

Previously, 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. However, effective July 1, 2014, this fund was deemed a special revenue fund by the Colorado Department of Education Financial Policies & Procedures Committee to align the compliance, accounting, and reporting of the federal grant program. Refer to the special revenue section for the Nutrition Services Fund statements.

### **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

**Self Insurance Fund (65)**

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

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

For the period July 1, 2013 to January 31, 2014

	FY14 Amended Budget	FY14 July - January Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Investment income	\$ 5,000	\$ 3,111	\$ (1,889)	62.22%
Miscellaneous	-	127	127	N/A
Employee benefit premiums	13,200,000	7,649,641	(5,550,359)	57.95%
Total revenues	13,205,000	7,652,879	(5,552,121)	N/A
<b>Expenses</b>				
Salaries and benefits	197,077	108,011	89,066	54.81%
Purchased services	68,000	-	68,000	0.00%
Supplies and materials	6,000	162	5,838	2.70%
Equipment	12,000	-	12,000	0.00%
Other	-	12,500	(12,500)	N/A
Claims paid	14,000,000	7,939,052	6,060,948	56.71%
Total expenses	14,283,077	8,059,725	6,223,352	N/A
Change in net assets	(1,078,077)	(406,846)	671,231	
Net assets, beginning	3,876,964	3,876,964	-	
Net assets, ending	<u>\$ 2,798,887</u>	<u>\$ 3,470,118</u>	<u>\$ 671,231</u>	
Expected year-end net assets as percentage of annual deduction budget	<u>510.31%</u>			

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 Position

For the period July 1, 2014 to January 31, 2015

	FY15 Amended Budget	FY15 July - January Actual	Balance Remaining	% of Actual to Budget
<b>Revenues</b>				
Investment income	\$ 6,500	\$ 3,115	\$ (3,385)	47.92%
Miscellaneous	-	2,389	2,389	N/A
Employee benefit premiums	14,750,000	8,254,098	(6,495,902)	55.96%
Total revenues	14,756,500	8,259,602	(6,496,898)	N/A
<b>Expenses</b>				
Salaries and benefits	202,500	116,441	86,059	57.50%
Purchased services	25,000	-	25,000	0.00%
Supplies and materials	5,000	-	5,000	0.00%
Equipment	-	-	-	N/A
Other	12,500	-	12,500	0.00%
Claims paid	14,850,000	8,481,970	6,368,030	57.12%
Total expenses	15,095,000	8,598,411	6,496,589	N/A
Change in net assets	(338,500)	(338,809)	(309)	
Net assets, beginning	4,238,685	4,238,685	-	
Net assets, ending	<u>\$ 3,900,185</u>	<u>\$ 3,899,876</u>	<u>\$ (309)</u>	
Expected year-end net assets as percentage of annual deduction budget	<u>387.03%</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 January 31

	FY14 July - January Actual	FY15 July - January Actual	Dollar Variance	Percent Variance
<b>Additions</b>				
Elementary Schools	\$ 32,329	\$ 23,131	\$ (9,198)	-28.45%
Middle Schools	8,375	20,124	11,749	140.29%
High Schools	36,534	24,624	(11,910)	-32.60%
Other additions	-	-	-	N/A
Total additions	<u>77,238</u>	<u>67,879</u>	<u>(9,359)</u>	-12.12%
<b>Deductions</b>				
Elementary Schools	20,264	17,516	(2,748)	-13.56%
Middle Schools	5,222	22,674	17,452	334.20%
High Schools	22,654	31,310	8,656	38.21%
Other deductions	-	-	-	N/A
Total deductions	<u>48,140</u>	<u>71,500</u>	<u>23,360</u>	48.53%
Change in undistributed monies	29,098	(3,621)	(32,719)	-112.44%
<b>Transfers in (out)</b>				
Transfer - Special Activities (Fund 23)	<u>10,700</u>	<u>-</u>	<u>(10,700)</u>	-100.00%
Change in undistributed monies after transfers	39,798	(3,621)	(43,419)	-109.10%
Undistributed monies, beginning	<u>143,346</u>	<u>157,620</u>	<u>14,274</u>	9.96%
Undistributed monies, ending	<u>\$ 183,144</u>	<u>\$ 153,999</u>	<u>\$ (29,145)</u>	-15.91%

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, 2013 to January 31, 2014

	FY14 Amended Budget	FY14 July - January Actual	Balance Remaining	% of Actual to Budget
<b>Additions</b>				
Elementary Schools	\$ 100,000	\$ 32,329	\$ (67,671)	32.33%
Middle Schools	22,000	8,375	(13,625)	38.07%
High Schools	45,000	36,534	(8,466)	81.19%
Other additions	8,000	-	(8,000)	0.00%
Total additions	<u>175,000</u>	<u>77,238</u>	<u>(97,762)</u>	44.14%
<b>Deductions</b>				
Elementary Schools	143,356	20,264	123,092	14.14%
Middle Schools	50,734	5,222	45,512	10.29%
High Schools	106,570	22,654	83,916	21.26%
Other deductions	17,686	-	17,686	0.00%
Total deductions	<u>318,346</u>	<u>48,140</u>	<u>270,206</u>	15.12%
Change in undistributed monies	(143,346)	29,098	172,444	
<b>Transfers in (out)</b>				
Transfer - Special Activities (Fund 23)	<u>-</u>	<u>10,700</u>	<u>10,700</u>	N/A
Change in undistributed monies after transfers	(143,346)	39,798	183,144	
Undistributed monies, beginning	<u>143,346</u>	<u>143,346</u>	<u>-</u>	
Undistributed monies, ending	<u>\$ -</u>	<u>\$ 183,144</u>	<u>\$ 183,144</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, 2014 to January 31, 2015

	FY15 Amended Budget	FY15 July - January Actual	Balance Remaining	% of Actual to Budget
<b>Additions</b>				
Elementary Schools	\$ 50,000	\$ 23,131	\$ (26,869)	46.26%
Middle Schools	25,000	20,124	(4,876)	80.50%
High Schools	50,000	24,624	(25,376)	49.25%
Other additions	-	-	-	N/A
Total additions	<u>125,000</u>	<u>67,879</u>	<u>(57,121)</u>	54.30%
<b>Deductions</b>				
Elementary Schools	124,682	17,516	107,166	14.05%
Middle Schools	31,254	22,674	8,580	72.55%
High Schools	114,999	31,310	83,689	27.23%
Other deductions	<u>11,685</u>	<u>-</u>	<u>11,685</u>	0.00%
Total deductions	<u>282,620</u>	<u>71,500</u>	<u>211,120</u>	25.30%
Change in undistributed monies	(157,620)	(3,621)	153,999	
<b>Transfers in (out)</b>				
Transfer - Special Activities (Fund 23)	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Change in undistributed monies after transfers	(157,620)	(3,621)	153,999	
Undistributed monies, beginning	<u>157,620</u>	<u>157,620</u>	<u>-</u>	
Undistributed monies, ending	<u>\$ -</u>	<u>\$ 153,999</u>	<u>\$ 153,999</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 Fiduciary Net Position

For the period July 1, 2013 to January 31, 2014

	FY14 Amended Budget	FY14 July - January Actual	Balance Remaining	% of Actual to Budget
<b>Additions</b>				
Investment income	\$ 200	\$ 87	\$ (113)	43.50%
Contributions	50,000	32,306	(17,694)	64.61%
Total additions	50,200	32,393	(17,807)	64.53%
<b>Deductions</b>				
Scholarships	75,000	51,969	23,031	69.29%
Total deductions	75,000	51,969	23,031	69.29%
Change in net assets	(24,800)	(19,576)	5,224	
Net assets, beginning	223,387	223,387	-	
Net assets, ending	\$ 198,587	\$ 203,811	\$ 5,224	
Expected year-end net assets as percentage of annual deduction budget	264.78%			

St. Vrain Valley School District RE-1J

**Student Scholarship Fund (72)**

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

Statement of Additions, Deductions, and Changes in Fiduciary Net Position

For the period July 1, 2014 to January 31, 2015

	FY15 Amended Budget	FY15 July - January Actual	Balance Remaining	% of Actual to Budget
<b>Additions</b>				
Investment income	\$ 150	\$ 92	\$ (58)	61.33%
Contributions	50,000	31,035	(18,965)	62.07%
Total additions	50,150	31,127	(19,023)	62.07%
<b>Deductions</b>				
Scholarships	60,000	43,468	16,532	72.45%
Total deductions	60,000	43,468	16,532	72.45%
Change in net assets	(9,850)	(12,341)	(2,491)	
Net assets, beginning	219,184	219,184	-	
Net assets, ending	\$ 209,334	\$ 206,843	\$ (2,491)	
Expected year-end net assets as percentage of annual deduction budget	348.89%			

## **INVESTMENT REPORT**

St. Vrain Valley School District RE-1J  
Monthly Investment Report  
1/31/2015

Fund	Colotrust	Csafe	Wells Fargo	Annualized Percent	Current Month Interest	Total
General	\$ 40,985,536			0.12	\$ 4,014	\$ 40,985,536
Risk Management	1,335,840			0.12	131	1,335,840
Risk Management			3,154,243	NRA	27	3,154,243
<b>Risk Management Total</b>						<b>4,490,083</b>
Colorado Preschool	211,019			0.12	21	211,019
Nutrition Service	1,005,593			0.12	98	1,005,593
Student Activity Spec Revenue	3,047,872			0.12	299	3,047,872
Community School	2,481,219			0.12	243	2,481,219
Vance Brand Civic Auditorium	85,275			0.12	8	85,275
<b>Community School Total</b>						<b>2,566,493</b>
Fair Contributions	4,102,390			0.12	402	4,102,390
Bond			8,936,638	NRA	165	8,936,638
Building 2008	5,760,776			0.12	568	5,760,776
Building 2008		1,283,755		0.13	137	1,283,755
Building 2008 Series 2	6,166,638			0.12	604	6,166,638
<b>Building Total</b>						<b>13,211,168</b>
Capital Reserve	4,741,093			0.12	464	4,741,093
Health Insurance Trust	3,589,125			0.12	352	3,589,125
Minimum Liability	1,002,158			0.12	98	1,002,158
<b>Self Insurance Total</b>						<b>4,591,283</b>
Scholarship	136,000			0.12	13	136,000
<b>Total</b>	<b>\$ 74,650,533</b>	<b>\$ 1,283,755</b>	<b>\$ 12,090,881</b>			<b>\$ 88,025,168</b>



## MEMORANDUM

DATE: February 25, 2015

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Second Reading, Adoption, Repeal of Board Policy JIE/JIG – Pregnant/ Married Students; Revision of Board Policy JLCB – Immunization of Students; and Repeal of Board Regulation JLCB-R – Immunization of Students

RECOMMENDATION

That the Board of Education adopt the repeal of Board Policy JIE/JIG – Pregnant/ Married Students; the revision of Board Policy JLCB – Immunization of Students; and the repeal of Board Regulation JLCB-R – Immunization of Students.

BACKGROUND

As part of the ongoing collaborative Board Policy Review Committee process, the policy owner, District legal counsel and Committee members recommend updates to the above Board policies.

Policy JIE/JIG is an original policy from 1968 regarding the rights of pregnant and married students. Current non-discrimination policies cover these rights; therefore, a separate policy is no longer necessary.

Policies JLCB and JLCB-R pertain to immunization requirements. JLCB has been updated to reflect current law and practice. The regulation JLCB-R is outdated and repetitive of the policy statement; therefore, not necessary in the Board policy manual.

These policies were first reviewed at the February 11, 2015 Regular Board Meeting.

## **Pregnant/Married Students**

~~The pregnancy and/or marital status of students shall not affect their rights to receive a public education nor their privileges as students in the District nor their opportunities to take part in extracurricular activities or honors offered by the school. Therefore, the following shall apply:~~

- ~~• The District shall not apply any rule concerning a student's actual or potential parental, family or marital status which treats students differently on the basis of sex.~~
- ~~• The District shall not discriminate against any student or exclude any student from its education programs or activities including any class or extracurricular activity on the basis of a student's pregnancy or recovery therefrom or on the basis of a student's marriage unless the student voluntarily requests to participate in an alternative program which may be available.~~
- ~~• Girls who are pregnant may continue in school so long as it is physically advisable as determined by the girl's physician in consultation with the school administration. When it is deemed advisable to discontinue attending regular classes, the student shall meet with the counselor and special education and/or related services personnel to arrange for continuation of study and completion of credits.~~

~~Adopted February 28, 1968~~

~~Revised June 9, 1971~~

~~Revised to conform with practice February 8, 1984~~

~~Revised to conform with practice June 8, 1994~~

~~Revised October 12, 2005~~

### ~~LEGAL REFS.:~~

- ~~\_\_\_\_\_ 42 U.S.C. §2000e et seq. Title VII of the Civil Rights Act of 1964~~
- ~~\_\_\_\_\_ U.S.C. §1681 and 1682 et seq. Title IX of the Education-  
Amendments of 1972~~
- ~~\_\_\_\_\_ C.R.S. 24-34-401 et seq. Definitions~~
- ~~\_\_\_\_\_ 34 C.F.R. 21 (c)(2)~~

## Immunization of Students

The superintendent or designee(s) shall provide parents/guardians of students enrolled in the district a copy of the standardized immunization document developed by the Colorado Department of Public Health and Environment. The standardized immunization document includes a list of required and recommended immunizations at the age which each immunization should be given.

~~No student shall be permitted to attend or continue to attend any school in this District without meeting the legal requirements of immunization against disease unless the student has a valid exemption for health, religious, personal or other reasons as provided by law.~~

Students who do not submit an up-to-date certificate of immunization or a written authorization signed by one parent/guardian requesting local health officials to administer the immunizations or a valid exemption ~~will be suspended and/or expelled from school according to Board Regulation JLCB-R~~ may be excluded from the school and/or school environment.

All information distributed to parents/guardians by the ~~D~~district will inform them of their rights to seek an exemption ~~for~~ from immunization requirements.

Note: This policy ~~and accompanying regulation~~ must be included in the Annual Notification to Parents/Guardians and Behavioral Code of Conduct ~~student handbooks and posted in each school building.~~

Adopted February 4, 1984

Revised May 24, 1989

Revised April 22, 1998

Revised June 11, 2008

LEGAL REFS.: C.R.S. 22-32-140 (annual distribution of standardized immunization document required)

C.R.S. 22-33-106 grounds for suspension, expulsion and denial of admission

C.R.S. 25-4-901 et seq. definitions, disease control (school entry Immunizations)

6 CCR 1009-2 (school immunization requirements)

CROSS REFS.: JF, Admissions and Denial of Admissions

JHD, Exclusions and Exemptions from School Attendance

JF-R, Student Admission and Denial of Admission (Procedures for Students in Out-of-Home Placements)

JKD/JKE, Student Suspension/Expulsion of Students

JRA/JRC, Student Records/Release of Information on Students



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

## **Immunization of Students**

~~1. No student may attend school in the District unless the student has presented to the school an up-to-date certificate of immunization or a completed exemption form. The student may register but shall not be allowed to attend school until the immunization record is received. A student shall be exempted only upon submission of one of the following:~~

- ~~a. certification from a licensed health care provider that the physical condition of the child is such that immunization would endanger the child's life or health.~~
- ~~b. statement signed by one parent/guardian or the emancipated child that the student adheres to a religious belief whose teachings are opposed to immunizations.~~
- ~~c. statement signed by one parent/guardian or the emancipated child that the student holds a personal belief that is opposed to immunizations.~~

~~— In the event of an outbreak of disease against which immunization is required, no exemption will be recognized and those students will be excluded from school.~~

~~2. The District/school will provide upon request a listing of immunizations required by the Colorado Department of Health. The school nurse is responsible for ensuring that the listing of required immunizations is up-to-date.~~

~~3. If there is a failure to comply with the immunization requirements, the principal or designee will personally notify the parent/guardian or emancipated student. Such notification will be accomplished either by telephone or in person. If this is not possible, contact will be by certified mail, return receipt requested. E-mail is not an adequate source of notification. Emancipated students must be contacted directly rather than through their parent/guardian.~~

~~— The parent/guardian or emancipated student will be notified of the following:~~

- ~~a. that up-to-date immunizations are required under Colorado law.~~
- ~~b. that within fourteen (14) days of notification, the parent/guardian must submit authorization for administration of the immunization by health officials or a valid exemption or documentation to the school showing that the next required immunization has been given and a written plan for completion of all required immunizations.~~
- ~~c. that if the required documentation is not submitted within fourteen (14) days of notification or if the student begins but does not complete the written plan, the student will be expelled or suspended.~~

- 
- ~~4. A student who fails to comply shall be suspended by the principal for up to five (5) days and notice of the suspension sent to the Colorado Department of Health.~~
  - ~~5. If no certificate of immunization is received during the period of suspension, the Superintendent or designee shall institute proceedings for expulsion.~~
  - ~~6. Any expulsion under this policy will terminate automatically upon compliance.~~
  - ~~7. Record of any such expulsion will be contained in the student's health file, with an appropriate explanation not in the student's disciplinary cumulative file.~~
- 

~~Note: All information regarding immunization distributed to parents/guardians or emancipated students by the District shall inform them of their rights as listed above.~~

~~Note: A health care provider is defined as an M.D., D.O., Nurse Practitioner, P.A., Dentist or Psychiatrist.~~

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~~Approved October 25, 1989~~

~~Revised to conform with practice June 8, 1994~~

~~Revised April 22, 1998~~

~~Revised June 11, 2008~~

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

## MEMORANDUM

DATE: February 25, 2015  
TO: Board of Education  
FROM: Dr. Don Haddad, Superintendent of Schools  
SUBJECT: Approval of Vendor Providing Purchased Goods over \$100,000

RECOMMENDATION

That the Board of Education approve Nutrition Services to spend over \$100,000 with Bimbo Bakeries, DBA Earthgrains Baking Company for the FY15 fiscal year.

BACKGROUND

Earthgrains has been awarded the bid to provide fresh bread products for the 2014-2015 school year. Purchase orders for a total of \$99,100 have been issued for the year; however, due to an increase in the use of fresh bread products vs. frozen bread dough this year, purchases from this vendor are expected to exceed \$100,000 for the year.



## **BIDDING & CONTRACT REQUIREMENTS**

### **INVITATION TO BID: BAKERY PRODUCTS BID # 2014-2015 #65**

The St. Vrain Valley School District is requesting bids for **Bakery Products** for the following school districts:

St. Vrain Valley School District RE-1J  
Nutrition Services Department, Shelly Allen-Director  
2929 Clover Basin Dr.  
Longmont, Colorado 80503  
PHONE: 303 682-7255

Park SD R-3 Schools, Ann Childes -Director  
1600 Manford Ave  
Estes Park, CO 80517  
PHONE: 970-586-1113

Weld School District – RE\_3J, Mindi Wolf – Director  
303-857-7103  
Ft. Lupton, CO 80643  
PHONE: 303-857-7103

Greeley-Weld County, RE-6, Jeremy West-Director  
2508 4<sup>th</sup> Ave.  
Greeley, CO 80631  
PHONE: 970-348-6604

Thompson School District R2-J, Tammi Rempe-Director  
2890 N Monroe  
Loveland, CO 80538  
PHONE: 970-613-5147

Windsor school district, Laura Stoneman, Director  
180 N. 8<sup>th</sup> Street  
Windsor, Co 80550  
PHONE: 970-686-8018

Laramie School District, Shannon Thompson- Emsile, Director  
3320 Maxwell Ave  
Cheyenne, WY 82001  
PHONE: 307-771-2440

**Bids will be received until 10:00 A.M. (our clock) on March 26, 2014 at:**

**St. Vrain Valley School District RE-1J  
Nutrition Services Department, Patrice Cable, Buyer  
2929 Clover Basin Dr.  
Longmont, Colorado 80503  
PHONE: 303 682-7214**

Hand carried and mailed bids will be identified in the following manner. The envelope shall be marked as follows:

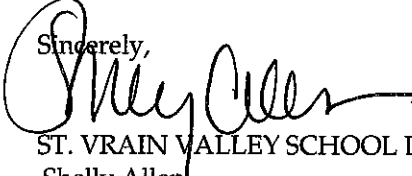
**BAKERY BID  
March 26, 2014, 10:00 A.M.  
(YOUR COMPANY NAME)  
BID #2014-2015 #65**

Any bids received after this time will be returned unopened.

Enclosed are detailed specifications as determined by the School District. Please note clearly on your bid any authorized alternatives or deviations from said specifications and include justification for acceptance of same. Bids must show **TOTAL COST** to the School District

Before award of this contract, the successful vendor may be required to satisfy the School District as to his experience and competence to provide the service and product specified on the attached documents. The School District may make such investigations as it deems necessary to determine the ability of the vendor to meet the required needs, and the vendor shall furnish to the School District all such information and data for this purpose as the School District may request. The School District reserves the right to reject any bid if the evidence submitted by the vendor or the investigation of such vendor fails to satisfy the School District that such vendor is properly qualified to carry out the obligations of the contract and to deliver the work or product contemplated therein.

The School District reserves the right to reject any and all bids, waive irregularities and accept the bid or portion of any bid which, in its opinion, best serves the needs and purposes of the District. The St. Vrain Valley School District RE-1 and all other "districts" are an "Equal Opportunity Employer."

Sincerely,  


ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
Shelly Allen  
Director of Nutrition & Warehouse Services

#### **STANDARD BID TERMS AND CONDITIONS**

1. To be considered, your Bid must be submitted on the forms provided on or before the time and date specified in the heading. Each Bid shall be submitted in a sealed envelope with the **NOTARIZED NONCOLLUSION AFFIDAVIT** to the **NUTRITION SERVICE DEPARTMENT**, St. Vrain Valley School District, as indicated on the Invitation to Bid.
2. Bids must be signed by an authorized member of your company or they will not be considered valid bids.

3. The School District will receive sealed bid proposals until date and time indicated on bid cover. Bids must be delivered to the **NUTRITION SERVICE DEPARTMENT** where they will be opened at the stated time. Bids must be delivered in a sealed envelope and clearly marked on the outside as to content. Bids received after the date and time of the Bid opening will be date stamped "RECEIVED" and returned to the vendor unopened. It is the responsibility of the Bidder to ensure that Bids arrive at the designated opening place on time. Late or non-delivery due to mail or express delivery company failure will not be considered adequate reason for consideration of late Bids.
4. Prices stated must be in units specified. In case of discrepancy between the unit price and the extension, the unit price shall prevail.
5. Prices shall be firm for the period indicated, but not less than thirty days following the bid opening date.
6. All Bidders shall submit their Bid on a net unit price only. The Bidder shall quote the rate of discount to be allowed for prompt payment.
7. The trade-name of an item being bid must be indicated by Bidder when requested. The nature of some items dictates a sole source situation. Specifications are provided to identify the product/service required and establish an acceptable quality level.
8. Unless alternates are requested, the Bidder will not be allowed to offer more than one price on each item even though he may feel that he has two or more types or styles that will meet specifications. The Bidder must determine which to offer. If said Bidder should submit more than one price on any item, all prices will be rejected for that item. It is the Bidder's right to address alternatives in a separate document but not as a part of this Bid.
9. Samples of items, when required, must be furnished, free of expense, prior to the opening of Bids, and if not destroyed, will upon request be returned at the Bidder's expense.
10. Special terms and conditions imposed by any Bidder on any item bid, other than those terms and conditions as set forth herein, shall result in rejection of said Bid for those items or item as being non-responsive to this invitation. Examples: imposing "all or none" requirements, stipulating a minimum quantity over the quantity specified, bidding an alternate on a "No Substitute" item, etc.
11. Each Bidder shall agree to furnish the proposed services, equipment, or materials that are called for on the face of this proposal in strict accordance with the conditions, requirements, and specifications of this Invitation to Bid. In the event the District includes trade names as a part of the work description of any item, any participating Bidder may submit quotations on other trade-named products, providing they are equivalent, unless the wording "no substitute" is indicated. When the description includes the wording "no substitute" in addition to the trade name, quotation of price will be accepted on the trade-named product indicated. All disputes concerning grades and quality of merchandise or work shall be determined by the **NUTRITION SERVICE DEPARTMENT** or his/her authorized representative.
12. All materials, supplies and equipment furnished or services performed under the terms of this purchase order or contractual agreement shall comply with the requirements and standards specified in the **Williams-Steiger Occupational Safety and Health Act of 1970** (Public Law 91-596), as well as with other applicable federal, state and local codes.
13. Time is of the essence. Time of delivery is a part of the consideration and delivery date given by the Bidder on the Bid must be complied with unless otherwise instructed by **NUTRITION SERVICE DEPARTMENT**. This is very important and must be noted on the Bid in the space provided. When a date is set for the delivery of merchandise or the performance of work, said merchandise must be delivered, or work performed, in accordance with the specifications or description herein contained on or before said date, or the order to the delinquent party may be

cancelled and awarded to the next lowest qualified responsible Bidder. In such case the School District will have the right to buy such articles at market price for immediate delivery, and an excess in cost of same over price named hereon is to be paid by the Bidder under this contract, or deducted from any money due or hereafter coming to him. Failure to pay said amount to the School District upon demand will result in removal from Bidders' List and/or legal action.

14. Barring extenuating circumstances, awards will be made to the lowest qualified responsible Bidder meeting specifications. The **NUTRITION SERVICE DEPARTMENT** reserves the right to waive any technical or formal error or omissions and to reject any and all Bids, or to award contract for the items hereon, either in part or whole, if deemed to be in the best interest of the School District to do so.
15. In order to remain on the Active Bidders' List, it is imperative that all Bids be returned. In the event of "No Bid," please sign Bid; indicate "No Bid" and return.
16. All Bids must be completed in ink or typewritten. Erasures are not acceptable on Bids. If necessary to make a change, strike out or draw line through incorrect price and write the correct price above.
17. Bids may not be changed after the bid closing time. The exception would be if there was a misinterpretation of the unit for which the Bid was requested. No dollar amount change would be allowed, only a clarification as to the unit your Bid represents. This must be done in writing 24 hours after notification to the Bidder from the **NUTRITION SERVICE DEPARTMENT**.
18. The submittal of a Bid proposal shall constitute an irrevocable offer to contract with the School District in accordance with the terms of said Bid, which offer may not be withdrawn until or unless rejected or not accepted by the School District.
19. **FREIGHT TERMS:** F.O.B. Destination Freight Prepaid. All freight charges must be included in prices submitted on Bid form. Prices quoted are to be firm for delivery to the School District Warehouse or point designated in the School District.
20. The School District is exempt from State of Colorado Sales Tax and Federal Excise Tax. The contract Bid amount shall not include the cost of any such taxes, including those on any material, supplies or equipment used or installed in the work. The Bidder shall file an "Application for Exemption Certificate" with the Colorado Department of Revenue and submit copies of such certificate to the District upon award of the contract and prior to commencement of any work.
21. The Bidder/contractor agrees to indemnify and hold the School District harmless from claims, suits or action of every nature and description brought against it for or on account of any injuries or damages received or sustained by any party or parties, caused in whole or in part by or from the acts of the Bidder/contractor, his servants or agents. To this extent the Bidder/contractor agrees to furnish adequate Public Liability and Property Damage Insurance, the amount of which will be determined by the School District whenever such insurance, in the opinion of the School District, is deemed necessary.
22. Any existing MSDS (Material Safety Data Sheets) existing for the products, materials, supplies or equipment being bid must be submitted with the Bid.
23. No product containing asbestos in any form will be considered for award by the School District.
24. Only Bids received from those Bidders sent a request for bid from the School District will be accepted.
25. The issuance of a signed Purchase Order shall constitute a contract which must be fulfilled by the bidder.



(END OF SECTION)

**GENERAL SCOPE AND BID SHEET**

The above listed school districts are herein referred to as "the districts" agrees to purchase during the period of this contract its entire requirements for fresh buns, bread and bagels from the products listed on the attached bid list, **plus other products items as needed**, from the successful bidder (Supplier) at the supplier's actual purchase and transportation cost plus fixed mark-up (per unit) indicated. The district reserves the right to maintain a secondary Supplier for items the district feels can not be adequately supplied by awarded bidder.

The district reserves the right, prior to the award of a contract and during the course of the contract, to make unannounced visits to the Supplier's facilities and other operations under its management (and/or other operations that the Supplier plans to use in support of the contract), to review sanitation and Hazard Analysis Critical Control Point (HACCP) procedures.

**I. Contract Period**

This contract shall cover the period of time of **July 1, 2014 through June 30, 2015**. This contract may be renewed yearly at the original bid prices at the agreement of both parties for up to three (3) additional years. The "districts" do, however reserve the right to cancel any contract or purchase order with any vendor effective upon a thirty (30) calendar day written notice and to rebid that contract in accordance with current market trends.

**II. Contract Termination**

This agreement may be terminated at any time by the district upon thirty (30) days written notice should the district determine that it is not in its best interest to continue the contract and/or the Supplier is not performing per the provisions and intent of this agreement. In the event of termination, the district reserves the right to negotiate with the next lowest vendor or Re-Bid the contract. Factors that may lead to termination:

**Failure of the Supplier to meet federal, state, county health standards and HACCP standards.**

**Late deliveries that are not corrected after three (3) written notices**

**Omitted or substandard merchandise (not to exceed 5%) after three (3) written notices**

**Other just cause**

This agreement may be terminated by the Supplier with thirty (30) days written notice for failure by the District to comply with contract terms. Upon receipt of the termination notice, the district shall have twenty (20) days to correct non-compliance issues. If compliance is achieved, the termination notice will be cancelled.

**III. Pricing**

Attached are requested items and quantities for each school district. The spreadsheet is split with tabs for one stop and multi stops.

**IV. Audits**

The district reserves the rights to perform audits that will verify that the bids and amounts invoiced are in accordance with the terms of this agreement. Such audits will not unreasonably interfere with the conduct of the Supplier's business and should not be conducted more than twice in a bid period. Each audit will be limited to the months that have transpired since the months covered in the previous audit. If at any time the district identifies any irregularities in the administration of the contract, the contract may be terminated at the district's discretion. The Supplier will allow the district the privilege of an audit at the beginning of the contract. The Supplier shall provide original invoices for audit purposes. If original invoices are not available at time of audit, the contract will be

terminated within thirty (30) days. Items not on this bid but needed by the district may be a phone bid by the district.

**V. Shortage of Product Clause**

In times of an extreme shortage of product, the awardee will use every resource to insure continuous availability of product. During these times, however, pricing agreements may be suspended by the vendor. **However, if pricing exceeds the highest price on the variable list or the price on the fixed list, the district will be notified and provided proof of the vendors cost.** Once the shortage has passed, the vendor will automatically return to the price agreement **with notification** to the district. Under these circumstances the district reserves the right to telephone bid the item(s) involved.

**VI. Force Majeure**

The awardee shall not be liable for the failure to perform under this agreement if the non-performance is caused by strikes, work stoppages, acts of terrorism, fuel or energy crises, or acts of God causing shortage of product which are beyond the control of the vendor. Performance shall be suspended only for the period of the condition constituting Force Majeure.

**VII. Distribution Program**

- All deliveries are to be made weekly basis and delivery days and times will be confirmed with each district site contact.
- All products delivered by the Supplier are subject to acceptance by the district Nutrition Service Warehouse Supervisor. If a product is unacceptable by more than 5%, a credit adjustment is to be made on the invoice at the time of delivery. Replacement will be delivered within six (6) hours of delivery.
- The Supplier must accommodate all orders. The district will not tolerate back orders or shortages. The district reserves the right to order from other sources when the Supplier cannot supply product need.

**VIII. Delivery Notices**

All delivers must be accompanied by a priced delivery invoice in duplicate

Each invoice must include an invoice number, quantities of each item delivered, price per item, and the extended amount.

Cash discounts offered may be considered in determining the successful supplier. The Nutrition Service Department will pay on a NET 10 basis providing a discount is offered. All invoices will be distributed individually to the "districts" addresses above.

At the time of delivery a designated district employee shall sign the invoice. The district reserves the right to refuse payment on any unsigned invoice.

**IX. Emergencies Order/Deliveries**

If necessary an emergency requirement will be used in a temperate and prudent manner.

**X. Account Representative**

The supplier will assign an account representative to the district that is totally acquainted with this account. This person shall be available to handle routine communication from the district pertaining to orders.

**XI. Product Usage**

The Supplier shall provide to the Director of Nutrition Services, a year-to-date sales history on a quarterly basis, which will show total purchases and a grand total recap by item of all items. The term "year" begins at the commencement of this contract.

RETURN BID TO:

Shelly Allen, Director of Nutrition & Warehouse Services  
ST. VRAIN VALLEY SCHOOL DISTRICT RE-1J  
2929 Clover Basin Dr.  
Longmont, Colorado 80503

BIDDER SIGNATURE

Name of Bidder

Address

City \_\_\_\_\_ State \_\_\_\_\_ Zip

Telephone

By (name printed)

By (signature)

Signature constitutes acceptance of all terms and conditions and documents attached.

Vendor guarantees firm pricing for \_\_\_\_\_ days.

If you have any questions concerning this Bid, contact:

Shelly Allen, Director of Nutrition & Warehouse Services

303 682-7255

OR

Patrice Cable, Buyer

303 682-7214

**NONCOLLUSION AFFIDAVIT OF PRIME BIDDER**

State of \_\_\_\_\_)

County of \_\_\_\_\_)

\_\_\_\_\_, being duly sworn, deposes and says that:

1. He is owner, partner, officer, representative, or agent of \_\_\_\_\_, the Bidder that has submitted the attached Bid;
2. He is fully informed respecting the preparation and contents of the attached Bid and of all pertinent circumstances respecting such Bid;
3. Such Bid is genuine and is not a collusive or sham Bid;
4. Neither the said Bidder nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, has in any way colluded, conspired, connived or agreed, directly or indirectly, with any other Bidder, firm or person to submit a collusive or sham Bid in connection with the Contract for which the attached Bid has been submitted or to refrain from bidding in connection with such contract, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Bidder, firm or person to fix the price or prices in the attached Bid or of any other Bidder, or to fix any overhead, profit or cost element of the Bid price or the Bid price of any Bidder, or to secure through any collusion, conspiracy, connivance or unlawful agreement any advantage against the St. Vrain Valley School District or any person interested in the proposed Contract; and
5. The price or prices quoted in the attached Bid are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the Bidder or any of its agents, representatives, owner, employees, or parties in interest, including this affiant.

(Signed)

\_\_\_\_\_(Title) \_\_\_\_\_

Subscribed and sworn to before me this  
\_\_\_\_\_ day of \_\_\_\_\_, 200 \_\_\_\_

Notary Public

Address

My commission expires: \_\_\_\_\_

Seal:

## STATEMENT OF INSURANCE

Insurance: The contractor shall secure and maintain during the life of the project such insurance, from an insurance company authorized to write casualty insurance in the state of Colorado, as will protect himself, his subcontractors, and the St. Vrain Valley School District from claims for bodily injury, death, or property damage which may arise and shall have filed the Certificate of Insurance or the certified copy of the insurance policy with the owner. Each insurance policy shall contain a clause or separate statement providing that it will not be cancelled by the insurance company without ten days' written notice to the owner of intention to cancel. The amounts of such insurance shall not be less than the following.

1. Worker's Compensation and Employer's Liability Insurance shall be secured and maintained as required by the State of Colorado for full coverage of all persons employed on the project.  
Employer's liability coverage per accident  
shall be ..... \$1,000,000.00
2. General Liability and Vehicular Liability: Bodily injury and property damage:
  - a. Injury to or sickness or disease or death of one person ..... \$500,000.00
  - b. Injury to or sickness or disease or death of two or  
more persons in a single occurrence ..... \$1,000,000.00
  - c. Property damage to property of one person ..... \$500,000.00
  - d. Property damage to property of two or more persons  
in a single occurrence ..... \$1,000,000.00

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I HEREBY CERTIFY THAT I HAVE READ AND UNDERSTAND THIS DOCUMENT AND THAT THE  
AFOREMENTIONED INSURANCE IS IN EFFECT. CERTIFICATE IS ENCLOSED.

Company Name

Signed By

Date

## VENDORS

Bimbo Bakeries USA  
7080 E 56<sup>th</sup> Avenue  
Commerce City, CO 80022  
Attn: John Roam or Mark Corbett

Front Range Wholesale  
4535 Jason Street  
Denver, Co. 80211  
Attn: Mark Domenico

## **BREAD SPECS FOR BREAD BID 2013-2014**

All bread specs are enclosed on the attached spread sheets. Please come as close as possible to the specs listed. If there are multiple items for the description, please list on a separate page with all information and include all nutritional information on these items.

Would prefer all bread items to be made fructose free.

All nutritionals must be included with each item. These nutritional sheets must show all ingredients, what portion of whole wheat flour is making up the item, plus what the bread grain count is according the Child Nutrition standards. All the nutritional information must currently up to date as of the delivery date of this bid.

The 1998 reauthorization of the National School Lunch Act requires school districts participating in the National School Meals Programs in the contiguous 48 states of the United States to buy food products produced in the United States (domestic) when using Federal Funds. Therefore, if there is a domestic and non-domestic product available, you must propose and supply domestic products. You may supply non-domestic products only when domestic products are unavailable. As defined in this legislation, a domestic food commodity is an agricultural commodity that is produced in the United States. A domestic food product is processed in the United States using substantially domestic agricultural commodities. Substantially means that over 51 percent of the finished product come from American produced products. Implementing Federal Regulations are 7 CFR 210.21 and 220.16 published on September 20, 1999. You may be required to provide certification of domestic origin and content. You must certify that the majority of products you propose to supply meet the Federal Requirements in the "Buy American Acts" and stipulate which specific products are unavailable domestically. Exceptions to this rule are pineapple, mandarin oranges, olives, tuna fish, tea, spices and coffee. Products not in compliance with this section shall be in violation of the Federal "Buy American" policy. This purchasing requirement does not apply in instances when:

- CERTIFICATE I/**

[illegible]

List Non-Domestic Products proposed to be Provided:

Upon request of the Business Services Department of the District/Cooperative, we will show proof that our practices do meet in every respect the requirements of the Buy American Act.

(owner or officer of firm)\_\_\_\_\_



## CERTIFICATION REGARDING LOBBYING

Applicable to Grants, Sub grants, Cooperative Agreements, and  
Contracts Exceeding \$100,000 in Federal Funds.

Submission of this certification is a prerequisite for making or entering into this transaction and is imposed by Section 1352, Title 31, U.S. Code. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

The undersigned certifies, to the best of his or her knowledge and belief, that:

- (1) No federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of a Federal contract, the making of a Federal grant, the making of a Federal loan, the entering into a cooperative agreement, and the extension, continuation, renewal, amendment, or modification of a Federal contract, grant, loan, or cooperative agreement.
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal grant or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying", in accordance with its instructions.
- (3) The undersigned shall require that the language of this certification be included in the award documents for all covered sub awards exceeding \$100,000 in Federal funds at all appropriate tiers and that all sub recipients shall certify and disclose accordingly.

\_\_\_\_\_  
Name of Company

\_\_\_\_\_  
Address of Company

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
Zip Code

\_\_\_\_\_  
Name of Submitting Official

\_\_\_\_\_  
Title of Submitting Official

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

## CERTIFICATION STATEMENT REGARDING ILLEGAL ALIENS

The District will not enter into a Contract for services with contractors who knowingly employ or contract with illegal aliens to perform work under the Contract or who knowingly contract with subcontractors who knowingly employ or contract with illegal aliens to perform work under the contract. Accordingly, all Contracts awarded by the District will contain the following certification:

The Contractor, whose name and signature appear below, certifies and agrees as follows:

1. The Contractor shall comply with the provisions of CRS 8-17.5-102 et seq.
2. The Contractor shall not knowingly employ or contract with an illegal alien to perform work under this Contract or enter into a contract with a subcontractor that knowingly employs or contracts with an illegal alien.
3. If the Contractor obtains actual knowledge that a subcontractor performing work under this Contract knowingly employs or contracts with an illegal alien, the Contractor shall:
  - a. Notify the subcontractor and the Owner within three days that the Contractor has actual knowledge that the subcontractor is employing or contracting with an illegal alien, and
  - b. Terminate the subcontract if within three days of receiving actual notice the subcontractor does not stop employing or contracting with the illegal alien, except that the Contractor shall not terminate the subcontract if during such three days the subcontract provides information to establish that the subcontractor has not knowingly employed or contracted with an illegal alien.
4. The Contractor represents, warrants, and agrees that it (i) has verified that it does not employ any illegal aliens, through participation in the Basic Pilot Employment Verification Program administered by the Social Security Administration and Department of Homeland Security, or (ii) otherwise shall comply with the requirements of CRS 8-17.5-102(5).
5. If the Contractor violates the provisions of this section GC-10.2, the Owner may terminate the contract for breach and the Contractor shall be liable for actual and consequential damages.

**CERTIFIED and AGREED to this** \_\_\_\_\_ **day of** \_\_\_\_\_, **200** \_\_\_\_.

**CONTRACTOR:**

\_\_\_\_\_  
**(Full Legal Name)**

**BY :** \_\_\_\_\_  
**Signature of Authorized Representative**

\_\_\_\_\_  
**Position (Title)**

**CONTRACTOR CANNOT BEGIN WORK UNTIL THIS COMPLETED  
FORM IS RETURNED TO THE St. VRAIN VALLEY NUTRITION  
SERVICES DEPARTMENT.**

BREAD SPECS FOR BREAD BID 2014-2015							
SCHOOL/DISTRICT NAME	DIRECT DELIVERY		TOTAL	BIMBO BAKERY 2014- 2015 BID	COMMENTS	FRONT RANGE 2014-2015 BID	COMMENTS
Bread Item	Description	Pack Size		PRICING			
Bagel, Blueberry	Blueberry - Sliced, 2.3-2.7 oz each. Enriched whole grain or wheat flour.	6pk - 20 oz or equivalent	700	\$1.98		\$1.79	6/21 OZ.
Bagel, Cinnamon Raisin	Cinnamon Raisin-Sliced, 2.3-2.7 oz each. Enriched whole grain or wheat flour.	6pk - 20 oz or equivalent	350	\$1.98		\$1.78	6/21 OZ.
Bagel. Plain	Plain - Sliced, 2.3-2.7 oz each. Enriched whole grain or wheat flour.	6pk - 20 oz or equivalent	1100	\$1.98		\$1.75	6/21 OZ.
Hamburger Bun, WGW	4" bun. Appx 2oz each. Ingredients to include white and whole grain flour. Sliced.	8pk	2500	\$1.12			
Hamburger Bun, WW 56% or higher	4" bun. Appx 2oz each. Ingredients to include white, wheat and whole grain flour. Sliced.	8pk	0	NO BID			
Hamburger Bun, WW 56% or higher w/out HFCS	4" bun. Appx 2oz each. Ingredients to include whole wheat flour. Sliced.	8pk-14.7oz.	0	NO BID		\$0.967	PKG
Hamburger Bun, WW 100%	4" bun. Appx 2oz each. Ingredients to include whole wheat flour. Sliced.	8pk	121235	\$0.90			
Hamburger Bun, WW 51% w/out HFCS	4" bun. Appx 1.5oz each. Ingredients to include whole wheat flour. Sliced.	8pk-12oz.	0	\$0.79			
Hamburger Bun, Whole Grain White w/out HFCS	Bun Approx 1.5 oz. Ingredients must be multi grain	8-12oz.	0	NO BID			
Hot Dog Bun, 100% Whole Wheat flour	6" bun. Appx 2oz each. Ingredients to include 100% Whole Wheat flour. Sliced.	8pk-16oz	15299	\$0.90			
Hot Dog Bun, 56% or higher WW w/out HFCS	6" bun. Appx 2oz each. Ingredients to include 100% Whole Wheat flour. Sliced.	8pk-14.7oz.	0	NO BID		\$0.998	PKG
Hot Dog Bun, 51% Whole Wheat Flour	6" BUNS. Appx 1.5 oz eaach. Ingredients to include 51% whole wheat flour.	8PK-12OZ.	0	\$0.79			
Hot Dog Bun, 51% Whole Wheat Flour w/out HFCS	6" BUNS. Appx 1.5 oz eaach. Ingredients to include 51% whole wheat flour.	8PK-12OZ.	0	NO BID			

SCHOOL/DISTRICT NAME_____	DIRECT DELIVERY		TOTAL	BIMBO BAKERY 2014- 2015 BID	COMMENTS	FRONT RANGE 2014-2015 BID	COMMENTS
_____							
Sandwich Bread, Whole Wheat	1 oz per slice, Enriched wheat flour, no additives or perservatives. Pullman Loaves 20 slices per loaf, <b>no heals.</b>	24oz.	38550	\$0.94			
Sandwich Bread, Whole Wheat-51% w/out HFCS	1 oz per slice, Enriched wheat flour, no additives or perservatives. Pullman Loaves 22 slices per loaf, <b>no heals.</b>	24oz.	0	\$0.84		\$1.294	LOAF
Hoagie Roll -WHOLE GRAIN/or WW	Deli - sliced, 6-7" each.	6pk - 16 oz	265	\$1.10			
Hoagie Roll -WHOLE GRAIN/or WW-w/out HFCS	Deli - sliced, 6-7" each.	6pk - 16 oz	0	NO BID		\$1.28	6PK/15 OZ
Dinner Roll whole wheat	w/out HFCS whole wheat	12pk-18oz	21914	\$1.40			
Dinner Roll whole wheat	w/out HFCS whole wheat	12pk-20oz	0	NO BID		\$1.444	PKG
English Muffins		6/2.16 Oz	25200	\$1.25		\$2.39	10/10 CT 2 OZ
Hoagie Roll -WHOLE GRAIN/or WW		each. 6pk - 16 oz.	25000	\$1.10		\$1.28	W/OUT HFCS 6PK/15 OZ
		<b>Deli - sliced, 6-7"</b>	0				
Large Sliced Bun WW	SARA LEE HEARTY & DELICIOUS 100% WHOLE WHEAT BAKERY BUNS WITH	8/2.75 oz	208	\$1.99		\$1.29	GIANT 51% WHOLE WHEAT 8/1.975 OZ

BREAD SPECS FOR BREAD BID 2014-2015							
SCHOOL/DISTRICT NAME:	Weld RE8 Fort Lupton	MULTI-STOPS	2014-2015 BID	BIMBO BAKERY	COMMENTS	FRONT RANGE	COMMENTS
Bread Item	Description	Pack Size		PRICING		PRICING	
Bagel, Blueberry	Blueberry - Sliced, 2.3-2.7 oz each. Enriched whole grain or wheat flour.	6pk - 20 oz or equivalent	Will only use whole wheat or Whole grain	\$2.05	NOT WHOLE GRAIN	\$1.98	
Bagel, Cinnamon Raisin	Cinnamon Raisin-Sliced, 2.3-2.7 oz each. Enriched whole grain or wheat flour.	6pk - 20 oz or equivalent	Will only use whole wheat or Whole grain	\$2.05	NOT WHOLE GRAIN	\$1.97	
Bagel, Plain	Plain - Sliced, 2.3-2.7 oz each. Enriched whole grain or wheat flour.	6pk - 20 oz or equivalent	Will only use whole wheat or Whole grain	\$2.05	NOT WHOLE GRAIN	\$1.95	
Hamburger Bun, WW 56% or higher	4" bun. Appx 2oz each. Ingredients to include white, wheat and whole grain flour. Sliced.	8pk		\$1.09		\$1.21	W/OUT HFCS 14.7 OZ
Hot Dog Bun, 56% or higher WW w/out HFCS	6" bun. Appx 2oz each. Ingredients to include 100% Whole Wheat flour. Sliced.	8pk-14.7oz.		\$1.09	HAS HFCS	\$1.25	W/OUT HFCS
Texas Toast Bread, Whole Wheat-51% w/out HFCS	1 oz per slice, Enriched wheat flour, no additives or perservatives. Pullman Loaves 22 slices per loaf, no heels.	24oz.	Liked what we had sampled Can we get this item????		NO BID	\$1.39	14 SLICES 22 OZ
Sandwich Bread, Whole Wheat-51% w/out HFCS	1 oz per slice, Enriched wheat flour, no additives or perservatives. Pullman Loaves 22 slices per loaf, no heels.	24oz.		\$1.08	53067	\$1.38	
Hoagie Roll -WHOLE GRAIN/or WW	Deli - sliced, 6-7" each.	6pk - 16 oz		\$1.18		\$1.37	W/OUT HFCS 6PK/ 15OZ.
Dinner Roll whole wheat	w/out HFCS whole wheat	12pk-20oz		\$1.50		\$1.59	

## MEMORANDUM

DATE: February 25, 2015

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Second Reading, Adoption, Board Regulation IKF-R – Graduation Requirements-Physical Education Waiver

RECOMMENDATION

That the Board of Education adopt revisions to Board Regulation IKF-R Graduation Requirements-Physical Education Waiver.

BACKGROUND

Given feedback from parents, students and staff regarding the effectiveness of the current Physical Education waiver, recommended updates to the policy are proposed.

Suggested updates include:

- Allowing .5 credit waiver for each completed season of a high school sport,
- Expanding waiver credit to include all high school-level sports including varsity, JV, C and D teams, and
- Applying the PE waiver equitably for students in general and advanced courses.

Total PE credits required to graduate will remain at 2.0. A PE waiver will be possible for a maximum of 1.0 PE credit.

This Regulation was first reviewed at the February 11, 2015 Regular Board Meeting.

## Graduation Requirements-Physical Education Waiver

The St. Vrain Valley School District **requires all students to complete two (2) physical education credits to graduate.** However, students have ~~provides the opportunity for a student to waive up to 1.0 physical education credit. All students must complete two (2) physical education credits to graduate.~~

Students who maintain full-time student status (~~defined as a daily course schedule with 7/8 classes per semester~~) during all four years of high school and meet all other graduation requirements may waive ~~an initial~~ **a** .5 physical education credit by successfully completing **one of** the following criteria:

- \_\_\_\_ **One (1)** ~~Two (2)~~ St. Vrain Valley School District athletic programs at the **high school** ~~varsity or junior varsity level (two different sports; same sport two seasons); or~~
- \_\_\_\_ 72 hours during ~~one semester~~ **an 18 week period** of an appropriate, pre-approved, structured, and supervised **physical** activity outside of the school district.

~~Students with an advanced course schedule, including enrollment in multiple academically rigorous courses, may also request .5 physical education credit waiver when combined with one of the above criteria.~~

~~Students may waive an additional .5 physical education credit for a total of one (1) physical education credit in this same manner.~~

**Successfully completing two different sports, the same sport for two seasons, or a combination of the above criteria will allow students to waive a maximum of 1.0 physical education credit.** The activities to waive physical education credit may be met during any of a student's four years of high school.

Schools will provide information regarding the physical education waiver to students and parents annually **during course registration** to allow time for planning. ~~Students must submit a written request for a waiver to their counselor beginning in January of their junior year.~~

The physical education waiver application may be acquired in the counseling offices of every high school. Once the physical education waiver requirements have been met, the student will submit the application **and** time log, ~~and written assessment~~ to the building principal (including all required signatures) for verification and approval.

~~A student may not waive physical education credit if they have failed any courses and/or are in the process of credit recovery to meet graduation standards.~~

Whether or not a student has received a physical education waiver, all students ~~they~~ are still required to successfully complete 24.5 credits in order to earn their high school diploma.

Adopted May 11, 2011  
Revised November 13, 2013

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



## MEMORANDUM

DATE: February 25, 2015  
TO: Board of Education  
FROM: Dr. Don Haddad, Superintendent of Schools  
SUBJECT: Volunteer Background Screening Process

### PURPOSE

To provide the Board of Education with background information regarding a new Volunteer Background Screening Process.

### BACKGROUND

Connie Syferd, Assistant Superintendent for Student Achievement; Ella Padilla, Assistant Superintendent of Human Resources; and Damon Brown, Director of Human Resources/Risk Management, will be present to answer questions.

## MEMORANDUM

DATE: February 25, 2015  
TO: Board of Education  
FROM: Dr. Don Haddad, Superintendent of Schools  
SUBJECT: *Dwyer vs. State of Colorado*

PURPOSE

For the Board of Education to discuss the *Dwyer vs. State of Colorado* case and the request for monetary support.

BACKGROUND

The Board recently received a letter asking to contribute to the legal fund for the *Dwyer vs. State of Colorado* lawsuit which challenges the constitutionality of the negative factor and seeks to uphold the constitutional commitment of increased funding for K-12 public schools. In April of 2010, the Board contributed \$26,204.00 to the *Lobato vs. State of Colorado* lawsuit which was a precursor to this lawsuit.

The case is set to go before the Colorado Supreme Court, and the request by the non-profit law firm "Children's Voices" is for \$.50 - \$1.00 per student in the District. The Board will discuss the attached request letter, determine what questions Board members would like to follow-up on, and whether they would like to support this cause.



February 13, 2015

Dear Superintendent and/or Board President:

Thank you for your past support of the *Lobato* litigation. The Plaintiffs could not have achieved the success they did in raising awareness of the challenges of school finance in Colorado without your financial and other support. We have commenced a new suit, *Dwyer v. State of Colorado*, which challenges the constitutionality of the negative factor and seeks to uphold the constitutional commitment of increased funding for K-12 public schools. We filed the Complaint on June 26, 2014 and just last week, the Colorado Supreme Court granted the State's Petition to hear this case. The case should be fully briefed over the next several months, but it is difficult to predict when the Supreme Court will rule on this matter.

A group of experienced attorneys are representing the plaintiffs on a *pro bono* basis. Now, given the case's current status in front of the Colorado Supreme Court, the need for fund raising has been expedited. Last year we asked for a minimum of \$.50 per student. Now, given the Supreme Court ruling and timing, we are expediting our fund raising efforts and are asking for between \$.50 - \$1.00 per student. However, any amount is, of course, welcome. These expenses may include expert witness fees, affidavits, and other litigation/appeal costs. If there are unspent funds at the end of this litigation, we will return them on a *pro rata* basis. The money should be sent to Children's Voices, the non-profit law firm that has been leading the *Dwyer* charge since the case's inception at the address listed below. Children's Voices will continue to provide case updates and documents on our website, and I am happy to answer any questions.

In addition to the litigation, we will continue to work with the Legislature and other elected officials to address the negative factor and the State's obligation under Amendment 23. It is very important that the voice of school children be an integral part of the discussion. We will also continue to educate and engage the general public about this issue and the ongoing underfunding of our public school system.

Finally, it is critical that when the majority of the voting public of Colorado approves a constitutional protection to increase school funding, our elected officials must honor the people's vote and be held accountable when they do not. With your support, we are confident we can continue to uphold the Constitution and insure that Colorado meets its constitutional obligation to fund public education. We appreciate your support of this important case.

Best regards,

/s/

Kathleen Gebhardt  
Executive Director

## MEMORANDUM

DATE: February 25, 2015  
TO: Board of Education  
FROM: Dr. Don Haddad, Superintendent of Schools  
SUBJECT: Job & Career Fair

PURPOSE

To provide the Board of Education with an update on the Job & Career Fair.

BACKGROUND

The Board members will get an update on the Job & Career Fair that will be held on Thursday, March 12, 2015, from 3:00 to 6:00 pm at the Boulder County Fairgrounds. If you have any questions beforehand, please contact Niki Brady at the Career Development Center at 303-772-3333.

## MEMORANDUM

DATE: February 25, 2015

TO: Board of Education

FROM: Dr. Don Haddad, Superintendent of Schools

SUBJECT: Executive Summary on Board Policy Manual Overhaul Project

PURPOSE

For the Board of Education to hear a summary report on the progress of the Board Policy Manual Overhaul Project.

BACKGROUND

The Board of Education of the St. Vrain Valley School District (SVVSD) approved a contract with the Colorado Association of School Boards (CASB) on November 13, 2013 to work on the Board Policy Manual Overhaul Project. This Project will have CASB representatives review each of the current District policies and identify areas where policy is lacking or needs improvement. Following receipt of monthly CASB recommended policy revisions, additions or deletions, a Board Policy Review Committee will meet with administration policy owners to review each policy and finalize policy revisions, additions or deletions. CASB recommendations will be provided and Committee/policy owner review will be carried out according to an agreed-upon timeline.

The Board approved a Board Policy Review Committee of three Board members at the February 12 Regular Meeting. Weekly Board Policy Review Committee meetings will be publicly posted. Other Board members and members of the public are welcome to attend meetings at their discretion.

As the sections of the policy manual are completed, a Committee Board member will report on the progress of the project and announce the next sections to be reviewed. Board Policy Review Committee meetings are held every Monday (except holidays) at the Educational Services Center at 395 South Pratt Parkway in the HR Conference Room from 12:30 to 2:30 p.m.