



395 South Pratt Parkway • Longmont • Colorado • 80501-6499

July 2005 Monthly Financial Report

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

GENERAL FUND

The General Fund is a governmental fund that is the general operating fund of the district. The General Fund reports such expenditures as salaries, benefits, purchased services, supplies and materials, capital outlay, other expenses, and transfers for the area of instruction, student services, instructional support, professional and technical support, capital reserve/self-insurance transfer, and contingency reserves.

St. Vrain Valley School District RE-1J
General Fund (10)
 Balance Sheet (Unaudited)
 July 31, 2005

Assets

Cash and investments	\$ 15,746,487	
Accounts receivable	29,206	
Taxes receivable	1,441,085	A
Due from other funds	85,541	
Inventories	<u>391,704</u>	
Total assets	<u><u>\$ 17,694,023</u></u>	

Liabilities

Accounts payable	\$ 312,320	
State loan payable	-	
Due to other funds	-	
Accrued salaries and benefits	7,668,804	B
Deferred revenues	<u>2,629,326</u>	A, C
Total liabilities	<u>10,610,450</u>	

Fund balances

Reserved for inventories	391,704	
Reserved for statutory requirements	3,457,621	
Unreserved	<u>3,234,248</u>	
Total fund balance	<u>7,083,573</u>	
Total liabilities and fund balance	<u><u>\$ 17,694,023</u></u>	

Footnote:

- A On January 1, 2006, when property taxes were levied, the District recorded property taxes receivable and a corresponding deferred revenue. As taxes are collected, the District will reduce the receivable and deferred revenue and record the tax revenue.
- B The District is accruing salaries and benefits of employees whose contracts run from September 1 through August 31. The accrual rate is 1/10 of the contract amount per month. As of June 30, 2006, the District will have accrued the full amount of salaries and benefits payable.
- C In addition to property taxes recorded January 1, 2006, 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 July 31

	FY05 July Actual	FY06 July Actual	Dollar Variance	Percent Variance
1 Revenues				
2 Local				
3 Property taxes	\$ -	\$ -	\$ -	N/A
4 Specific ownership taxes	-	-	-	N/A
5 Investment income	125,423	158,901	33,478	26.69%
6 Charges for service	-	12,268	12,268	N/A
7 Miscellaneous	6,959	14,738	7,779	111.78%
8 Total local revenues	<u>132,382</u>	<u>185,907</u>	<u>53,525</u>	40.43%
9 State				
10 Equalization, net	5,554,617	5,964,190	409,573	7.37%
11 Special Education	-	-	-	N/A
12 Vocational Education	-	-	-	N/A
13 Transportation	-	-	-	N/A
14 Gifted and Talented	-	-	-	N/A
15 English Language Proficiency Act	-	-	-	N/A
16 Total state revenues	<u>5,554,617</u>	<u>5,964,190</u>	<u>409,573</u>	7.37%
17 Federal				
18 Adult Education	-	-	-	N/A
19 BOCES	-	-	-	N/A
20 Total federal revenues	<u>-</u>	<u>-</u>	<u>-</u>	N/A
21 Total revenues	<u>5,686,999</u>	<u>6,150,097</u>	<u>463,098</u>	8.14%
22				
23 Expenditures				
24 Salaries	1,324,574	1,397,737	(73,163)	-5.52%
25 Benefits	661,153	697,677	(36,524)	-5.52%
26 Purchased services	125,245	109,742	15,503	12.38%
27 Supplies and materials	91,148	221,872	(130,724)	-143.42%
28 Other	56,372	57,827	(1,455)	-2.58%
29 Allocation to charter schools	309,658	519,627	(209,969)	-67.81%
30 Capital outlay	<u>1,279</u>	<u>-</u>	<u>1,279</u>	100.00%
31 Total expenditures	<u>2,569,429</u>	<u>3,004,482</u>	<u>(435,053)</u>	-16.93%
32				
33 Excess (deficiency) of revenues				
34 over (under) expenditures	3,117,570	3,145,615	28,045	-0.90%
35				
36 Other Financing Sources (Uses)				
37 Transfers in	-	-	-	N/A
38 Transfers out	<u>(3,917)</u>	<u>(3,917)</u>	<u>-</u>	0.00%
39 Total transfers	<u>(3,917)</u>	<u>(3,917)</u>	<u>-</u>	0.00%
40				
41 Net change in fund balance	3,113,653	3,141,698	28,045	0.90%
42 Fund balance (deficit), beginning	<u>(4,314,605)</u>	<u>3,941,875</u>	<u>8,256,480</u>	191.36%
43 Fund balance (deficit), ending	<u>\$ (1,200,952)</u>	<u>\$ 7,083,573</u>	<u>\$ 8,284,525</u>	689.83%

St. Vrain Valley School District RE-1J

General Fund (10)

Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2005 to July 31, 2005

	FY06 Adopted Budget	FY06 July Actual	Balance Remaining	% of Actual to Budget
1 Revenues				
2 Local				
3 Property taxes	\$ 47,322,000	\$ -	\$ (47,322,000)	0.00%
4 Specific ownership taxes	6,231,000	-	(6,231,000)	0.00%
5 Investment income	600,000	158,901	(441,099)	26.48%
6 Charges for service	43,000	12,268	(30,732)	28.53%
7 Miscellaneous	600,000	14,738	(585,262)	2.46%
8 Total local revenues	<u>54,796,000</u>	<u>185,907</u>	<u>(54,610,093)</u>	0.34%
9 State				
10 Equalization, net	71,369,000	5,964,190	(65,404,810)	8.36%
11 Special Education	1,860,000	-	(1,860,000)	0.00%
12 Vocational Education	700,000	-	(700,000)	0.00%
13 Transportation	870,000	-	(870,000)	0.00%
14 Gifted and Talented	147,000	-	(147,000)	0.00%
15 English Language Proficiency Act	82,000	-	(82,000)	0.00%
16 Total state revenues	<u>75,028,000</u>	<u>5,964,190</u>	<u>(69,063,810)</u>	7.95%
17 Federal				
18 Adult Education	140,000	-	(140,000)	0.00%
19 BOCES	51,000	-	(51,000)	0.00%
20 Total federal revenues	<u>191,000</u>	<u>-</u>	<u>(191,000)</u>	0.00%
21 Total revenues	130,015,000	6,150,097	(123,864,903)	4.73%
22				
23 Designated and reserved fund balance	<u>2,351,000</u>	<u>-</u>	<u>(2,351,000)</u>	0.00%
24	<u>132,366,000</u>	<u>6,150,097</u>	<u>(126,215,903)</u>	4.65%
25				
26 Expenditures				
27 Salaries	88,559,000	1,397,737	87,161,263	1.58%
28 Benefits	18,020,000	697,677	17,322,323	3.87%
29 Purchased services	7,388,000	109,742	7,278,258	1.49%
30 Supplies and materials	8,090,000	221,872	7,868,128	2.74%
31 Other	576,000	57,827	518,173	10.04%
32 Allocation to charter schools	5,994,000	519,627	5,474,373	8.67%
33 Capital outlay	891,000	-	891,000	0.00%
34 Prior year obligations	<u>2,351,000</u>	<u>-</u>	<u>2,351,000</u>	0.00%
35 Total expenditures	<u>131,869,000</u>	<u>3,004,482</u>	<u>128,864,518</u>	2.28%
36				
37 Excess (deficiency) of revenues				
38 over (under) expenditures	497,000	3,145,615	2,648,615	
39				
40 Other Financing Sources (Uses)				
41 Transfers in	-	-	-	N/A
42 Transfers out	<u>(47,000)</u>	<u>(3,917)</u>	<u>43,083</u>	8.33%
43 Total transfers	<u>(47,000)</u>	<u>(3,917)</u>	<u>43,083</u>	8.33%
44				
45 Net change in fund balance	450,000	3,141,698	2,691,698	
46 Fund balance, 7/1/05	<u>-</u>	<u>3,941,875</u>	<u>3,941,875</u>	
47 Fund balance, ending	<u>\$ 450,000</u>	<u>\$ 7,083,573</u>	<u>\$ 6,633,573</u>	
48 Expected year-end fund balance as percentage				
49 of annual expenditure budget	<u>0.34%</u>			

BOND REDEMPTION FUND

The Bond Redemption Fund is a debt service fund that is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

St. Vrain Valley School District RE-1J

Bond Redemption Fund (31)

Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2005 to July 31, 2005

	FY06 Adopted Budget	FY06 July Actual	Balance Remaining	% of Actual to Budget
Revenues				
Property taxes	\$ 26,423,000	\$ -	\$ (26,423,000)	0.00%
Investment income	72,000	38,819	(33,181)	53.92%
Total revenues	<u>26,495,000</u>	<u>38,819</u>	<u>(26,456,181)</u>	0.15%
Expenditures				
Debt principal	10,680,000	-	10,680,000	0.00%
Accrued interest	-	-	-	N/A
Debt interest - Dec 15 & June 15	13,732,422	-	13,732,422	0.00%
Fiscal charges	7,578	500	7,078	6.60%
Total expenditures	<u>24,420,000</u>	<u>500</u>	<u>24,419,500</u>	0.00%
Excess (deficiency) of revenues over (under) expenditures	2,075,000	38,319	(2,036,681)	

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BUILDING FUND

The Building Fund for St. Vrain Valley School District is a Capital Project Fund and will be 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.

St. Vrain Valley School District RE-1J

Building Fund (41) - Project 1997

Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2005 to July 31, 2005

	FY06 Adopted Budget	FY06 July Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ -	\$ -	\$ -	N/A
Miscellaneous	-	-	-	N/A
Total revenues	-	-	-	N/A
Expenditures				
Salaries	-	-	-	N/A
Benefits	-	-	-	N/A
Purchased services	-	-	-	N/A
Supplies	-	-	-	N/A
Site development/acquisition	-	-	-	N/A
Total expenditures	-	-	-	N/A
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	\$ -	

St. Vrain Valley School District RE-1J

Building Fund (41) - Project 2002

Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2005 to July 31, 2005

	FY06 Adopted Budget	FY06 July Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 50,000	\$ 8,105	\$ (41,895)	16.21%
Total revenues	<u>50,000</u>	<u>8,105</u>	<u>(41,895)</u>	16.21%
Expenditures				
Salaries	500,000	21,753	478,247	4.35%
Benefits	100,000	5,038	94,962	5.04%
Purchased services	8,000,000	77,891	7,922,109	0.97%
Supplies	4,000,000	28,476	3,971,524	0.71%
Construction projects	93,621,000	109,661	93,511,339	0.12%
Other	170,000	-	170,000	0.00%
Interest expense	65,000	-	65,000	0.00%
Total expenditures	<u>106,456,000</u>	<u>242,819</u>	<u>106,213,181</u>	0.23%
Excess (deficiency) of revenues over (under) expenditures	(106,406,000)	(234,714)	106,171,286	
Other Financing Sources (Uses)				
Bond proceeds	56,800,000	-	(56,800,000)	0.00%
Premium on bonds issued	-	-	-	N/A
Bond issuance costs	-	-	-	N/A
Total other financing sources (uses)	<u>56,800,000</u>	<u>-</u>	<u>(56,800,000)</u>	
Net change in fund balance	<u>\$ (49,606,000)</u>	(234,714)	<u>\$ 49,371,286</u>	

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CAPITAL RESERVE FUND

The Capital Reserve Fund is used to account for the acquisition of land, construction of new facilities, alterations and improvement to existing structures where the estimated unit cost is in excess of \$1,000.

St. Vrain Valley School District RE-1J

Capital Reserve Fund (21)

Year-to-Date Actual to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1 to July 31

	FY05 July Actual	FY06 July Actual	Dollar Variance	Percent Variance
Revenues				
Equalization	\$ 324,422	\$ 354,714	\$ 30,292	9.34%
Investment income	903	5,689	4,786	530.01%
Total revenues	<u>325,325</u>	<u>360,403</u>	<u>35,078</u>	10.78%
Expenditures				
Capital outlay	<u>203,310</u>	<u>261,203</u>	<u>(57,893)</u>	-28.48%
Total expenditures	<u>203,310</u>	<u>261,203</u>	<u>(57,893)</u>	-28.48%
Excess (deficiency) of revenues over (under) expenditures	122,015	99,200	(22,815)	-18.70%
Other Financing Sources (Uses)				
Proceeds from sale of land (CDC parcel)	-	-	-	N/A
General Fund capital lease obligations	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Net change in fund balance	122,015	99,200	(22,815)	-18.70%

St. Vrain Valley School District RE-1J

Capital Reserve Fund (21)

Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2005 to July 31, 2005

	FY06 Adopted Budget	FY06 July Actual	Balance Remaining	% of Actual to Budget
Revenues				
Equalization	\$ 4,132,000	\$ 354,714	\$ (3,777,286)	8.58%
Investment income	20,000	5,689	(14,311)	28.45%
Total revenues	<u>4,152,000</u>	<u>360,403</u>	<u>(3,791,597)</u>	8.68%
Expenditures				
Capital outlay	<u>7,492,000</u>	<u>261,203</u>	<u>7,230,797</u>	3.49%
Total expenditures	<u>7,492,000</u>	<u>261,203</u>	<u>7,230,797</u>	3.49%
Excess (deficiency) of revenues over (under) expenditures	(3,340,000)	99,200	3,439,200	
Other Financing Sources (Uses)				
Proceeds from sale of land (CDC parcel)	2,200,000	-	(2,200,000)	0.00%
General Fund capital lease obligations	<u>(474,000)</u>	<u>-</u>	<u>474,000</u>	0.00%
Total other financing sources (uses)	<u>1,726,000</u>	<u>-</u>	<u>(1,726,000)</u>	0.00%
Net change in fund balance	<u>\$ (1,614,000)</u>	99,200	<u>\$ 1,713,200</u>	

COLORADO PRESCHOOL PROGRAM FUND

The Colorado Preschool Program is a state funded program for preschool children the year before kindergarten. Children who qualify for Colorado Preschool Program have a variety of risk factors in their family, including low income and substance abuse.

St. Vrain Valley School District RE-1J

Colorado Preschool Fund (19)

Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2005 to July 31, 2005

	FY06 Adopted Budget	FY06 July Actual	Balance Remaining	% of Actual to Budget
Revenues				
Equalization	\$ 317,000	\$ 21,642	\$ (295,358)	6.83%
Total revenues	<u>317,000</u>	<u>21,642</u>	<u>(295,358)</u>	6.83%
Expenditures				
Salaries	40,000	3,987	36,013	9.97%
Benefits	9,000	963	8,037	10.70%
Purchased services	248,000	-	248,000	0.00%
Tuition	-	-	-	N/A
Supplies and materials	<u>15,000</u>	<u>23</u>	<u>14,977</u>	0.15%
Total expenditures	<u>312,000</u>	<u>4,973</u>	<u>307,027</u>	1.59%
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 5,000</u>	16,669	<u>\$ 11,669</u>	

COMMUNITY EDUCATION FUND

The Community Education Fund is used to record financial transactions from such activities as driver's education, summer school, community projects, adult general programs, and student alternative make-up programs.

COMMUNITY EDUCATION PROGRAM DESCRIPTIONS

Community Schools - Funds are generated through tuition and fees. Expenditures are for salaries, supplies/materials, and furniture/equipment. This program serves preschool age children through adults. Included in this category are:

1. **Preschool** - Funds are generated through tuition and grants. Expenditures are for teacher and paraprofessional salaries, tuition assistance, supplies/materials, furniture/equipment and field trips. This program serves children 3-5 years of age.
2. **Before/After School Care (Extended Day)** - Funds are generated through tuition. Expenditures are for salaries and supplies/materials. This program serves elementary school age students.

Driver Education - Funds are generated through tuition. Expenditures include instructors' salaries, tuition assistance and safe driving motivational materials. This program serves students of driving age (15 years 3 months - adult) including resident and non-resident students.

Adult Outsource - Funds are generated through tuition/registration for over 21 year old students. Expenses are for extra duty for staff, instructional supplies and books. This program serves adults 17 years of age and older.

Summer School - Funds are generated through tuition. Student Intervention/At-Risk grants, and Private Industry Partnership (PIP) funding. Expenditures include instructor salaries, clerical support, supplies/materials, tuition assistance and utility/custodial support. This program serves students in both elementary and secondary grades. Included is the Summer Reading Program. Funds are generated through tuition and donations. Expenditures are for salaries and supplies/materials. This program serves elementary school age students in grades K-3 in non-Title I schools. Separate funding for Title I schools are provided through the Title I Grant.

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 July 31

		FY05 July Actual	FY06 July Actual	Dollar Variance	Percent Variance
Revenues					
	Investment income	\$ 1,164	\$ 3,446	\$ 2,282	196.05%
	Charges for services				
A	Adult Outsource Program	-	1,348	1,348	N/A
B	Drivers Education Program	9,220	12,334	3,114	33.77%
C	Summer School Program	2,060	3,750	1,690	82.04%
	Community School Programs				
D	Day Care	335	3,517	3,182	949.85%
E	Enrichment	6,008	4,454	(1,554)	-25.87%
F	Kinder Enrichment	311	275	(36)	-11.58%
G	Preschool	455	325	(130)	-28.57%
	Facility Use				
H	Building Share	1,575	-	(1,575)	-100.00%
I	Comm'y School Share	11,671	230	(11,441)	-98.03%
J	Other Comm'y School Programs	5,380	1,690	(3,690)	-68.59%
	Total revenues	<u>38,179</u>	<u>31,369</u>	<u>(6,810)</u>	-17.84%
Expenditures					
	Instruction				
A	Adult Outsource Program	-	266	(266)	N/A
B	Drivers Education Program	42,219	1,756	40,463	95.84%
C	Summer School Program	72,296	25,952	46,344	64.10%
	Community School Programs				
D	Day Care	20,111	36,363	(16,252)	-80.81%
E	Enrichment	13,795	9,630	4,165	30.19%
F	Kinder Enrichment	-	7,680	(7,680)	N/A
G	Preschool	44,572	54,164	(9,592)	-21.52%
	Facility Use				
H	Building Share	186	868	(682)	-366.67%
I	Comm'y School Share	10,456	9,814	642	6.14%
J	Other Comm'y School Programs	4,299	5,684	(1,385)	-32.22%
	Total expenditures	<u>207,934</u>	<u>152,177</u>	<u>55,757</u>	26.81%
	Excess (deficiency) of revenues over (under) expenditures	(169,755)	(120,808)	48,947	-28.83%

St. Vrain Valley School District RE-1J

Community Education Fund (27)

Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2005 to July 31, 2005

	FY06 Adopted Budget	FY06 July Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ -	\$ 3,446	\$ 3,446	N/A
Charges for services	<u>2,300,000</u>	<u>27,923</u>	<u>(2,272,077)</u>	1.21%
Total revenues	<u>2,300,000</u>	<u>31,369</u>	<u>(2,268,631)</u>	1.36%
Expenditures				
Instruction	<u>2,300,000</u>	<u>152,177</u>	<u>2,147,823</u>	6.62%
Total expenditures	<u>2,300,000</u>	<u>152,177</u>	<u>2,147,823</u>	6.62%
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	(120,808)	<u>\$ (120,808)</u>	

FAIR CONTRIBUTIONS FOR PUBLIC SCHOOL SITES FUND

This fund was first established November 15, 1995 in accordance with the Intergovernmental Agreement Concerning Fair Contributions for Public School Sites between the City of Longmont and the St. Vrain Valley School District in order to collect monies for acquisition, development or expansion of public school sites based on the impacts created by residential subdivisions. Since that date, additional intergovernmental agreements have been set up with the Towns of Mead, Frederick, Firestone, Erie, Lyons and Dacono. Additional fair contribution fees for public school sites are collected from Boulder County, Larimer County, and from individual developers in Weld County.

The fee is assessed according to the type of dwelling: single family, duplex/triplex, condo/townhouse, multi-family or mobile home. The fees are collected for use within the senior high school feeder attendance area boundaries, which serve the individual dwelling units.

St. Vrain Valley School District RE-1J

Fair Contributions Fund (29)

Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2005 to July 31, 2005

	FY06 Adopted Budget	FY06 July Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 166,000	\$ 10,242	\$ (155,758)	6.17%
Cash in lieu	<u>1,000,000</u>	<u>100,054</u>	<u>(899,946)</u>	10.01%
Total revenues	<u>1,166,000</u>	<u>110,296</u>	<u>(1,055,704)</u>	9.46%
Expenditures				
Purchased services	42,000	12,930	29,070	30.79%
Capital outlay	<u>3,924,000</u>	<u>-</u>	<u>3,924,000</u>	0.00%
Total expenditures	<u>3,966,000</u>	<u>12,930</u>	<u>3,953,070</u>	0.33%
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (2,800,000)</u>	97,366	<u>\$ 2,897,366</u>	

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FOOD SERVICE FUND

The Food Service Department is responsible for providing meal service to the District's students and staff. The National School Lunch Program is available at thirty-three schools. Thirteen schools currently participate in the School Breakfast Program. In addition to these programs, most schools offer a la carte choices.

The Food Service Fund is an enterprise fund that accounts for operations that are financed and operated in a manner similar to private business enterprises. The budget is prepared using a zero-based and incremental budgeting method. The largest revenue accounts are students' payments and federal reimbursement that flows through the Colorado Department of Education. The largest expenditures accounts are food, salaries and benefits. A transfer to the General Fund has been included to offset indirect costs related to the Food Service Program.

St. Vrain Valley School District RE-1J

Food Service Fund (51)

Year-to-Date Actual to Actual (Unaudited)

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

For the period July 1 to July 31

	FY05 July Actual	FY06 July Actual	Dollar Variance	Percent Variance
1 Revenues				
2 Investment income	\$ 796	\$ 2,610	\$ 1,814	227.89%
3 Charges for service	-	31	31	N/A
4 Miscellaneous	-	17	17	N/A
5 State match	-	-	-	N/A
6 National School Lunch/Breakfast Program	-	-	-	N/A
7 Total revenues	<u>796</u>	<u>2,658</u>	<u>1,862</u>	233.92%
8				
9 Expenses				
10 Salaries	28,823	84,669	(55,846)	-193.75%
11 Benefits	5,285	22,133	(16,848)	-318.79%
12 Purchased services	2,852	1,360	1,492	52.31%
13 Supplies and materials	845	4,285	(3,440)	-407.10%
14 Capital outlay	3,506	109,560	(106,054)	-3024.93%
15 Other	-	-	-	N/A
16 Total expenses	<u>41,311</u>	<u>222,007</u>	<u>(180,696)</u>	-437.40%
17				
18 Net profit (loss), budgetary basis	(40,515)	(219,349)	(178,834)	441.40%
19				
20 Reconciliation to US GAAP basis of accounting				
21 Depreciation	(9,559)	(10,257)	(698)	-7.30%
22 Capital outlay - capitalized	-	-	-	N/A
23 Loss on disposal of equipment	-	-	-	N/A
24 Commodities received	-	23,096	23,096	N/A
25 Commodities used	<u>(36)</u>	<u>(385)</u>	<u>(349)</u>	-969.44%
26				
27 Change in net assets, US GAAP basis	(50,110)	(206,895)	(156,785)	312.88%

St. Vrain Valley School District RE-1J

Food Service Fund (51)

Budget to Actual (Unaudited)

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

For the period July 1, 2005 to July 31, 2005

	FY06 Adopted Budget	FY06 July Actual	Balance Remaining	% of Actual to Budget
1 Revenues				
2 Investment income	\$ 12,000	\$ 2,610	\$ (9,390)	21.75%
3 Charges for service	2,900,000	31	(2,899,969)	0.00%
4 Miscellaneous	22,000	17	(21,983)	0.08%
5 State match	58,000	-	(58,000)	0.00%
6 National School Lunch/Breakfast Program	1,500,000	-	(1,500,000)	0.00%
7 Total revenues	<u>4,492,000</u>	<u>2,658</u>	<u>(4,489,342)</u>	0.06%
8				
9 Expenses				
10 Salaries	1,900,000	84,669	1,815,331	4.46%
11 Benefits	418,000	22,133	395,867	5.29%
12 Purchased services	300,000	1,360	298,640	0.45%
13 Supplies and materials	1,955,000	4,285	1,950,715	0.22%
14 Capital outlay	100,000	109,560	(9,560)	109.56%
15 Other	206,000	-	206,000	0.00%
16 Total expenses	<u>4,879,000</u>	<u>222,007</u>	<u>4,656,993</u>	4.55%
17				
18 Net profit (loss), budgetary basis	(387,000)	(219,349)	167,651	
19				
20 Reconciliation to US GAAP basis of accounting				
21 Depreciation	(115,000)	(10,257)	104,743	8.92%
22 Capital outlay - capitalized	-	-	-	N/A
23 Loss on disposal of equipment	-	-	-	N/A
24 Commodities received	216,000	23,096	(192,904)	10.69%
25 Commodities used	<u>(216,000)</u>	<u>(385)</u>	<u>215,615</u>	0.18%
26				
27 Change in net assets, US GAAP basis	<u>\$ (502,000)</u>	<u>(206,895)</u>	<u>\$ 295,105</u>	

GOVERNMENTAL DESIGNATED PURPOSE GRANT FUND

The Governmental Designated Purpose Grant Fund is used to account for restricted state and federal grants. A list of grants is defined on the following pages.

GOVERNMENT GRANT PROGRAM DESCRIPTIONS

For FY 2004-05 the NCLB Act of 2001 remains the directive for the consolidated grants. Briefly, the Act provides more funds in formula driven rather than competitive grants; more emphasis on school assessments and accountability; standards-based (scientifically measurable) education, more reliance on the CSAP for determining AYP (average yearly progress); increased use of technology in the classroom; requirements for teacher and principal certification; school choice; sanctions for schools that do not meet AYP; and increased flexibility for moving funds within programs. The Consolidated Grant is designed to be integrated district-wide with funds of one program supporting the goals of another.

Consolidated Grants (Reauthorization scheduled for 2006)

Title I: Basic

This federally funded program is designed to offer intensive supplemental reading, language arts and math instruction to students who are not performing at grade level proficiency. Students are selected for participation based on district assessment and teacher referral. St. Vrain emphasizes K-3 programming. Reforms for 2002-03 provide more accountability for AYP; require certification for teachers and paraprofessionals, and parental school choice for those students whose schools are designated as "on improvement." Early reading programs are heavily emphasized. Provisions include funds for Migrant Children, Neglected and Delinquent Children, Dropout Prevention, and Advanced Placement Fee waivers.

Title II: Part A: Preparing, Training and Recruiting High Quality Teachers and Principals

Combines Eisenhower and Class Size reduction grants to provide reform of teacher and principal certification, establishes an alternative certification process, provide funds for professional development to achieve certification in core teaching areas by FY 2005-06. Paraprofessionals are included in certification process.

Title II: Part D: Technology

Provides a state formula grant to support the integration of educational technology into classrooms to improve teaching and learning.

Title III: English Language Acquisition, Language Enhancement

Consolidates the Bilingual Education Act with the Emergency Immigrant Education Program. Grants are now formula based, rather than competitive. Reform will focus existing programs on teaching English to limited English proficient children, and holding states accountable for LEP students attaining English. Provides provisions for parental rights, flexibility of teaching methods, standards based testing and accountability.

Title IV: Part A: Safe and Drug-Free Schools

Drug-free schools money is designated by Congress to support programs that prevent violence in and around schools and the illegal use of alcohol, tobacco and drugs. Grants made to Local Education Agencies may support school drug and violence prevention, early intervention, rehabilitation referral, and education in elementary through secondary schools.

Title V: Innovative Programs

Retains the old Title VI programs and expands the list of targeted innovative program areas to 27. Provides funds for charter schools.

State Grants

Alternatives for Youth (Competitive grant: may continue)

Provides services for expelled students and expulsion prevent prevention programs.

Community Services (Competitive grant: may continue)

Provides funding for a focus group of suspended students to learn responsible behavior through community service projects.

Expelled and At-Risk (Competitive grant: may continue)

Provides funding for the Alternatives for Suspension coordinator and counseling through the Community Counseling Center. Students may attend group sessions in lieu of suspension.

Federal Grants

Connect (Balance of funds to spend, no new monies will be received)

The Connect grant provides funds from the National Science Foundation to support professional development for mathematics teachers within the district.

IDEA - PL 94-142 - Part B (Entitlement: will continue indefinitely)

Originally, Part B monies were to fund 40% of excess costs that local districts would incur in meeting the individual education plans of all students with disabilities as outlined in the Public Law. At the present time, it accounts for about eight to ten percent. Annually, the number of students identified through a December 1 count determines the amount of money received.

IDEA - PL 99-457 – Preschool (Entitlement)

Preschool funds were generated to provide local school districts with additional funding to help meet the needs of preschool students (ages 3-5) identified as disabled. The amount of money received is annually determined by the number of students identified in this category through a December 1 count.

Carl Perkins - Vocational Education (Federal Program: no expiration noted)

The Carl Perkins Grant provides funds to secondary programs that serve special populations in vocational settings. Integrated academics, technology and the "New Basics" are also to be in place in programs receiving funds.

McKinney - Education of the Homeless (Federal Program: no expiration noted)

Funded under the McKinney Act, this grant provides assistance to homeless children and youth within the District. The purpose of this assistance is to be sure that these children are enrolled in school, regularly attending, and succeeding academically. Some funds provide training for school personnel about the needs and rights of the homeless. These grant funds also support the Education Center at the Inn Between.

School to Work Alliance Program (SWAP) (Federal Program: no expiration noted)

SWAP is a collaborative program between the Colorado Department of Education, Vocational Rehabilitation and the school district that provides a new pattern of services for students with mild/moderate disabilities that leads to competitive employment.

Literacy Center (Federal Program: no expiration noted)

The Colorado Department of Adult Education provides flow-through funds from the Federal Adult Education Act for the operation of four regional Literacy Resource Centers for housing materials and facilitating workshops directed at staff development for federally funded adult education programs. These funds are provided for programs addressing the educational needs (below secondary completion) of learners who are not in a traditional school setting.

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 July 31

	FY05 July Actual	FY06 July Actual	Dollar Variance	Percent Variance
Revenues				
Local grants	\$ -	\$ -	\$ -	N/A
State grants	-	-	-	N/A
Federal grants	<u>200,254</u>	<u>29,727</u>	<u>(170,527)</u>	-85.16%
Total revenues	<u>200,254</u>	<u>29,727</u>	<u>(170,527)</u>	-85.16%
Expenditures				
Salaries	265,593	365,406	(99,813)	-37.58%
Benefits	56,646	76,444	(19,798)	-34.95%
Purchased services	(1,665)	(482)	(1,183)	71.05%
Supplies and materials	488	551	(63)	-12.91%
Capital outlay	-	-	-	N/A
Other	<u>7,063</u>	<u>9,222</u>	<u>(2,159)</u>	-30.57%
Total expenditures	<u>328,125</u>	<u>451,141</u>	<u>(123,016)</u>	-37.49%
Excess (deficiency) of revenues over (under) expenditures	(127,871)	(421,414)	(293,543)	229.56%

St. Vrain Valley School District RE-1J

Governmental Designated-Purpose Grants Fund (22)

Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2005 to July 31, 2005

	FY06 Adopted Budget	FY06 July Actual	Balance Remaining	% of Actual to Budget
Revenues				
Local grants	\$ 5,000	\$ -	\$ (5,000)	0.00%
State grants	55,000	-	(55,000)	0.00%
Federal grants	<u>6,562,000</u>	<u>29,727</u>	<u>(6,532,273)</u>	0.45%
Total revenues	<u>6,622,000</u>	<u>29,727</u>	<u>(6,592,273)</u>	0.45%
Expenditures				
Salaries	4,734,000	365,406	4,368,594	7.72%
Benefits	916,000	76,444	839,556	8.35%
Purchased services	398,000	(482)	398,482	-0.12%
Supplies and materials	299,000	551	298,449	0.18%
Capital outlay	173,000	-	173,000	0.00%
Other	<u>102,000</u>	<u>9,222</u>	<u>92,778</u>	9.04%
Total expenditures	<u>6,622,000</u>	<u>451,141</u>	<u>6,170,859</u>	6.81%
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	(421,414)	<u>\$ (421,414)</u>	

MINIMUM MEDICAL INSURANCE LIABILITY FUND

This is an internal service fund which collects premiums and pays claims for medical and dental plan benefits. Through an insured contract, the District's maximum liability is limited to the total of its premiums. The premiums paid are determined by the insurance company for renewal on October 1st each year. If the District terminates its contract with the insurance company, the District is responsible for run-off obligations, which have been reserved in the Fund's fund balance.

Due to the pending
fiscal year 2005 audit,
balance sheets and/or fund balances
are not available at this time.

Also, adjusting entries
(e.g. salary and benefits accrual,
recognition of deferred revenue,
prepaid expenses, etc.)
are not currently reflected
in these statements.

St. Vrain Valley School District RE-1J

Minimum Medical Insurance Liability Fund (65)

Year-to-Date Actual to Actual (Unaudited)

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

For the period July 1 to July 31

	FY05 July Actual	FY06 July Actual	Dollar Variance	Percent Variance
Revenues				
Investment income	\$ 1,275	\$ 2,768	\$ 1,493	117.10%
Charges for service	741,208	804,462	63,254	8.53%
Total revenues	742,483	807,230	64,747	8.72%
Expenses				
Salaries	7,126	4,993	2,133	29.93%
Benefits	1,433	1,276	157	10.96%
Supplies and materials	-	-	-	N/A
Claims paid	794,360	936,221	(141,861)	-17.86%
Total expenses	802,919	942,490	(139,571)	-17.38%
Change in net assets, budgetary basis	(60,436)	(135,260)	(74,824)	123.81%

St. Vrain Valley School District RE-1J

Minimum Medical Insurance Liability Fund (65)

Budget to Actual (Unaudited)

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

For the period July 1, 2005 to July 31, 2005

	FY06 Adopted Budget	FY06 July Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 16,000	\$ 2,768	\$ (13,232)	17.30%
Charges for service	<u>12,764,000</u>	<u>804,462</u>	<u>(11,959,538)</u>	6.30%
Total revenues	<u>12,780,000</u>	<u>807,230</u>	<u>(11,972,770)</u>	6.32%
Expenses				
Salaries	88,000	4,993	83,007	5.67%
Benefits	18,000	1,276	16,724	7.09%
Supplies and materials	1,000	-	1,000	0.00%
Claims paid	<u>14,961,000</u>	<u>936,221</u>	<u>14,024,779</u>	6.26%
Total expenses	<u>15,068,000</u>	<u>942,490</u>	<u>14,125,510</u>	6.25%
Change in net assets, budgetary basis	<u>\$ (2,288,000)</u>	(135,260)	<u>\$ 2,152,740</u>	

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RISK MANAGEMENT FUND

The Risk Management Fund is used to account for the payment of loss or damage to the property of the school district, workers' compensation, property and liability claims, and the payment of administrative expenses. The main source of revenue is defined by the School Finance Act and is a transfer from General Fund.

St. Vrain Valley School District RE-1J

Risk Management Fund (64)

Year-to-Date Actual to Actual (Unaudited)

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

For the period July 1 to July 31

	FY05 July Actual	FY06 July Actual	Dollar Variance	Percent Variance
Revenues				
Investment income	\$ 1,112	\$ 6,413	\$ 5,301	476.71%
Charges for service				
Reimbursement from charter schools	1,385	1,140	(245)	-17.69%
Allocation from General Fund	118,425	113,250	(5,175)	-4.37%
Miscellaneous	-	-	-	N/A
Total revenues	<u>120,922</u>	<u>120,803</u>	<u>(119)</u>	-0.10%
Expenses				
Salaries	11,217	12,710	(1,493)	-13.31%
Benefits	1,942	2,205	(263)	-13.54%
Purchased services				
Professional services	-	600	(600)	N/A
Self insurance pools	360,417	391,884	(31,467)	-8.73%
Losses on claims	(1,555)	(133)	(1,422)	91.45%
Supplies and materials	91	124	(33)	-36.26%
Capital Outlay	-	-	-	N/A
Other	-	-	-	N/A
Total expenses	<u>372,112</u>	<u>407,390</u>	<u>(35,278)</u>	-9.48%
Change in net assets, budgetary basis	(251,190)	(286,587)	(35,397)	-14.09%

St. Vrain Valley School District RE-1J

Risk Management Fund (64)

Budget to Actual (Unaudited)

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

For the period July 1, 2005 to July 31, 2005

	FY06 Adopted Budget	FY06 July Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 122,000	\$ 6,413	\$ (115,587)	5.26%
Charges for service	1,425,000	114,390	(1,310,610)	8.03%
Miscellaneous	-	-	-	N/A
Total revenues	<u>1,547,000</u>	<u>120,803</u>	<u>(1,426,197)</u>	7.81%
Expenses				
Salaries	152,000	12,710	139,290	8.36%
Benefits	32,000	2,205	29,795	6.89%
Purchased services	647,000	392,484	254,516	60.66%
Losses on claims	705,000	(133)	705,133	-0.02%
Supplies and materials	5,000	124	4,876	2.48%
Capital Outlay	6,000	-	6,000	0.00%
Other	-	-	-	N/A
Total expenses	<u>1,547,000</u>	<u>407,390</u>	<u>1,139,610</u>	26.33%
Change in net assets, budgetary basis	<u>\$ -</u>	<u>(286,587)</u>	<u>\$ (286,587)</u>	

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STUDENT ACTIVITY FUND

The Student Activity Fund is used to record financial transactions related to school-sponsored pupil interscholastic and intra-scholastic athletic and related events. These activities are generally supported by revenues from pupil fund-raisers and gate receipts.

St. Vrain Valley School District RE-1J

Student Activity Fund (74)

Year-to-Date Actual to Actual (Unaudited)

Statement of Additions, Deductions, and Changes in Undistributed Monies

For the period July 1 to July 31

	FY05 July Actual	FY06 July Actual	Dollar Variance	Percent Variance
Additions				
Investment income	\$ 1,869	\$ 6,036	\$ 4,167	222.95%
Student Activity sources from schools	33,089	14,498	(18,591)	-56.18%
Athletic/Activity participation fees	-	-	-	N/A
Total additions	<u>34,958</u>	<u>20,534</u>	<u>(14,424)</u>	-41.26%
Deductions				
Student Activities	20,368	(151,732)	172,100	844.95%
Athletics/Activity programs	-	(20,080)	20,080	N/A
Total deductions	<u>20,368</u>	<u>(171,812)</u>	<u>192,180</u>	943.54%
Change in undistributed monies, budgetary basis	14,590	192,346	177,756	1218.34%

St. Vrain Valley School District RE-1J

Student Activity Fund (74)

Budget to Actual (Unaudited)

Statement of Additions, Deductions, and Changes in Undistributed Monies

For the period July 1, 2005 to July 31, 2005

	FY06 Adopted Budget	FY06 July Actual	Balance Remaining	% of Actual to Budget
Additions				
Investment income	\$ 21,000	\$ 6,036	\$ (14,964)	28.74%
Student Activity sources from schools	3,046,000	14,498	(3,031,502)	0.48%
Athletic/Activity participation fees	1,745,000	-	(1,745,000)	0.00%
Total additions	<u>4,812,000</u>	<u>20,534</u>	<u>(4,791,466)</u>	0.43%
Deductions				
Student Activities	6,426,000	(151,732)	6,577,732	-2.36%
Athletics/Activity programs	1,323,000	(20,080)	1,343,080	-1.52%
Total deductions	<u>7,749,000</u>	<u>(171,812)</u>	<u>7,920,812</u>	-2.22%
Change in undistributed monies, budgetary basis	<u>\$ (2,937,000)</u>	192,346	<u>\$ 3,129,346</u>	

TRUST AND AGENCY FUND - SCHOLARSHIPS

The Trust and Agency Fund is used to account for assets held by a governmental unit in a trustee capacity and is used to record scholarship award monies, according to the individual trust guidelines.

St. Vrain Valley School District RE-1J

Student Scholarship Fund (72)

Budget to Actual (Unaudited)

Statement of Additions, Deductions, and Changes in Net Assets

For the period July 1, 2005 to July 31, 2005

	FY06 Adopted Budget	FY06 July Actual	Balance Remaining	% of Actual to Budget
Additions				
Investment income	\$ 2,000	\$ 525	\$ (1,475)	26.25%
Contributions	<u>83,000</u>	<u>14,525</u>	<u>(68,475)</u>	17.50%
Total additions	<u>85,000</u>	<u>15,050</u>	<u>(69,950)</u>	17.71%
Deductions				
Scholarships	<u>165,000</u>	<u>22,230</u>	<u>142,770</u>	13.47%
Total deductions	<u>165,000</u>	<u>22,230</u>	<u>142,770</u>	13.47%
Change in net assets, budgetary basis	<u><u>\$ (80,000)</u></u>	<u>(7,180)</u>	<u><u>\$ 72,820</u></u>	

VANCE BRAND CIVIC AUDITORIUM FUND

The Vance Brand Civic Auditorium is a joint effort between the St. Vrain Valley School District and the City of Longmont. This fund accounts for the general operating revenues, operating expenses, and capital improvements of the auditorium.

St. Vrain Valley School District RE-1J

Vance Brand Civic Auditorium Fund (26)

Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2005 to July 31, 2005

	FY06 Adopted Budget	FY06 July Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 1,200	\$ 167	\$ (1,033)	13.92%
Charges for services	64,800	500	(64,300)	0.77%
Contributions				
City of Longmont - operations subsidy	30,000	-	(30,000)	0.00%
St. Vrain - VBCA capital projects	12,000	1,000	(11,000)	8.33%
City of Longmont - special projects	12,000	-	(12,000)	0.00%
Total revenues	<u>120,000</u>	<u>1,667</u>	<u>(118,333)</u>	1.39%
Expenditures				
Salaries	108,500	5,172	103,328	4.77%
Benefits	23,900	2,662	21,238	11.14%
Purchased services	8,200	-	8,200	0.00%
Supplies and materials	11,000	289	10,711	2.63%
Capital outlay	15,400	-	15,400	0.00%
Total expenditures	<u>167,000</u>	<u>8,123</u>	<u>158,877</u>	4.86%
Excess (deficiency) of revenues over (under) expenditures	(47,000)	(6,456)	40,544	
Other Financing Sources				
Transfer from General Fund	<u>47,000</u>	<u>3,917</u>	<u>(43,083)</u>	8.33%
Net change in fund balance	<u>\$ -</u>	<u>(2,539)</u>	<u>\$ (2,539)</u>	

CASH FLOW ACTUAL/PROJECTIONS

FY 05/06		St. Vrain - Actuals				
2	Annual Total					
3	25,680	FY 04/05 School Finance Act Levy				
4	\$1,785,426,785	FY 04/05 Assessed Value (exclude Tax Increment District AV)				
5	\$1,879,400,335	FY 04/05 projected Assessed Value (exclude Tax Increment District AV)				
6	5.26%	Assessed Value Growth				
7	20,724.5	FY 04/05 Funded Pupil Count				
8	21,243.5	FY 05/06 projected Funded Pupil Count				
9	2.50%	Pupil Growth				
10	\$6,043	FY 05/06 projected Per Pupil Total Program Funding				
11	\$128,368,590	FY 05/06 projected Total Program Funding				
12			July	July	July	July
13		Beginning General Fund/Other Funds/Capital Reserve/Ins. Reserve Cash Balance (JULY 1, 2004 - PRIOR YEAR)	\$15,613,157			
14		Beginning General Fund Cash Balance (JULY 1, 2005 - CURRENT YEAR)	\$18,079,198			
15		(plus) Beginning Other Funds Cash Balance (JULY 1, 2005 - CURRENT YEAR) (see note 2 below)	\$2,064,039			
16		(plus) Capital Reserve and/or Risk Mgmt./Insurance Reserve Cash Balances (JULY 1, 2005 - CURRENT YEAR)	\$6,312,776			
17		(less) TABOR Reserve (see note 1 below)	-\$4,016,079			
18		Beginning Month Cash Balances (WITHOUT Cash Flow Loan Amount)	\$22,439,934	\$22,439,934	\$19,896,743	\$19,652,961
19		Beginning Month Cash Balances (WITH PRIMARY Cash Flow Loan Amount)	\$22,439,934	\$22,439,934	\$19,896,743	\$19,652,961
20		Beginning Month Cash Balances (WITHOUT SECONDARY Cash Flow Loan Amount)				
21		Beginning Month Cash Balances (WITH SECONDARY Cash Flow Loan Amount)				
22						
23		Monthly Property Tax Total (Net Cash Received)	\$158,888		\$158,888	
24		Monthly Specific Ownership Tax Total (Net Cash Received)	\$497,835		\$497,835	
25	\$77,307,655	(plus) Current Month State Equalization Payment	\$6,445,312			\$6,445,312
26	#### \$47,041,390	(plus) Current Month Property Taxes (School Finance Act Portion Only)	\$158,888	\$158,888		OK
27	0% \$0	(plus) Current Month Hold Harmless, and Override Property Taxes	\$0	\$0		OK
28	64% \$4,019,545	(plus) Current Month Specific Ownership Taxes (School Finance Act Portion Only)	\$318,901	\$318,901		OK
29	36% \$2,255,359	(plus) Current Month Other Specific Ownership Taxes (Other Than From School Finance Act)	\$178,934	\$178,934		OK
30	\$4,621,545	(plus) Current Month Other General Fund Revenue	\$256,633	\$240,573	\$10,574	OK
31	\$11,693,709	(plus) Current Month Other Funds Revenue (see note 2 below)	\$830,501	\$229,961	\$83,627	OK
32	\$145,984	(plus) Current Month Other Capital Reserve and/or Risk Mgmt./Insurance Reserve Revenue (Exclude GF Transfers Into)	\$133	\$0	\$70	OK
33	\$147,085,187	Current Month Revenue	\$8,189,302	\$470,534	\$750,994	\$6,967,774
34						
35	\$67,130,964	(less) Current Month Salaries Expense (General Fund) - exclude charter schools	\$4,858,542	\$0	\$0	OK
36	\$32,128,276	(less) Current Month Benefits Expense (General Fund) - include district share only - exclude charter schools	\$2,561,999	\$2,561,999	\$0	OK
37	\$27,507,411	(less) Current Month Other General Fund Expenses	\$1,032,116	\$244,368	\$372,277	OK
38	\$8,777,266	(less) Current Month Salaries Expense (Other Funds) - exclude charter schools	\$894,420	\$0	\$0	OK
39	\$0	(less) Current Month Benefits Expense (Other Funds) - include district share only - exclude charter schools	\$0	\$0	\$0	OK
40	\$3,915,921	(less) Current Month Other Funds Expense (see note 2 below)	\$251,291	\$1,400	\$224,063	OK
41	\$6,712,271	(less) Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Expense	\$705,242	\$4,139	\$398,436	OK
42		(less) Current Month Deposit To Note Repayment Account				
43	\$5,100,957	(less) Charter School Transfer (Net)	\$201,819	\$201,819	\$0	OK
44	\$151,273,066	Current Month Expenses	\$10,505,429	\$3,013,725	\$994,776	\$6,496,928
45						
46		ENDING MONTH AVAILABLE BALANCES (WITHOUT Cash Flow Loan Amount)	\$20,123,807	\$19,896,743	\$19,652,961	OK
47		ENDING MONTH AVAILABLE BALANCES (WITH PRIMARY Cash Flow Loan Amount)	\$20,123,807	\$19,896,743	\$19,652,961	OK
48		CURRENT MONTH CASH FLOW LOAN BORROWING - Primary	\$0	\$0	\$0	OK
49		CUMULATIVE CASH FLOW LOAN BORROWING - Primary	\$0	\$0	\$0	OK
50						
51		ENDING MONTH AVAILABLE BALANCES (WITHOUT SECONDARY Cash Flow Loan Amount)				
52		ENDING MONTH AVAILABLE BALANCES (WITH SECONDARY Cash Flow Loan Amount)				
53		CURRENT MONTH CASH FLOW LOAN BORROWING - Secondary	\$0	\$0	\$0	
54		CUMULATIVE CASH FLOW LOAN BORROWING - Secondary	\$0	\$0	\$0	
55	Resolution OK					
56	\$14,693,348	CUMULATIVE CASH FLOW LOAN BORROWING - Primary & Secondary	\$0	\$0	\$0	
57	\$35,000,000	CASH FLOW LOAN RESOLUTION AMOUNT				
58		CUMULATIVE NOTE PAYMENT ACCOUNT				
59		NOTE PAYMENT ACCOUNT REQUIREMENT - Primary				
60		CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Primary				
61		NOTE PAYMENT ACCOUNT REQUIREMENT - Secondary				
62		CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Secondary				
63		MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS				
64		CUMULATIVE MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS				
65						
66		CASH FLOW LOAN BALANCE				
67						
68		Memo:				
69	\$0	Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Transfer (beginning of month transfer)	\$0		\$0	OK
70	3 100.0%		2.0%			
71	100.0%	Monthly Property Tax Collections - FY03/04 (sum to 100%) Mar, May, June = 2 Collection Dates	0.7%			
72	100.0%	Monthly Property Tax Collections - FY02/03 (sum to 100%) Mar, May, June = 2 Collection Dates	1.0%			
73	100.0%	Monthly Property Tax Collections - FY01/02 (sum to 100%) Mar, May, June = 2 Collection Dates	4.2%			
74	3 100.0%		8.2%			
75	100.0%	Monthly Specific Ownership Tax Collections - FY03/04 (sum to 100%)	7.7%			
76	100.0%	Monthly Specific Ownership Tax Collections - FY02/03 (sum to 100%)	8.4%			
77	100.0%	Monthly Specific Ownership Tax Collections - FY01/02 (sum to 100%)	8.5%			
78	\$0	Additional Override From November 2005 Election (if successful)				
79	\$42,525,416	March, May, and June Total Property Taxes				
80	\$14,693,348	Maximum Actual Cash Flow Loan				
81	34.6%	Cash Flow Loan % Of March, May, June Property Tax				
82	18.0%	Beginning Cash Balances As A % Of Cash Revenue				
83		Ending Other Funds Balance (see note 2 below)	\$1,748,829	\$2,292,600	\$2,152,164	OK
84		Ending Capital Reserve and/or Risk Mgmt./Insurance Reserve Balance	\$5,607,667	\$6,308,637	\$5,910,271	OK
85		TABOR Reserve	\$4,016,079	\$4,016,079	\$4,016,079	OK
86						
87		Notes:				
88	133,869,300	1. Prior Year (FY 04/05) TABOR District Spending (enter amount)				
89		2. Exclude Cap. Res., Risk Mgmt./Ins. Res., Pupil Activity (non-GF supported revenue/spending),				
90		Self Insurance Funds, Bond Redemption, and Capital Project Funds using exclusively voted bond funding.				

	FY 05/06	St. Vrain - Actuals								
2		Annual Total								
3		25,680	FY 04/05 School Finance Act Levy							
4		\$1,785,426,785	FY 04/05 Assessed Value (exclude Tax Increment District AV)							
5		\$1,879,400,335	FY 04/05 projected Assessed Value (exclude Tax Increment District AV)							
6		5.26%	Assessed Value Growth							
7		20,724.5	FY 04/05 Funded Pupil Count							
8		21,243.5	FY 05/06 projected Funded Pupil Count							
9		2.50%	Pupil Growth							
10		\$6,043	FY 05/06 projected Per Pupil Total Program Funding							
11		\$128,368,590	FY 05/06 projected Total Program Funding							
12				August	August Day 1 - 9	August Day 10 - 20	August Day 21 - end	August Check		
13			Beginning General Fund/Other Funds/Capital Reserve/Ins. Reserve Cash Balance (JULY 1, 2004 - PRIOR YEAR)							
14			Beginning General Fund Cash Balance (JULY 1, 2005 - CURRENT YEAR)							
15			(plus) Beginning Other Funds Cash Balance (JULY 1, 2005 - CURRENT YEAR) (see note 2 below)							
16			(plus) Capital Reserve and/or Risk Mgmt./Insurance Reserve Cash Balances (JULY 1, 2005 - CURRENT YEAR)							
17			(less) TABOR Reserve (see note 1 below)							
18			Beginning Month Cash Balances (WITHOUT Cash Flow Loan Amount)	\$20,123,807	\$20,123,807	\$16,894,504	\$17,321,029			
19			Beginning Month Cash Balances (WITH PRIMARY Cash Flow Loan Amount)	\$20,123,807	\$20,123,807	\$16,894,504	\$17,321,029			
20			Beginning Month Cash Balances (WITHOUT SECONDARY Cash Flow Loan Amount)							
21			Beginning Month Cash Balances (WITH SECONDARY Cash Flow Loan Amount)							
22										
23			Monthly Property Tax Total (Net Cash Received)	\$617,972		\$617,972				
24			Monthly Specific Ownership Tax Total (Net Cash Received)	\$489,893		\$489,893				
25		\$77,307,655	(plus) Current Month State Equalization Payment	\$6,445,312			\$6,445,312			OK
26	###	\$47,041,390	(plus) Current Month Property Taxes (School Finance Act Portion Only)	\$617,972		\$617,972				OK
27	0%	\$0	(plus) Current Month Hold Harmless, and Override Property Taxes	\$0		\$0				OK
28	64%	\$4,019,545	(plus) Current Month Specific Ownership Taxes (School Finance Act Portion Only)	\$313,813		\$313,813				OK
29	36%	\$2,255,359	(plus) Current Month Other Specific Ownership Taxes (Other Than From School Finance Act)	\$176,080		\$176,080				OK
30		\$4,621,545	(plus) Current Month Other General Fund Revenue	\$1,070,648	\$24,131	\$12,519	\$1,033,998			OK
31		\$11,693,709	(plus) Current Month Other Funds Revenue (see note 2 below)	\$736,184	\$36,977	\$240,394	\$458,813			OK
32		\$145,984	(plus) Current Month Other Capital Reserve and/or Risk Mgmt./Insurance Reserve Revenue (Exclude GF Transfers Into)	\$3,451	\$132	\$14	\$3,305			OK
33		\$147,085,187	Current Month Revenue	\$9,363,460	\$61,240	\$1,360,792	\$7,941,428			
34										
35		\$67,130,964	(less) Current Month Salaries Expense (General Fund) - exclude charter schools	\$5,636,422	\$0	\$0	\$5,636,422			OK
36		\$32,128,276	(less) Current Month Benefits Expense (General Fund) - include district share only - exclude charter schools	\$2,433,847	\$2,433,847	\$0	\$0			OK
37		\$27,507,411	(less) Current Month Other General Fund Expenses	\$1,749,151	\$504,113	\$547,665	\$697,373			OK
38		\$8,777,266	(less) Current Month Salaries Expense (Other Funds) - exclude charter schools	\$774,846	\$0	\$0	\$774,846			OK
39		\$0	(less) Current Month Benefits Expense (Other Funds) - include district share only - exclude charter schools	\$0	\$0	\$0	\$0			OK
40		\$3,915,921	(less) Current Month Other Funds Expense (see note 2 below)	\$430,325	\$65,854	\$62,380	\$302,091			OK
41		\$6,712,271	(less) Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Expense	\$1,145,029	\$84,910	\$324,222	\$735,897			OK
42			(less) Current Month Deposit To Note Repayment Account							
43		\$5,100,957	(less) Charter School Transfer (Net)	\$201,819	\$201,819	\$0	\$0			OK
44		\$151,273,066	Current Month Expenses	\$12,371,439	\$3,290,543	\$934,267	\$8,146,629			
45										
46			ENDING MONTH AVAILABLE BALANCES (WITHOUT Cash Flow Loan Amount)	\$17,115,828	\$16,894,504	\$17,321,029	\$17,115,828			OK
47			ENDING MONTH AVAILABLE BALANCES (WITH PRIMARY Cash Flow Loan Amount)	\$17,115,828	\$16,894,504	\$17,321,029	\$17,115,828			OK
48			CURRENT MONTH CASH FLOW LOAN BORROWING - Primary	\$0	\$0	\$0	\$0			OK
49			CUMULATIVE CASH FLOW LOAN BORROWING - Primary	\$0	\$0	\$0	\$0			OK
50										
51			ENDING MONTH AVAILABLE BALANCES (WITHOUT SECONDARY Cash Flow Loan Amount)							
52			ENDING MONTH AVAILABLE BALANCES (WITH SECONDARY Cash Flow Loan Amount)							
53			CURRENT MONTH CASH FLOW LOAN BORROWING - Secondary	\$0	\$0	\$0	\$0			
54			CUMULATIVE CASH FLOW LOAN BORROWING - Secondary	\$0	\$0	\$0	\$0			
55										
56	Resolution OK	\$14,693,348	CUMULATIVE CASH FLOW LOAN BORROWING - Primary & Secondary	\$0	\$0	\$0	\$0			
57		\$35,000,000	CASH FLOW LOAN RESOLUTION AMOUNT							
58			CUMULATIVE NOTE PAYMENT ACCOUNT							
59			NOTE PAYMENT ACCOUNT REQUIREMENT - Primary							
60			CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Primary							
61			NOTE PAYMENT ACCOUNT REQUIREMENT - Secondary							
62			CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Secondary							
63			MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS							
64			CUMULATIVE MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS							
65										
66			CASH FLOW LOAN BALANCE							
67										
68			Memo:							
69		\$0	Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Transfer (beginning of month transfer)	\$0			\$0			OK
70	3	100.0%		2.0%						
71		100.0%	Monthly Property Tax Collections - FY03/04 (sum to 100%) Mar, May, June = 2 Collection Dates	1.7%						
72		100.0%	Monthly Property Tax Collections - FY02/03 (sum to 100%) Mar, May, June = 2 Collection Dates	2.1%						
73		100.0%	Monthly Property Tax Collections - FY01/02 (sum to 100%) Mar, May, June = 2 Collection Dates	2.1%						
74	3	100.0%		7.6%						
75		100.0%	Monthly Specific Ownership Tax Collections - FY03/04 (sum to 100%)	7.8%						
76		100.0%	Monthly Specific Ownership Tax Collections - FY02/03 (sum to 100%)	7.5%						
77		100.0%	Monthly Specific Ownership Tax Collections - FY01/02 (sum to 100%)	7.4%						
78		\$0	Additional Override From November 2005 Election (if successful)							
79		\$42,525,416	March, May, and June Total Property Taxes							
80		\$14,693,348	Maximum Actual Cash Flow Loan							
81		34.6%	Cash Flow Loan % Of March, May, June Property Tax							
82		18.0%	Beginning Cash Balances As A % Of Cash Revenue							
83			Ending Other Funds Balance (see note 2 below)	\$1,279,842	\$1,719,952	\$1,897,966	\$1,279,842			OK
84			Ending Capital Reserve and/or Risk Mgmt./Insurance Reserve Balance	\$4,466,089	\$5,522,889	\$5,198,681	\$4,466,089			OK
85			TABOR Reserve	\$4,016,079	\$4,016,079	\$4,016,079	\$4,016,079			OK
86										
87			Notes:							
88		133,869,300	1. Prior Year (FY 04/05) TABOR District Spending (enter amount)							
89			2. Exclude Cap. Res., Risk Mgmt./Ins. Res., Pupil Activity (non-GF supported revenue/spending),							
90			Self Insurance Funds, Bond Redemption, and Capital Project Funds using exclusively voted bond funding.							

1	FY 05/06	St. Vrain - Actuals							
2	Annual Total								
3	25,680	FY 04/05 School Finance Act Levy							
4	\$1,785,426,785	FY 04/05 Assessed Value (exclude Tax Increment District AV)							
5	\$1,879,400,335	FY 04/05 projected Assessed Value (exclude Tax Increment District AV)							
6	5.26%	Assessed Value Growth							
7	20,724.5	FY 04/05 Funded Pupil Count							
8	21,243.5	FY 05/06 projected Funded Pupil Count							
9	2.50%	Pupil Growth							
10	\$6,043	FY 05/06 projected Per Pupil Total Program Funding							
11	\$128,368,590	FY 05/06 projected Total Program Funding							
12			September	September Day 1 - 9	September Day 10 - 20	September Day 21 - end	September Check		
13		Beginning General Fund/Other Funds/Capital Reserve/Ins. Reserve Cash Balance (JULY 1, 2004 - PRIOR YEAR)							
14		Beginning General Fund Cash Balance (JULY 1, 2005 - CURRENT YEAR)							
15		(plus) Beginning Other Funds Cash Balance (JULY 1, 2005 - CURRENT YEAR) (see note 2 below)							
16		(plus) Capital Reserve and/or Risk Mgmt./Insurance Reserve Cash Balances (JULY 1, 2005 - CURRENT YEAR)							
17		(less) TABOR Reserve (see note 1 below)							
18		Beginning Month Cash Balances (WITHOUT Cash Flow Loan Amount)	\$17,115,828	\$17,115,828	\$13,771,418	\$13,677,870			
19		Beginning Month Cash Balances (WITH PRIMARY Cash Flow Loan Amount)	\$17,115,828	\$17,115,828	\$13,771,418	\$13,677,870			
20		Beginning Month Cash Balances (WITHOUT SECONDARY Cash Flow Loan Amount)							
21		Beginning Month Cash Balances (WITH SECONDARY Cash Flow Loan Amount)							
22									
23		Monthly Property Tax Total (Net Cash Received)	\$489,948		\$489,948				
24		Monthly Specific Ownership Tax Total (Net Cash Received)	\$511,504		\$511,504				
25	\$77,307,655	(plus) Current Month State Equalization Payment	\$6,445,312			\$6,445,312			OK
26	### \$47,041,390	(plus) Current Month Property Taxes (School Finance Act Portion Only)	\$489,948		\$489,948				OK
27	0% \$0	(plus) Current Month Hold Harmless, and Override Property Taxes	\$0		\$0				OK
28	64% \$4,019,545	(plus) Current Month Specific Ownership Taxes (School Finance Act Portion Only)	\$327,657		\$327,657				OK
29	36% \$2,255,359	(plus) Current Month Other Specific Ownership Taxes (Other Than From School Finance Act)	\$183,847		\$183,847				OK
30	\$4,621,545	(plus) Current Month Other General Fund Revenue	\$55,264	\$12,264	\$11,000	\$32,000			OK
31	\$11,693,709	(plus) Current Month Other Funds Revenue (see note 2 below)	\$431,024	\$135,024	\$157,000	\$139,000			OK
32	\$145,984	(plus) Current Month Other Capital Reserve and/or Risk Mgmt./Insurance Reserve Revenue (Exclude GF Transfers Into)	\$900	\$0	\$0	\$900			OK
33	\$147,085,187	Current Month Revenue	\$7,933,952	\$147,288	\$1,169,452	\$6,617,212			
34									
35	\$67,130,964	(less) Current Month Salaries Expense (General Fund) - exclude charter schools	\$5,512,000	\$0	\$0	\$5,512,000			OK
36	\$32,128,276	(less) Current Month Benefits Expense (General Fund) - include district share only - exclude charter schools	\$2,734,430	\$2,734,430	\$0	\$0			OK
37	\$27,507,411	(less) Current Month Other General Fund Expenses	\$2,108,144	\$555,144	\$766,000	\$787,000			OK
38	\$8,777,266	(less) Current Month Salaries Expense (Other Funds) - exclude charter schools	\$702,000	\$0	\$0	\$702,000			OK
39	\$0	(less) Current Month Benefits Expense (Other Funds) - include district share only - exclude charter schools	\$0	\$0	\$0	\$0			OK
40	\$3,915,921	(less) Current Month Other Funds Expense (see note 2 below)	\$239,305	\$305	\$147,000	\$92,000			OK
41	\$6,712,271	(less) Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Expense	\$566,000	\$0	\$350,000	\$216,000			OK
42		(less) Current Month Deposit To Note Repayment Account							
43	\$5,100,957	(less) Charter School Transfer (Net)	\$201,819	\$201,819	\$0	\$0			OK
44	\$151,273,066	Current Month Expenses	\$12,063,698	\$3,491,698	\$1,263,000	\$7,309,000			
45									
46		ENDING MONTH AVAILABLE BALANCES (WITHOUT Cash Flow Loan Amount)	\$12,986,082	\$13,771,418	\$13,677,870	\$12,986,082			OK
47		ENDING MONTH AVAILABLE BALANCES (WITH PRIMARY Cash Flow Loan Amount)	\$12,986,082	\$13,771,418	\$13,677,870	\$12,986,082			OK
48		CURRENT MONTH CASH FLOW LOAN BORROWING - Primary	\$0	\$0	\$0	\$0			OK
49		CUMULATIVE CASH FLOW LOAN BORROWING - Primary	\$0	\$0	\$0	\$0			OK
50									
51		ENDING MONTH AVAILABLE BALANCES (WITHOUT SECONDARY Cash Flow Loan Amount)							
52		ENDING MONTH AVAILABLE BALANCES (WITH SECONDARY Cash Flow Loan Amount)							
53		CURRENT MONTH CASH FLOW LOAN BORROWING - Secondary	\$0	\$0	\$0	\$0			
54		CUMULATIVE CASH FLOW LOAN BORROWING - Secondary	\$0	\$0	\$0	\$0			
55	Resolution OK								
56	\$14,693,348	CUMULATIVE CASH FLOW LOAN BORROWING - Primary & Secondary	\$0	\$0	\$0	\$0			
57	\$35,000,000	CASH FLOW LOAN RESOLUTION AMOUNT							
58		CUMULATIVE NOTE PAYMENT ACCOUNT							
59		NOTE PAYMENT ACCOUNT REQUIREMENT - Primary							
60		CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Primary							
61		NOTE PAYMENT ACCOUNT REQUIREMENT - Secondary							
62		CUMULATIVE NOTE PAYMENT ACCOUNT BALANCE - Secondary							
63		MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS							
64		CUMULATIVE MARCH-MAY-JUNE PROPERTY TAX COLLECTIONS							
65									
66		CASH FLOW LOAN BALANCE							
67									
68		Memo:							
69	\$0	Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Transfer (beginning of month transfer)	\$0		\$0				OK
70	3 100.0%		0.6%						
71	100.0%	Monthly Property Tax Collections - FY03/04 (sum to 100%) Mar, May, June = 2 Collection Dates	0.6%						
72	100.0%	Monthly Property Tax Collections - FY02/03 (sum to 100%) Mar, May, June = 2 Collection Dates	0.6%						
73	100.0%	Monthly Property Tax Collections - FY01/02 (sum to 100%) Mar, May, June = 2 Collection Dates	0.7%						
74	3 100.0%		8.3%						
75	100.0%	Monthly Specific Ownership Tax Collections - FY03/04 (sum to 100%)	8.6%						
76	100.0%	Monthly Specific Ownership Tax Collections - FY02/03 (sum to 100%)	8.2%						
77	100.0%	Monthly Specific Ownership Tax Collections - FY01/02 (sum to 100%)	8.1%						
78	\$0	Additional Override From November 2005 Election (if successful)							
79	\$42,525,416	March, May, and June Total Property Taxes							
80	\$14,693,348	Maximum Actual Cash Flow Loan							
81	34.6%	Cash Flow Loan % Of March, May, June Property Tax							
82	18.0%	Beginning Cash Balances As A % Of Cash Revenue							
83		Ending Other Funds Balance (see note 2 below)	\$769,561	\$1,414,561	\$1,424,561	\$769,561			OK
84		Ending Capital Reserve and/or Risk Mgmt./Insurance Reserve Balance	\$3,900,989	\$4,466,089	\$4,116,089	\$3,900,989			OK
85		TABOR Reserve	\$4,016,079	\$4,016,079	\$4,016,079	\$4,016,079			OK
86									
87		Notes:							
88	133,869,300	1. Prior Year (FY 04/05) TABOR District Spending (enter amount)							
89		2. Exclude Cap. Res., Risk Mgmt./Ins. Res., Pupil Activity (non-GF supported revenue/spending),							
90		Self Insurance Funds, Bond Redemption, and Capital Project Funds using exclusively voted bond funding.							

INVESTMENT REPORT

St. Vrain Valley School district RE-1J							
Monthly Investment Report							
July 31, 2005							
Fund	Colotrust	Csafe	Wells Fargo	Liberty Savings	Multi-Bank Securities	Current Month Interest	Total
General	-	14,668,882.32	-	-	-	43,765.78	
General	505.31	-	-	-	-	1.24	14,669,387.63
Capital Reserve	-	1,645,829.84	-	-	-	5,132.30	
Capital Reserve	208,851.40	-	-	-	-	556.46	1,854,681.24
Vance Brand Civic Auditorium	-	62,401.15	-	-	-	167.13	62,401.15
Community School	-	678,951.14	-	-	-	2,059.89	
Community School	520,233.59	-	-	-	-	1,386.11	1,199,184.73
Fair Contributions	-	-	-	4,079,071.13		10,242.47	4,079,071.13
Bond	-	-	28,345,294.52	-	-	38,819.06	28,345,294.52
Building Securities	-	-	606,853.35	-	-	2,367.54	606,853.35
Building	-	2,106,113.46	-	-	-	5,737.21	2,106,113.46
Building	-	-	-	39,502,349.56	-	101,540.75	39,502,349.56
Food Service	-	588,270.80	-	-	-	1,575.66	
Food Service	388,164.93	-	-	-	-	1,034.22	976,435.73
Self-Insurance	-	1,522,905.89	-	-	-	4,282.81	1,522,905.89
Self-Insurance	-	-	-	-	2,580,365.20	2,130.02	2,580,365.20
Minimum Liability	-	1,033,355.17	-	-	-	2,767.81	1,033,355.17
Student Activity	-	-	-	2,456,847.87	-	6,036.48	2,456,847.87
Scholarship	-	-	-	103,807.67	-	308.82	103,807.67
Cemex	-	-	-	11,575.74	-	14.59	11,575.74
Ute Creek	-	-	-	125,633.00	-	318.80	125,633.00
Total	1,117,755.23	22,306,709.77	28,952,147.87	46,279,284.97	2,580,365.20	230,245.15	101,236,263.04