



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

November 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."

This page intentionally left blank

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)
 As of November 30,

	<u>2004</u>	<u>2005</u>	
Assets			
Cash and investments	\$ 2,274,378	\$ 4,243,904	
Accounts receivable	7,721	773	
Taxes receivable	-	-	A
Due from other funds	537,463	425,306	
Inventories	325,801	330,764	
	<u>325,801</u>	<u>330,764</u>	
Total assets	<u>\$ 3,145,363</u>	<u>\$ 5,000,747</u>	
Liabilities			
Accounts payable	330,166	\$ 14,199	
State loan payable	5,927,356	-	
Due to other funds	-	-	
Accrued salaries and benefits	5,294,494	6,083,383	B
Deferred revenues	1,979,708	1,730,062	A, C
	<u>1,979,708</u>	<u>1,730,062</u>	
Total liabilities	<u>13,531,724</u>	<u>7,827,644</u>	
Fund balances			
Reserved for inventories	325,801	330,764	
Reserved for statutory requirements	-	3,457,621	
Unreserved	(10,712,162)	(6,615,282)	
	<u>(10,712,162)</u>	<u>(6,615,282)</u>	
Total fund balance (deficit)	<u>(10,386,361)</u>	<u>(2,826,897)</u>	
Total liabilities and fund balance (deficit)	<u>\$ 3,145,363</u>	<u>\$ 5,000,747</u>	

Footnote:

- A On January 1, when property taxes will be levied, the District will record 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, 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 November 30

	FY05 July - November Actual	FY06 July - November Actual	Dollar Variance	Percent Variance
1 Revenues				
2 Local				
3 Property taxes	\$ 965,428	\$ 1,033,596	\$ 68,168	7.06%
4 Specific ownership taxes	2,026,375	2,065,817	39,442	1.95%
5 Investment income	571,145	670,724	99,579	17.43%
6 Charges for service	46,819	193,472	146,653	313.23%
7 Miscellaneous	88,946	114,482	25,536	28.71%
8 Total local revenues	<u>3,698,713</u>	<u>4,078,091</u>	<u>379,378</u>	10.26%
9 State				
10 Equalization, net	27,773,087	29,796,903	2,023,816	7.29%
11 Special Education	1,859,715	1,986,954	127,239	6.84%
12 Vocational Education	180,727	10,208	(170,519)	-94.35%
13 Transportation	821,779	838,926	17,147	2.09%
14 Gifted and Talented	88,250	89,322	1,072	1.21%
15 English Language Proficiency Act	10,579	10,352	(227)	-2.15%
16 Total state revenues	<u>30,734,137</u>	<u>32,732,665</u>	<u>1,998,528</u>	6.50%
17 Federal				
18 Adult Education	77,159	-	(77,159)	-100.00%
19 BOCES	-	-	-	N/A
20 Total federal revenues	<u>77,159</u>	<u>-</u>	<u>(77,159)</u>	-100.00%
21 Total revenues	<u>34,510,009</u>	<u>36,810,756</u>	<u>2,300,747</u>	6.67%
22				
23 Expenditures				
24 Salaries	28,916,435	29,105,162	(188,727)	-0.65%
25 Benefits	6,042,334	6,470,705	(428,371)	-7.09%
26 Purchased services	1,798,742	2,100,719	(301,977)	-16.79%
27 Supplies and materials	2,080,494	3,122,033	(1,041,539)	-50.06%
28 Other	175,513	159,645	15,868	9.04%
29 Allocation to charter schools	1,548,292	2,598,133	(1,049,841)	-67.81%
30 Capital outlay	372	3,548	(3,176)	-853.76%
31 Total expenditures	<u>40,562,182</u>	<u>43,559,945</u>	<u>(2,997,763)</u>	-7.39%
32				
33 Excess (deficiency) of revenues				
34 over (under) expenditures	(6,052,173)	(6,749,189)	(697,016)	-11.52%
35				
36 Other Financing Sources (Uses)				
37 Transfers in	-	-	-	N/A
38 Transfers out	(19,583)	(19,583)	-	0.00%
39 Total transfers	<u>(19,583)</u>	<u>(19,583)</u>	<u>-</u>	0.00%
40				
41 Net change in fund balance	(6,071,756)	(6,768,772)	(697,016)	11.48%
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>\$ (10,386,361)</u>	<u>\$ (2,826,897)</u>	<u>\$ 7,559,464</u>	72.78%

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, 2004 to October 31, 2004

	FY05 Amended Budget	FY05 July - November Actual	Balance Remaining	% of Actual to Budget
1 Revenues				
2 Local				
3 Property taxes	\$ 44,999,000	\$ 965,428	\$ (44,033,572)	2.15%
4 Specific ownership taxes	5,596,000	2,026,375	(3,569,625)	36.21%
5 Investment income	863,000	571,145	(291,855)	66.18%
6 Charges for service	43,000	46,819	3,819	108.88%
7 Miscellaneous	507,000	88,946	(418,054)	17.54%
8 Total local revenues	<u>52,008,000</u>	<u>3,698,713</u>	<u>(48,309,287)</u>	7.11%
9 State				
10 Equalization, net	66,486,000	27,773,087	(38,712,913)	41.77%
11 Special Education	1,809,000	1,859,715	50,715	102.80%
12 Vocational Education	714,000	180,727	(533,273)	25.31%
13 Transportation	869,000	821,779	(47,221)	94.57%
14 Gifted and Talented	147,000	88,250	(58,750)	60.03%
15 English Language Proficiency Act	82,000	10,579	(71,421)	12.90%
16 Total state revenues	<u>70,107,000</u>	<u>30,734,137</u>	<u>(39,372,863)</u>	43.84%
17 Federal				
18 Adult Education	139,000	77,159	(61,841)	55.51%
19 BOCES	51,000	-	(51,000)	0.00%
20 Total federal revenues	<u>190,000</u>	<u>77,159</u>	<u>(112,841)</u>	40.61%
21 Total revenues	<u>122,305,000</u>	<u>34,510,009</u>	<u>(87,794,991)</u>	28.22%
22				
23 Expenditures				
24 Salaries	86,189,000	28,916,435	57,272,565	33.55%
25 Benefits	16,769,000	6,042,334	10,726,666	36.03%
26 Purchased services	6,522,000	1,798,742	4,723,258	27.58%
27 Supplies and materials	6,884,000	2,080,494	4,803,506	30.22%
28 Other	571,000	175,513	395,487	30.74%
29 Allocation to charter schools	4,050,000	1,548,292	2,501,708	38.23%
30 Capital outlay	299,000	372	298,628	0.12%
31 Total expenditures	<u>121,284,000</u>	<u>40,562,182</u>	<u>80,721,818</u>	33.44%
32				
33 Excess (deficiency) of revenues				
34 over (under) expenditures	1,021,000	(6,052,173)	(7,073,173)	
35				
36 Other Financing Sources (Uses)				
37 Transfers in	-	-	-	N/A
38 Transfers out	(47,000)	(19,583)	27,417	41.67%
39 Total transfers	<u>(47,000)</u>	<u>(19,583)</u>	<u>27,417</u>	41.67%
40				
41 Net change in fund balance	974,000	(6,071,756)	(7,045,756)	
42 Fund balance (deficit), 7/1/04	<u>(4,314,605)</u>	<u>(4,314,605)</u>	<u>-</u>	
43 Fund balance (deficit), ending	<u>\$ (3,340,605)</u>	<u>\$ (10,386,361)</u>	<u>\$ (7,045,756)</u>	
44 Expected year-end fund (deficit) as percentage				
45 of annual expenditure budget	<u>-2.75%</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, 2005 to November 30, 2005

	FY06 Amended Budget	FY06 July - November Actual	Balance Remaining	% of Actual to Budget
1 Revenues				
2 Local				
3 Property taxes	\$ 47,164,000	\$ 1,033,596	\$ (46,130,404)	2.19%
4 Specific ownership taxes	6,231,000	2,065,817	(4,165,183)	33.15%
5 Investment income	600,000	670,724	70,724	111.79%
6 Charges for service	43,000	193,472	150,472	449.93%
7 Miscellaneous	600,000	114,482	(485,518)	19.08%
8 Total local revenues	<u>54,638,000</u>	<u>4,078,091</u>	<u>(50,559,909)</u>	7.46%
9 State				
10 Equalization, net	72,647,657	29,796,903	(42,850,754)	41.02%
11 Special Education	1,986,954	1,986,954	-	100.00%
12 Vocational Education	800,000	10,208	(789,792)	1.28%
13 Transportation	867,436	838,926	(28,510)	96.71%
14 Gifted and Talented	148,869	89,322	(59,547)	60.00%
15 English Language Proficiency Act	103,000	10,352	(92,648)	10.05%
16 Total state revenues	<u>76,553,916</u>	<u>32,732,665</u>	<u>(43,821,251)</u>	42.76%
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	<u>131,382,916</u>	<u>36,810,756</u>	<u>(94,572,160)</u>	28.02%
22				
23 Designated and reserved fund balance	<u>3,939,379</u>	<u>-</u>	<u>(3,939,379)</u>	0.00%
24	<u>135,322,295</u>	<u>36,810,756</u>	<u>(98,511,539)</u>	27.20%
25				
26 Expenditures				
27 Salaries	88,778,757	29,105,162	59,673,595	32.78%
28 Benefits	18,222,605	6,470,705	11,751,900	35.51%
29 Purchased services	7,652,857	2,100,719	5,552,138	27.45%
30 Supplies and materials	8,644,087	3,122,033	5,522,054	36.12%
31 Other	576,876	159,645	417,231	27.67%
32 Allocation to charter schools	6,115,000	2,598,133	3,516,867	42.49%
33 Capital outlay	895,141	3,548	891,593	0.40%
34 Prior year obligations	<u>3,939,379</u>	<u>-</u>	<u>3,939,379</u>	0.00%
35 Total expenditures	<u>134,824,702</u>	<u>43,559,945</u>	<u>91,264,757</u>	32.31%
36				
37 Excess (deficiency) of revenues				
38 over (under) expenditures	497,593	(6,749,189)	(7,246,782)	
39				
40 Other Financing Sources (Uses)				
41 Transfers in	-	-	-	N/A
42 Transfers out	<u>(47,000)</u>	<u>(19,583)</u>	<u>27,417</u>	41.67%
43 Total transfers	<u>(47,000)</u>	<u>(19,583)</u>	<u>27,417</u>	41.67%
44				
45 Net change in fund balance	450,593	(6,768,772)	(7,219,365)	
46 Fund balance (deficit), 7/1/05	<u>-</u>	<u>3,941,875</u>	<u>3,941,875</u>	
47 Fund balance (deficit), ending	<u>\$ 450,593</u>	<u>\$ (2,826,897)</u>	<u>\$ (3,277,490)</u>	
48 Expected year-end fund balance as percentage				
49 of annual expenditure budget	<u>0.33%</u>			

This page intentionally left blank

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)

Prior Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2004 to November 30, 2004

	FY05 Adopted Budget	FY05 July - November Actual	Balance Remaining	% of Actual to Budget
Revenues				
Property taxes	\$ 24,877,000	\$ 517,187	\$ (24,359,813)	2.08%
Investment income	-	60,243	60,243	N/A
Total revenues	<u>24,877,000</u>	<u>577,430</u>	<u>(24,299,570)</u>	2.32%
Expenditures				
Debt principal	2,850,000	-	2,850,000	0.00%
Accrued interest	4,380,000	-	4,380,000	0.00%
Debt interest - Dec 15 & June 15	13,783,000	-	13,783,000	0.00%
Fiscal charges	10,000	1,500	8,500	15.00%
Total expenditures	<u>21,023,000</u>	<u>1,500</u>	<u>21,021,500</u>	0.01%
Excess (deficiency) of revenues over (under) expenditures	3,854,000	575,930	(3,278,070)	
Fund balance, 7/1/04	<u>24,180,448</u>	<u>24,180,448</u>	<u>-</u>	
Fund balance, ending	<u>\$ 28,034,448</u>	<u>\$ 24,756,378</u>	<u>\$ (3,278,070)</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>133.35%</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, 2005 to November 30, 2005

	FY06 Amended Budget	FY06 July - November Actual	Balance Remaining	% of Actual to Budget
Revenues				
Property taxes	\$ 26,423,000	\$ 567,591	\$ (25,855,409)	2.15%
Investment income	128,000	225,187	97,187	175.93%
Total revenues	<u>26,551,000</u>	<u>792,778</u>	<u>(25,758,222)</u>	2.99%
Expenditures				
Debt principal	10,680,000	-	10,680,000	0.00%
Debt interest - Dec 15 & June 15	13,732,000	-	13,732,000	0.00%
Fiscal charges	8,000	1,000	7,000	12.50%
Total expenditures	<u>24,420,000</u>	<u>1,000</u>	<u>24,419,000</u>	0.00%
Excess (deficiency) of revenues over (under) expenditures	2,131,000	791,778	(1,339,222)	
Fund balance, 7/1/05	<u>28,636,780</u>	<u>28,636,780</u>	<u>-</u>	
Fund balance, ending	<u>\$ 30,767,780</u>	<u>\$ 29,428,558</u>	<u>\$ (1,339,222)</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>125.99%</u>			

This page intentionally left blank

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

Prior Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2004 to November 30, 2004

	FY05 Adopted Budget	FY05 July - November 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	-	-	-	
Fund balance, 7/1/04	648,502	648,502	-	
Fund balance, ending	\$ 648,502	\$ 648,502	\$ -	
Expected year-end fund balance as percentage of annual expenditure budget	N/A			

St. Vrain Valley School District RE-1J

Building Fund (41) - Project 1997

Current Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2005 to November 30, 2005

	FY06 Adopted Budget	FY06 July - November 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	-	-	-	
Fund balance, 7/1/05	648,502	648,502	-	
Fund balance, ending	\$ 648,502	\$ 648,502	\$ -	
Expected year-end fund balance as percentage of annual expenditure budget	N/A			

St. Vrain Valley School District RE-1J

Building Fund (41) - Project 2002

Prior Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2004 to November 30, 2004

	FY05 Amended Budget	FY05 July - November Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 43,000	\$ 41,368	\$ (1,632)	96.20%
Total revenues	<u>43,000</u>	<u>41,368</u>	<u>(1,632)</u>	96.20%
Expenditures				
Salaries	470,000	168,175	301,825	35.78%
Benefits	94,000	29,695	64,305	31.59%
Construction projects	<u>74,177,446</u>	<u>19,874,182</u>	<u>54,303,264</u>	26.79%
Total expenditures	<u>74,741,446</u>	<u>20,072,052</u>	<u>54,669,394</u>	26.86%
Excess (deficiency) of revenues over (under) expenditures	(74,698,446)	(20,030,684)	54,667,762	
Other Financing Sources				
Bond proceeds	-	-	-	N/A
Premium on bonds issued	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Net change in fund balance	(74,698,446)	(20,030,684)	54,667,762	
Fund balance, 7/1/04	<u>74,049,944</u>	<u>74,049,944</u>	<u>-</u>	
Fund balance, ending	<u>\$ (648,502)</u>	<u>\$ 54,019,260</u>	<u>\$ 54,667,762</u>	
Expected year-end fund (deficit) as percentage of annual expenditure budget	<u>-0.87%</u>			

St. Vrain Valley School District RE-1J

Building Fund (41) - Project 2002

Current Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2005 to November 30, 2005

	FY06 Amended Budget	FY06 July - November Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 114,000	\$ 40,161	\$ (73,839)	35.23%
Total revenues	<u>114,000</u>	<u>40,161</u>	<u>(73,839)</u>	35.23%
Expenditures				
Salaries	500,000	127,394	372,606	25.48%
Benefits	100,000	24,296	75,704	24.30%
Purchased services	8,000,000	1,326,824	6,673,176	16.59%
Supplies	4,000,000	1,880,456	2,119,544	47.01%
Construction projects	84,831,165	14,043,810	70,787,355	16.56%
Other	170,000	82,371	87,629	48.45%
Interest expense	<u>65,000</u>	<u>28,426</u>	<u>36,574</u>	43.73%
Total expenditures	<u>97,666,165</u>	<u>17,513,577</u>	<u>80,152,588</u>	17.93%
Excess (deficiency) of revenues over (under) expenditures	(97,552,165)	(17,473,416)	80,078,749	
Other Financing Sources (Uses)				
Bond proceeds	56,800,000	-	(56,800,000)	0.00%
Premium on bonds issued	-	-	-	N/A
Bond issuance costs	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Total other financing sources (uses)	<u>56,800,000</u>	<u>-</u>	<u>(56,800,000)</u>	
Net change in fund balance	(40,752,165)	(17,473,416)	23,278,749	
Fund balance, 7/1/05	<u>40,285,643</u>	<u>40,285,643</u>	<u>-</u>	
Fund balance, ending	<u>\$ (466,522)</u>	<u>\$ 22,812,227</u>	<u>\$ 23,278,749</u>	
Expected year-end fund (deficit) as percentage of annual expenditure budget	<u>-0.48%</u>			

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 November 30

	FY05 July - November Actual	FY06 July - November Actual	Dollar Variance	Percent Variance
Revenues				
Equalization	\$ 1,622,111	\$ 1,774,548	\$ 152,437	9.40%
Investment income	5,513	19,275	13,762	249.63%
Miscellaneous	<u>5,942</u>	<u>5,878</u>	<u>(64)</u>	-1.08%
Total revenues	<u>1,633,566</u>	<u>1,799,701</u>	<u>166,135</u>	10.17%
Expenditures				
Capital outlay	<u>2,041,927</u>	<u>3,341,213</u>	<u>(1,299,286)</u>	-63.63%
Total expenditures	<u>2,041,927</u>	<u>3,341,213</u>	<u>(1,299,286)</u>	-63.63%
Excess (deficiency) of revenues over (under) expenditures	(408,361)	(1,541,512)	(1,133,151)	277.49%
Other Financing Sources (Uses)				
Proceeds from sale of land	-	-	-	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	(408,361)	(1,541,512)	(1,133,151)	277.49%
Fund balance, beginning	<u>856,393</u>	<u>1,824,690</u>	<u>968,297</u>	113.07%
Fund balance, ending	<u>\$ 448,032</u>	<u>\$ 283,178</u>	<u>\$ (164,854)</u>	-36.80%

St. Vrain Valley School District RE-1J

Capital Reserve Fund (21)

Prior Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2004 to November 30, 2004

	FY05 Amended Budget	FY05 July - November Actual	Balance Remaining	% of Actual to Budget
Revenues				
Equalization	\$ 3,920,000	\$ 1,622,111	\$ (2,297,889)	41.38%
Investment income	12,000	5,513	(6,487)	45.94%
Miscellaneous	-	5,942	5,942	N/A
Total revenues	<u>3,932,000</u>	<u>1,633,566</u>	<u>(2,298,434)</u>	41.55%
Expenditures				
Capital outlay	<u>5,169,393</u>	<u>2,041,927</u>	<u>3,127,466</u>	39.50%
Total expenditures	<u>5,169,393</u>	<u>2,041,927</u>	<u>3,127,466</u>	39.50%
Excess (deficiency) of revenues over (under) expenditures	(1,237,393)	(408,361)	829,032	
Other Financing Sources (Uses)				
Proceeds from sale of land (Creekside)	855,000	-	(855,000)	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>381,000</u>	<u>-</u>	<u>(381,000)</u>	0.00%
Net change in fund balance	(856,393)	(408,361)	448,032	
Fund balance, 7/1/04	<u>856,393</u>	<u>856,393</u>	<u>-</u>	
Fund balance, ending	<u>\$ -</u>	<u>\$ 448,032</u>	<u>\$ 448,032</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>0.00%</u>			

St. Vrain Valley School District RE-1J

Capital Reserve Fund (21)

Current Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2005 to November 30, 2005

	FY06 Amended Budget	FY06 July - November Actual	Balance Remaining	% of Actual to Budget
Revenues				
Equalization	\$ 3,985,343	\$ 1,774,548	\$ (2,210,795)	44.53%
Investment income	27,000	19,275	(7,725)	71.39%
Miscellaneous	-	5,878	5,878	N/A
Total revenues	<u>4,012,343</u>	<u>1,799,701</u>	<u>(2,212,642)</u>	44.85%
Expenditures				
Capital outlay	<u>7,063,033</u>	<u>3,341,213</u>	<u>3,721,820</u>	47.31%
Total expenditures	<u>7,063,033</u>	<u>3,341,213</u>	<u>3,721,820</u>	47.31%
Excess (deficiency) of revenues over (under) expenditures	(3,050,690)	(1,541,512)	1,509,178	
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	(1,324,690)	(1,541,512)	(216,822)	
Fund balance, 7/1/05	<u>1,824,690</u>	<u>1,824,690</u>	<u>-</u>	
Fund balance, ending	<u>\$ 500,000</u>	<u>\$ 283,178</u>	<u>\$ (216,822)</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>7.08%</u>			

This page intentionally left blank

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)

Prior Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2004 to November 30, 2004

	FY05 Amended Budget	FY05 July - November Actual	Balance Remaining	% of Actual to Budget
Revenues				
Equalization	\$ 216,000	\$ 91,039	\$ (124,961)	42.15%
Total revenues	<u>216,000</u>	<u>91,039</u>	<u>(124,961)</u>	42.15%
Expenditures				
Salaries	40,000	14,270	25,730	35.68%
Benefits	9,000	3,339	5,661	37.10%
Purchased services	193,484	55,865	137,619	28.87%
Supplies and materials	<u>9,000</u>	<u>1,648</u>	<u>7,352</u>	18.31%
Total expenditures	<u>251,484</u>	<u>75,122</u>	<u>176,362</u>	29.87%
Excess (deficiency) of revenues over (under) expenditures	(35,484)	15,917	51,401	
Fund balance, 7/1/04	<u>35,484</u>	<u>35,484</u>	<u>-</u>	
Fund balance, ending	<u>\$ -</u>	<u>\$ 51,401</u>	<u>\$ 51,401</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>0.00%</u>			

St. Vrain Valley School District RE-1J

Colorado Preschool Fund (19)

Current Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2005 to November 30, 2005

	FY06 Amended Budget	FY06 July - November Actual	Balance Remaining	% of Actual to Budget
Revenues				
Equalization	\$ 317,405	\$ 132,256	\$ (185,149)	41.67%
Total revenues	<u>317,405</u>	<u>132,256</u>	<u>(185,149)</u>	41.67%
Expenditures				
Salaries	50,000	12,921	37,079	25.84%
Benefits	10,877	1,987	8,890	18.27%
Purchased services	265,399	77,998	187,401	29.39%
Supplies and materials	<u>13,123</u>	<u>1,977</u>	<u>11,146</u>	15.07%
Total expenditures	<u>339,399</u>	<u>94,883</u>	<u>244,516</u>	27.96%
Excess (deficiency) of revenues over (under) expenditures	(21,994)	37,373	59,367	
Fund balance, 7/1/05	<u>21,994</u>	<u>21,994</u>	<u>-</u>	
Fund balance, ending	<u>\$ -</u>	<u>\$ 59,367</u>	<u>\$ 59,367</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>0.00%</u>			

This page intentionally left blank

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 November 30

		FY05 July - November Actual	FY06 July - November Actual	Dollar Variance	Percent Variance
Revenues					
	Investment income	\$ 5,995	\$ 16,646	\$ 10,651	177.66%
	Charges for services				
A	Adult Outsource Program	7,049	3,544	(3,505)	-49.72%
B	Drivers Education Program	81,073	70,712	(10,361)	-12.78%
C	Summer School Program	2,268	4,265	1,997	88.05%
	Community School Programs				
D	Day Care	198,185	263,096	64,911	32.75%
E	Enrichment	97,732	90,825	(6,907)	-7.07%
F	Kinder Enrichment	41,383	76,018	34,635	83.69%
G	Preschool	282,498	337,081	54,583	19.32%
	Facility Use				
H	Building Share	23,106	30,079	6,973	30.18%
I	Comm'y School Share	69,631	38,264	(31,367)	-45.05%
J	Other Comm'y School Programs	49,335	45,600	(3,735)	-7.57%
	Total revenues	<u>858,255</u>	<u>976,130</u>	<u>117,875</u>	13.73%
Expenditures					
	Instruction				
A	Adult Outsource Program	3,896	3,969	(73)	-1.87%
B	Drivers Education Program	91,702	79,206	12,496	13.63%
C	Summer School Program	75,619	50,606	25,013	33.08%
	Community School Programs				
D	Day Care	215,409	229,462	(14,053)	-6.52%
E	Enrichment	109,631	91,548	18,083	16.49%
F	Kinder Enrichment	15,432	64,518	(49,086)	-318.08%
G	Preschool	336,139	374,735	(38,596)	-11.48%
	Facility Use				
H	Building Share	29,128	27,701	1,427	4.90%
I	Comm'y School Share	72,435	66,480	5,955	8.22%
J	Other Comm'y School Programs	37,908	46,291	(8,383)	-22.11%
	Total expenditures	<u>987,299</u>	<u>1,034,516</u>	<u>(47,217)</u>	-4.78%
	Excess (deficiency) of revenues over (under) expenditures	(129,044)	(58,386)	70,658	-54.75%
	Fund balance, beginning	<u>1,260,957</u>	<u>1,264,423</u>	<u>3,466</u>	0.27%
	Fund balance, ending	<u>\$ 1,131,913</u>	<u>\$ 1,206,037</u>	<u>\$ 74,124</u>	6.55%

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, 2004 to November 30, 2004

	FY05 Amended Budget	FY05 July - November Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ -	\$ 5,995	\$ 5,995	N/A
Charges for services	<u>1,790,000</u>	<u>852,260</u>	<u>(937,740)</u>	47.61%
Total revenues	<u>1,790,000</u>	<u>858,255</u>	<u>(931,745)</u>	47.95%
Expenditures				
Instruction	<u>1,790,000</u>	<u>987,299</u>	<u>802,701</u>	55.16%
Total expenditures	<u>1,790,000</u>	<u>987,299</u>	<u>802,701</u>	55.16%
Excess (deficiency) of revenues over (under) expenditures	-	(129,044)	(129,044)	
Fund balance, 7/1/04	<u>1,260,957</u>	<u>1,260,957</u>	<u>-</u>	
Fund balance, ending	<u>\$ 1,260,957</u>	<u>\$ 1,131,913</u>	<u>\$ (129,044)</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>70.44%</u>			

St. Vrain Valley School District RE-1J

Community Education Fund (27)

Current Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2005 to November 30, 2005

	FY06 Amended Budget	FY06 July - November Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 19,000	\$ 16,646	\$ (2,354)	87.61%
Charges for services	<u>3,081,000</u>	<u>959,484</u>	<u>(2,121,516)</u>	31.14%
Total revenues	<u>3,100,000</u>	<u>976,130</u>	<u>(2,123,870)</u>	31.49%
Expenditures				
Instruction	<u>3,100,000</u>	<u>1,034,516</u>	<u>2,065,484</u>	33.37%
Total expenditures	<u>3,100,000</u>	<u>1,034,516</u>	<u>2,065,484</u>	33.37%
Excess (deficiency) of revenues over (under) expenditures	-	(58,386)	(58,386)	
Fund balance, 7/1/05	<u>1,264,423</u>	<u>1,264,423</u>	<u>-</u>	
Fund balance, ending	<u>\$ 1,264,423</u>	<u>\$ 1,206,037</u>	<u>\$ (58,386)</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>40.79%</u>			

This page intentionally left blank

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)

Prior Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2004 to November 30, 2004

	FY05 Amended Budget	FY05 July - November Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 143,000	\$ 61,399	\$ (81,601)	42.94%
Cash in lieu	1,403,000	328,487	(1,074,513)	23.41%
Total revenues	1,546,000	389,886	(1,156,114)	25.22%
Expenditures				
Purchased services	10,000	10,742	(742)	107.42%
Capital outlay	5,225,470	491,420	4,734,050	9.40%
Total expenditures	5,235,470	502,162	4,733,308	9.59%
Excess (deficiency) of revenues over (under) expenditures	(3,689,470)	(112,276)	3,577,194	
Fund balance, 7/1/04	3,689,470	3,689,470	-	
Fund balance, ending	\$ -	\$ 3,577,194	\$ 3,577,194	
Expected year-end fund balance as percentage of annual expenditure budget	0.00%			

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, 2005 to November 30, 2005

	FY06 Amended Budget	FY06 July - November Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 175,000	\$ 75,597	\$ (99,403)	43.20%
Cash in lieu	<u>1,140,000</u>	<u>521,583</u>	<u>(618,417)</u>	45.75%
Total revenues	<u>1,315,000</u>	<u>597,180</u>	<u>(717,820)</u>	45.41%
Expenditures				
Purchased services	48,000	32,048	15,952	66.77%
Capital outlay	<u>4,670,769</u>	<u>76,173</u>	<u>4,594,596</u>	1.63%
Total expenditures	<u>4,718,769</u>	<u>108,221</u>	<u>4,610,548</u>	2.29%
Excess (deficiency) of revenues over (under) expenditures	(3,403,769)	488,959	3,892,728	
Fund balance, 7/1/05	<u>3,453,769</u>	<u>3,453,769</u>	<u>-</u>	
Fund balance, ending	<u>\$ 50,000</u>	<u>\$ 3,942,728</u>	<u>\$ 3,892,728</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>1.06%</u>			

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-nine schools. Eighteen 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 November 30

	FY05 July - November Actual	FY06 July - November Actual	Dollar Variance	Percent Variance
1 Revenues				
2 Investment income	\$ 4,775	\$ 10,662	\$ 5,887	123.29%
3 Charges for service	1,169,703	1,220,188	50,485	4.32%
4 Miscellaneous	2,261	3,052	791	34.98%
5 State match	-	8,726	8,726	N/A
6 National School Lunch/Breakfast Program	230,783	322,402	91,619	39.70%
7 Total revenues	<u>1,407,522</u>	<u>1,565,030</u>	<u>157,508</u>	11.19%
8				
9 Expenses				
10 Salaries	576,901	719,483	(142,582)	-24.72%
11 Benefits	122,489	170,651	(48,162)	-39.32%
12 Purchased services	141,211	198,365	(57,154)	-40.47%
13 Supplies and materials	677,051	814,701	(137,650)	-20.33%
14 Capital outlay	46,581	146,188	(99,607)	-213.84%
15 Other	25,000	25,000	-	0.00%
16 Total expenses	<u>1,589,233</u>	<u>2,074,388</u>	<u>(485,155)</u>	-30.53%
17				
18 Net income (loss), cash basis	(181,711)	(509,358)	(327,647)	180.31%
19				
20 Non-cash revenues (expenses)				
21 Depreciation	(54,853)	(50,569)	4,284	7.81%
22 Capital outlay - capitalized	19,480	10,314	(9,166)	-47.05%
23 Loss on disposal of equipment	-	-	-	N/A
24 Commodities received	131,921	104,309	(27,612)	-20.93%
25 Commodities used	<u>(60,844)</u>	<u>(62,758)</u>	<u>(1,914)</u>	-3.15%
26				
27 Change in net assets	(146,007)	(508,062)	(362,055)	247.97%
28				
29 Net assets, beginning	<u>1,853,885</u>	<u>2,207,685</u>	<u>353,800</u>	19.08%
30				
31 Net assets, ending	<u>\$ 1,707,878</u>	<u>\$ 1,699,623</u>	<u>\$ (8,255)</u>	-0.48%

St. Vrain Valley School District RE-1J

Food Service Fund (51)

Prior Year Budget to Actual (Unaudited)

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

For the period July 1, 2004 to November 30, 2004

	FY05 Amended Budget	FY05 July - November Actual	Balance Remaining	% of Actual to Budget
1 Revenues				
2 Investment income	\$ 6,000	\$ 4,775	\$ (1,225)	79.58%
3 Charges for service	2,908,000	1,169,703	(1,738,297)	40.22%
4 Miscellaneous	10,000	2,261	(7,739)	22.61%
5 State match	52,000	-	(52,000)	0.00%
6 National School Lunch/Breakfast Program	1,360,000	230,783	(1,129,217)	16.97%
7 Total revenues	<u>4,336,000</u>	<u>1,407,522</u>	<u>(2,928,478)</u>	32.46%
8				
9 Expenses				
10 Salaries	1,774,000	576,901	1,197,099	32.52%
11 Benefits	392,000	122,489	269,511	31.25%
12 Purchased services	250,000	141,211	108,789	56.48%
13 Supplies and materials	1,963,000	677,051	1,285,949	34.49%
14 Capital outlay	100,000	46,581	53,419	46.58%
15 Other	100,000	25,000	75,000	25.00%
16 Total expenses	<u>4,579,000</u>	<u>1,589,233</u>	<u>2,989,767</u>	34.71%
17				
18 Net income (loss), cash basis	(243,000)	(181,711)	61,289	
19				
20 Non-cash revenues (expenses)				
21 Depreciation	(110,000)	(54,853)	55,147	49.87%
22 Capital outlay - capitalized	40,000	19,480	(20,520)	48.70%
23 Loss on disposal of equipment	-	-	-	N/A
24 Commodities received	200,000	131,921	(68,079)	65.96%
25 Commodities used	<u>(200,000)</u>	<u>(60,844)</u>	<u>139,156</u>	30.42%
26				
27 Change in net assets	(313,000)	(146,007)	166,993	
28				
29 Net assets, 7/1/04	<u>1,853,885</u>	<u>1,853,885</u>	<u>-</u>	
30				
31 Net assets, ending	<u>\$ 1,540,885</u>	<u>\$ 1,707,878</u>	<u>\$ 166,993</u>	
32				
33 Expected year-end net assets as percentage				
34 of annual expense budget	<u>33.65%</u>			

St. Vrain Valley School District RE-1J

Food Service Fund (51)

Current Year Budget to Actual (Unaudited)

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

For the period July 1, 2005 to November 30, 2005

	FY06 Amended Budget	FY06 July - November Actual	Balance Remaining	% of Actual to Budget
1 Revenues				
2 Investment income	\$ 12,000	\$ 10,662	\$ (1,338)	88.85%
3 Charges for service	2,900,000	1,220,188	(1,679,812)	42.08%
4 Miscellaneous	22,000	3,052	(18,948)	13.87%
5 State match	58,000	8,726	(49,274)	15.04%
6 National School Lunch/Breakfast Program	2,000,000	322,402	(1,677,598)	16.12%
7 Total revenues	<u>4,992,000</u>	<u>1,565,030</u>	<u>(3,426,970)</u>	31.35%
8				
9 Expenses				
10 Salaries	2,050,000	719,483	1,330,517	35.10%
11 Benefits	418,000	170,651	247,349	40.83%
12 Purchased services	300,000	198,365	101,635	66.12%
13 Supplies and materials	2,305,000	814,701	1,490,299	35.34%
14 Capital outlay	100,000	146,188	(46,188)	146.19%
15 Other	206,000	25,000	181,000	12.14%
16 Total expenses	<u>5,379,000</u>	<u>2,074,388</u>	<u>3,304,612</u>	38.56%
17				
18 Net income (loss), cash basis	(387,000)	(509,358)	(122,358)	
19				
20 Non-cash revenues (expenses)				
21 Depreciation	(115,000)	(50,569)	64,431	43.97%
22 Capital outlay - capitalized	-	10,314	10,314	N/A
23 Loss on disposal of equipment	-	-	-	N/A
24 Commodities received	216,000	104,309	(111,691)	48.29%
25 Commodities used	<u>(216,000)</u>	<u>(62,758)</u>	<u>153,242</u>	29.05%
26				
27 Change in net assets	(502,000)	(508,062)	(6,062)	
28				
29 Net assets, 7/1/05	<u>2,207,685</u>	<u>2,207,685</u>	<u>-</u>	
30				
31 Net assets, ending	<u>\$ 1,705,685</u>	<u>\$ 1,699,623</u>	<u>\$ (6,062)</u>	
32				
33 Expected year-end net assets as percentage				
34 of annual expense budget	<u>31.71%</u>			

This page intentionally left blank

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 2005-06, the No Child Left Behind (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 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 November 30

	FY05 July - November Actual	FY06 July - November Actual	Dollar Variance	Percent Variance
Revenues				
Local grants	\$ 12,227	\$ 19,148	\$ 6,921	56.60%
State grants	22,634	-	(22,634)	-100.00%
Federal grants	(133,355)	328,568	461,923	-346.39%
Total revenues	(98,494)	347,716	446,210	-453.03%
Expenditures				
Salaries	1,271,091	1,815,461	(544,370)	-42.83%
Benefits	280,586	381,770	(101,184)	-36.06%
Purchased services	103,305	105,739	(2,434)	-2.36%
Supplies and materials	107,532	191,808	(84,276)	-78.37%
Capital outlay	6,105	40,656	(34,551)	-565.95%
Other	35,313	46,364	(11,051)	-31.29%
Total expenditures	1,803,932	2,581,798	(777,866)	-43.12%
Excess (deficiency) of revenues over (under) expenditures	(1,902,426)	(2,234,082)	(331,656)	17.43%
Fund balance, beginning	-	-	-	N/A
Fund (deficit), ending	\$ (1,902,426)	\$ (2,234,082)	\$ (331,656)	17.43%

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, 2004 to November 30, 2004

	FY05 Adopted Budget	FY05 July - November Actual	Balance Remaining	% of Actual to Budget
Revenues				
Local grants	\$ 83,000	\$ 12,227	\$ (70,773)	14.73%
State grants	251,000	22,634	(228,366)	9.02%
Federal grants	5,650,000	(133,355)	(5,783,355)	-2.36%
Total revenues	<u>5,984,000</u>	<u>(98,494)</u>	<u>(6,082,494)</u>	-1.65%
Expenditures				
Salaries	3,284,000	1,271,091	2,012,909	38.71%
Benefits	657,000	280,586	376,414	42.71%
Purchased services	1,839,000	103,305	1,735,695	5.62%
Supplies and materials	310,000	107,532	202,468	34.69%
Capital outlay	70,000	6,105	63,895	8.72%
Other	120,000	35,313	84,687	29.43%
Total expenditures	<u>6,280,000</u>	<u>1,803,932</u>	<u>4,476,068</u>	28.73%
Excess (deficiency) of revenues over (under) expenditures	(296,000)	(1,902,426)	(1,606,426)	
Fund balance, 7/1/04	<u>-</u>	<u>-</u>	<u>-</u>	
Fund balance (deficit), ending	<u>\$ (296,000)</u>	<u>\$ (1,902,426)</u>	<u>\$ (1,606,426)</u>	
Expected year-end fund (deficit) as percentage of annual expenditure budget	<u>-4.71%</u>			

St. Vrain Valley School District RE-1J

Governmental Designated-Purpose Grants Fund (22)

Current Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2005 to November 30, 2005

	FY06 Amended Budget	FY06 July - November Actual	Balance Remaining	% of Actual to Budget
Revenues				
Local grants	\$ 20,000	\$ 19,148	\$ (852)	95.74%
State grants	87,000	-	(87,000)	0.00%
Federal grants	9,156,000	328,568	(8,827,432)	3.59%
Total revenues	<u>9,263,000</u>	<u>347,716</u>	<u>(8,915,284)</u>	3.75%
Expenditures				
Salaries	6,432,000	1,815,461	4,616,539	28.23%
Benefits	1,195,000	381,770	813,230	31.95%
Purchased services	704,000	105,739	598,261	15.02%
Supplies and materials	553,000	191,808	361,192	34.68%
Capital outlay	165,000	40,656	124,344	24.64%
Other	214,000	46,364	167,636	21.67%
Total expenditures	<u>9,263,000</u>	<u>2,581,798</u>	<u>6,681,202</u>	27.87%
Excess (deficiency) of revenues over (under) expenditures	-	(2,234,082)	(2,234,082)	
Fund balance, 7/1/05	<u>-</u>	<u>-</u>	<u>-</u>	
Fund balance (deficit), ending	<u>\$ -</u>	<u>\$ (2,234,082)</u>	<u>\$ (2,234,082)</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>0.00%</u>			

This page intentionally left blank

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.

St. Vrain Valley School District RE-1J
Minimum Medical Insurance Liability Fund (65)
Statement of Net Assets (Unaudited)
As of November 30,

	<u>2004</u>	<u>2005</u>	
Assets			
Cash and investments	\$ 1,901,041	\$ 2,038,286	
Due from other funds	-	-	
Prepaid expenses	<u>425,789</u>	<u>234,508</u>	A
Total assets	<u>2,326,830</u>	<u>2,272,794</u>	
Liabilities			
Accounts payable	-	-	
Due to other funds	-	-	
Claims payable	<u>-</u>	<u>-</u>	
Total liabilities	<u>-</u>	<u>-</u>	
Net Assets			
Reserved for contingencies	1,527,662	1,490,935	B
Unreserved	<u>799,168</u>	<u>781,859</u>	
Total net assets	<u><u>\$ 2,326,830</u></u>	<u><u>\$ 2,272,794</u></u>	

Footnote:

- A Prepaid expense is the difference between the amount of premiums collected and the amount of claims paid, since the District is liable for claims up to the amount of premiums.
- B Reserved for contingency represents the amount for which the District would be responsible if it were to terminate its contract with CIGNA HealthCare.

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 November 30

	FY05 July - November Actual	FY06 July - November Actual	Dollar Variance	Percent Variance
Revenues				
Investment income	\$ 6,432	\$ 15,316	\$ 8,884	138.12%
Charges for service	<u>4,560,272</u>	<u>4,749,102</u>	<u>188,830</u>	4.14%
Total revenues	<u>4,566,704</u>	<u>4,764,418</u>	<u>197,714</u>	4.33%
Expenses				
Salaries	38,188	28,555	9,633	25.23%
Benefits	6,688	7,116	(428)	-6.40%
Supplies and materials	-	-	-	N/A
Claims paid	<u>4,560,272</u>	<u>4,749,102</u>	<u>(188,830)</u>	-4.14%
Total expenses	<u>4,605,148</u>	<u>4,784,773</u>	<u>(179,625)</u>	-3.90%
Change in net assets	(38,444)	(20,355)	18,089	-47.05%
Net assets, beginning	<u>2,365,274</u>	<u>2,293,149</u>	<u>(72,125)</u>	-3.05%
Net assets, ending	<u>\$ 2,326,830</u>	<u>\$ 2,272,794</u>	<u>\$ (54,036)</u>	-2.32%

St. Vrain Valley School District RE-1J

Minimum Medical Insurance Liability Fund (65)

Prior Year Budget to Actual (Unaudited)

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

For the period July 1, 2004 to November 30, 2004

	FY05 Amended Budget	FY05 July - November Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 12,000	\$ 6,432	\$ (5,568)	53.60%
Charges for service	10,863,000	4,560,272	(6,302,728)	41.98%
Total revenues	10,875,000	4,566,704	(6,308,296)	41.99%
Expenses				
Salaries	88,000	38,188	49,812	43.40%
Benefits	18,000	6,688	11,312	37.16%
Supplies and materials	1,000	-	1,000	0.00%
Claims paid	13,133,274	4,560,272	8,573,002	34.72%
Total expenses	13,240,274	4,605,148	8,635,126	34.78%
Change in net assets	(2,365,274)	(38,444)	2,326,830	
Net assets, 7/1/04	2,365,274	2,365,274	-	
Net assets, ending	\$ -	\$ 2,326,830	\$ 2,326,830	
Expected year-end net assets as percentage of annual expense budget	0.00%			

St. Vrain Valley School District RE-1J

Minimum Medical Insurance Liability Fund (65)

Current Year Budget to Actual (Unaudited)

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

For the period July 1, 2005 to November 30, 2005

	FY06 Amended Budget	FY06 July - November Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 19,000	\$ 15,316	\$ (3,684)	80.61%
Charges for service	<u>12,896,000</u>	<u>4,749,102</u>	<u>(8,146,898)</u>	36.83%
Total revenues	<u>12,915,000</u>	<u>4,764,418</u>	<u>(8,150,582)</u>	36.89%
Expenses				
Salaries	81,000	28,555	52,445	35.25%
Benefits	15,000	7,116	7,884	47.44%
Supplies and materials	1,000	-	1,000	0.00%
Claims paid	<u>13,396,000</u>	<u>4,749,102</u>	<u>8,646,898</u>	35.45%
Total expenses	<u>13,493,000</u>	<u>4,784,773</u>	<u>8,708,227</u>	35.46%
Change in net assets	(578,000)	(20,355)	557,645	
Net assets, 7/1/05	<u>2,293,149</u>	<u>2,293,149</u>	<u>-</u>	
Net assets, ending	<u>\$ 1,715,149</u>	<u>\$ 2,272,794</u>	<u>\$ 557,645</u>	
Expected year-end net assets as percentage of annual expense budget	<u>12.71%</u>			

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 November 30

	FY05 July - November Actual	FY06 July - November Actual	Dollar Variance	Percent Variance
Revenues				
Investment income	\$ 60,161	\$ 49,193	\$ (10,968)	-18.23%
Charges for service				
Reimbursement from charter schools	16,757	5,701	(11,056)	-65.98%
Allocation from General Fund	592,124	566,250	(25,874)	-4.37%
Total revenues	<u>669,042</u>	<u>621,144</u>	<u>(47,898)</u>	-7.16%
Expenses				
Salaries	57,676	63,901	(6,225)	-10.79%
Benefits	9,972	10,913	(941)	-9.44%
Purchased services				
Professional services	11,064	12,985	(1,921)	-17.36%
Self insurance pools	413,447	491,544	(78,097)	-18.89%
Losses on claims	42,054	102,621	(60,567)	-144.02%
Supplies and materials	(5,138)	2,650	(7,788)	151.58%
Capital outlay	-	-	-	N/A
Other	-	1,483	(1,483)	N/A
Total expenses	<u>529,075</u>	<u>686,097</u>	<u>(157,022)</u>	-29.68%
Change in net assets	139,967	(64,953)	(204,920)	-146.41%
Net assets, beginning	<u>3,571,879</u>	<u>3,921,696</u>	<u>349,817</u>	9.79%
Net assets, ending	<u>\$ 3,711,846</u>	<u>\$ 3,856,743</u>	<u>\$ 144,897</u>	3.90%

St. Vrain Valley School District RE-1J

Risk Management Fund (64)

Prior Year Budget to Actual (Unaudited)

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

For the period July 1, 2004 to November 30, 2004

	FY05 Amended Budget	FY05 July - November Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 81,000	\$ 60,161	\$ (20,839)	74.27%
Charges for service	1,392,000	608,881	(783,119)	43.74%
Total revenues	<u>1,473,000</u>	<u>669,042</u>	<u>(803,958)</u>	45.42%
Expenses				
Salaries	147,000	57,676	89,324	39.24%
Benefits	29,000	9,972	19,028	34.39%
Purchased services	616,000	424,511	191,489	68.91%
Losses on claims	631,000	42,054	588,946	6.66%
Supplies and materials	45,000	(5,138)	50,138	-11.42%
Capital outlay	5,000	-	5,000	0.00%
Other	-	-	-	N/A
Total expenses	<u>1,473,000</u>	<u>529,075</u>	<u>943,925</u>	35.92%
Change in net assets	-	139,967	139,967	
Net assets, 7/1/04	<u>3,571,879</u>	<u>3,571,879</u>	<u>-</u>	
Net assets, ending	<u>\$ 3,571,879</u>	<u>\$ 3,711,846</u>	<u>\$ 139,967</u>	
Expected year-end net assets as percentage of annual expense budget	<u>242.49%</u>			

St. Vrain Valley School District RE-1J

Risk Management Fund (64)

Current Year Budget to Actual (Unaudited)

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

For the period July 1, 2005 to November 30, 2005

	FY06 Amended Budget	FY06 July - November Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 122,000	\$ 49,193	\$ (72,807)	40.32%
Charges for service	<u>1,552,000</u>	<u>571,951</u>	<u>(980,049)</u>	36.85%
Total revenues	<u>1,674,000</u>	<u>621,144</u>	<u>(1,052,856)</u>	37.11%
Expenses				
Salaries	152,000	63,901	88,099	42.04%
Benefits	32,000	10,913	21,087	34.10%
Purchased services	774,000	504,529	269,471	65.18%
Losses on claims	705,000	102,621	602,379	14.56%
Supplies and materials	5,000	2,650	2,350	53.00%
Capital outlay	6,000	-	6,000	0.00%
Other	<u>-</u>	<u>1,483</u>	<u>(1,483)</u>	N/A
Total expenses	<u>1,674,000</u>	<u>686,097</u>	<u>987,903</u>	40.99%
Change in net assets	-	(64,953)	(64,953)	
Net assets, 7/1/05	<u>3,921,696</u>	<u>3,921,696</u>	<u>-</u>	
Net assets, ending	<u>\$ 3,921,696</u>	<u>\$ 3,856,743</u>	<u>\$ (64,953)</u>	
Expected year-end net assets as percentage of annual expense budget	<u>234.27%</u>			

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 November 30

	FY05 July - November Actual	FY06 July - November Actual	Dollar Variance	Percent Variance
Additions				
Elementary Schools	\$ 207,304	\$ 208,488	\$ 1,184	0.57%
Middle Schools	345,573	430,471	84,898	24.57%
High Schools	1,093,261	1,022,311	(70,950)	-6.49%
Charter Schools	6,752	78,908	72,156	1068.66%
Other additions	230,638	336,922	106,284	46.08%
Total additions	<u>1,883,528</u>	<u>2,077,100</u>	<u>193,572</u>	10.28%
Deductions				
Elementary Schools	112,973	87,456	25,517	22.59%
Middle Schools	194,388	266,237	(71,849)	-36.96%
High Schools	843,095	776,537	66,558	7.89%
Charter Schools	7,865	54,254	(46,389)	-589.82%
Other additions	79,591	79,536	55	0.07%
Total deductions	<u>1,237,912</u>	<u>1,264,020</u>	<u>(26,108)</u>	-2.11%
Change in undistributed monies	645,616	813,080	167,464	25.94%
Undistributed monies, beginning	<u>2,170,307</u>	<u>2,389,859</u>	<u>219,552</u>	10.12%
Undistributed monies, ending	<u>\$ 2,815,923</u>	<u>\$ 3,202,939</u>	<u>\$ 387,016</u>	13.74%

St. Vrain Valley School District RE-1J

Student Activity Fund (74)

Prior Year Budget to Actual (Unaudited)

Statement of Additions, Deductions, and Changes in Undistributed Monies

For the period July 1, 2004 to November 30, 2004

	FY05 Amended Budget	FY05 July - November Actual	Balance Remaining	% of Actual to Budget
Additions				
Investment income	\$ 30,000	\$ 12,085	\$ (17,915)	40.28%
Student Activity sources from schools	3,824,000	1,686,577	(2,137,423)	44.11%
Athletic/Activity participation fees	428,000	184,866	(243,134)	43.19%
Total additions	4,282,000	1,883,528	(2,398,472)	43.99%
Deductions				
Student Activities	6,115,307	1,176,452	4,938,855	19.24%
Athletics/Activity programs	337,000	61,460	275,540	18.24%
Total deductions	6,452,307	1,237,912	5,214,395	19.19%
Change in undistributed monies	(2,170,307)	645,616	2,815,923	
Undistributed monies, 7/1/04	2,170,307	2,170,307	-	
Undistributed monies, ending	\$ -	\$ 2,815,923	\$ 2,815,923	
Expected year-end undistributed monies as percentage of annual deduction budget	0.00%			

St. Vrain Valley School District RE-1J

Student Activity Fund (74)

Current Year Budget to Actual (Unaudited)

Statement of Additions, Deductions, and Changes in Undistributed Monies

For the period July 1, 2005 to November 30, 2005

	FY06 Amended Budget	FY06 July - November Actual	Balance Remaining	% of Actual to Budget
Additions				
Elementary Schools	\$ 607,000	\$ 208,488	\$ (398,512)	34.35%
Middle Schools	720,000	430,471	(289,529)	59.79%
High Schools	2,751,000	1,022,311	(1,728,689)	37.16%
Charter Schools	698,000	78,908	(619,092)	11.30%
Other additions	36,000	336,922	300,922	935.89%
Total additions	<u>4,812,000</u>	<u>2,077,100</u>	<u>(2,734,900)</u>	43.17%
Deductions				
Elementary Schools	935,636	87,456	848,180	9.35%
Middle Schools	1,015,244	266,237	749,007	26.22%
High Schools	3,958,234	776,537	3,181,697	19.62%
Charter Schools	738,331	54,254	684,077	7.35%
Other additions	554,412	79,536	474,876	14.35%
Total deductions	<u>7,201,857</u>	<u>1,264,020</u>	<u>5,937,837</u>	17.55%
Change in undistributed monies	(2,389,857)	813,080	3,202,937	
Undistributed monies, 7/1/05	<u>2,389,859</u>	<u>2,389,859</u>	<u>-</u>	
Undistributed monies, ending	<u>\$ 2</u>	<u>\$ 3,202,939</u>	<u>\$ 3,202,937</u>	
Expected year-end undistributed monies as percentage of annual deduction budget	<u>0.00%</u>			

This page intentionally left blank

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)

Prior Year Budget to Actual (Unaudited)

Statement of Additions, Deductions, and Changes in Net Assets

For the period July 1, 2004 to November 30, 2004

	FY05 Amended Budget	FY05 July - November Actual	Balance Remaining	% of Actual to Budget
Additions				
Investment income	\$ 1,000	\$ 497	\$ (503)	49.70%
Contributions	<u>72,000</u>	<u>38,636</u>	<u>(33,364)</u>	53.66%
Total additions	<u>73,000</u>	<u>39,133</u>	<u>(33,867)</u>	53.61%
Deductions				
Scholarships	<u>171,000</u>	<u>43,730</u>	<u>127,270</u>	25.57%
Total deductions	<u>171,000</u>	<u>43,730</u>	<u>127,270</u>	25.57%
Change in net assets	(98,000)	(4,597)	93,403	
Net assets, 7/1/04	<u>176,296</u>	<u>176,296</u>	<u>-</u>	
Net assets, ending	<u>\$ 78,296</u>	<u>\$ 171,699</u>	<u>\$ 93,403</u>	
Expected year-end net assets as percentage of annual deduction budget	<u>45.79%</u>			

St. Vrain Valley School District RE-1J

Student Scholarship Fund (72)

Current Year Budget to Actual (Unaudited)

Statement of Additions, Deductions, and Changes in Net Assets

For the period July 1, 2005 to November 30, 2005

	FY06 Amended Budget	FY06 July - November Actual	Balance Remaining	% of Actual to Budget
Additions				
Investment income	\$ 2,000	\$ 1,979	\$ (21)	98.95%
Contributions	83,000	28,144	(54,856)	33.91%
Total additions	<u>85,000</u>	<u>30,123</u>	<u>(54,877)</u>	35.44%
Deductions				
Fees	-	10	(10)	N/A
Scholarships	<u>165,000</u>	<u>55,430</u>	<u>109,570</u>	33.59%
Total deductions	<u>165,000</u>	<u>55,440</u>	<u>109,560</u>	33.60%
Change in net assets	(80,000)	(25,317)	54,683	
Net assets, 7/1/05	<u>199,956</u>	<u>199,956</u>	<u>-</u>	
Net assets, ending	<u><u>\$ 119,956</u></u>	<u><u>\$ 174,639</u></u>	<u><u>\$ 54,683</u></u>	
Expected year-end net assets as percentage of annual deduction budget	<u><u>72.70%</u></u>			

This page intentionally left blank

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)

Prior Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2004 to November 30, 2004

	FY05 Amended Budget	FY05 July - November Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 200	\$ 396	\$ 196	198.00%
Charges for services	44,100	8,473	(35,627)	19.21%
Contributions				
City of Longmont - operations subsidy	30,000	-	(30,000)	0.00%
St. Vrain - VBCA capital projects	12,000	5,000	(7,000)	41.67%
City of Longmont - special projects	12,000	-	(12,000)	0.00%
Total revenues	98,300	13,869	(84,431)	14.11%
Expenditures				
Salaries	93,600	31,806	61,794	33.98%
Benefits	20,600	7,756	12,844	37.65%
Purchased services	2,100	1,030	1,070	49.05%
Supplies and materials	15,700	5,311	10,389	33.83%
Capital outlay	15,000	4,643	10,357	30.95%
Total expenditures	147,000	50,546	96,454	34.39%
Excess (deficiency) of revenues over (under) expenditures	(48,700)	(36,677)	12,023	
Other Financing Sources				
Transfer from General Fund	47,000	19,583	(27,417)	41.67%
Net change in fund balance	(1,700)	(17,094)	(15,394)	
Fund balance, 7/1/04	84,136	84,136	-	
Fund balance, ending	\$ 82,436	\$ 67,042	\$ (15,394)	
Expected year-end fund balance as percentage of annual expenditure budget	56.08%			

St. Vrain Valley School District RE-1J

Vance Brand Civic Auditorium Fund (26)

Current Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2005 to November 30, 2005

	FY06 Amended Budget	FY06 July - November Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 1,200	\$ 1,027	\$ (173)	85.58%
Charges for services	64,800	11,513	(53,287)	17.77%
Contributions				
City of Longmont - operations subsidy	30,000	-	(30,000)	0.00%
St. Vrain - VBCA capital projects	12,000	5,000	(7,000)	41.67%
City of Longmont - special projects	12,000	-	(12,000)	0.00%
Total revenues	<u>120,000</u>	<u>17,540</u>	<u>(102,460)</u>	14.62%
Expenditures				
Salaries	108,500	40,664	67,836	37.48%
Benefits	23,900	8,394	15,506	35.12%
Purchased services	8,200	617	7,583	7.52%
Supplies and materials	11,000	3,090	7,910	28.09%
Capital outlay	15,400	-	15,400	0.00%
Total expenditures	<u>167,000</u>	<u>52,765</u>	<u>114,235</u>	31.60%
Excess (deficiency) of revenues over (under) expenditures	(47,000)	(35,225)	11,775	
Other Financing Sources				
Transfer from General Fund	<u>47,000</u>	<u>19,583</u>	<u>(27,417)</u>	41.67%
Net change in fund balance	-	(15,642)	(15,642)	
Fund balance, 7/1/05	<u>83,986</u>	<u>83,986</u>	<u>-</u>	
Fund balance, ending	<u>\$ 83,986</u>	<u>\$ 68,344</u>	<u>\$ (15,642)</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>50.29%</u>			

CASH FLOW ACTUAL/PROJECTIONS

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	\$1,893,339,042	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	21,635.5	FY 05/06 projected Funded Pupil Count							
9	4.40%	Pupil Growth							
10	\$6,063.76	FY 05/06 projected Per Pupil Total Program Funding							
11	\$131,192,535	FY 05/06 projected Total Program Funding							
12			November	November Day 1 - 9	November Day 10 - 20	November Day 21 - end	November 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)	\$10,225,253	\$10,225,253	\$6,532,900	\$6,831,702			
19		Beginning Month Cash Balances (WITH PRIMARY Cash Flow Loan Amount)	\$10,225,253	\$10,225,253	\$6,532,900	\$6,831,702			
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)	\$291,579		\$291,579				
24		Monthly Specific Ownership Tax Total (Net Cash Received)	\$518,917		\$518,917				
25	\$79,260,152	(plus) Current Month State Equalization Payment	\$6,445,312			\$6,445,312		OK	
26	#### \$47,912,838	(plus) Current Month Property Taxes (School Finance Act Portion Only)	\$291,579		\$291,579			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)	\$332,405		\$332,405			OK	
29	36% \$2,255,359	(plus) Current Month Other Specific Ownership Taxes (Other Than From School Finance Act)	\$186,512		\$186,512			OK	
30	\$5,318,540	(plus) Current Month Other General Fund Revenue	\$102,775	\$40,299	\$44,735	\$17,741		OK	
31	\$14,431,342	(plus) Current Month Other Funds Revenue (see note 2 below)	\$1,180,521	\$247,042	\$285,485	\$647,994		OK	
32	\$39,638	(plus) Current Month Other Capital Reserve and/or Risk Mgmt/Insurance Reserve Revenue (Exclude GF Transfers In)	\$301	\$177	\$124	\$0		OK	
33	\$153,237,414	Current Month Revenue	\$8,539,405	\$287,518	\$1,140,840	\$7,111,047			
34									
35	\$68,585,477	(less) Current Month Salaries Expense (General Fund) - exclude charter schools	\$6,059,989	\$0	\$0	\$6,059,989		OK	
36	\$32,343,086	(less) Current Month Benefits Expense (General Fund) - include district share only - exclude charter schools	\$2,808,693	\$2,808,693	\$0	\$0		OK	
37	\$27,703,163	(less) Current Month Other General Fund Expenses	\$1,517,809	\$823,790	\$432,745	\$261,274		OK	
38	\$10,843,055	(less) Current Month Salaries Expense (Other Funds) - exclude charter schools	\$1,096,375	\$0	\$0	\$1,096,375		OK	
39	\$0	(less) Current Month Benefits Expense (Other Funds) - include district share only - exclude charter schools	\$0	\$0	\$0	\$0		OK	
40	\$4,316,580	(less) Current Month Other Funds Expense (see note 2 below)	\$393,669	\$33,788	\$218,107	\$141,774		OK	
41	\$7,140,021	(less) Current Month Capital Reserve and/or Risk Mgmt/Insurance Reserve Expense	\$566,333	\$107,663	\$191,186	\$267,484		OK	
42		(less) Current Month Deposit To Note Repayment Account							
43	\$2,445,032	(less) Charter School Transfer (Net)	\$205,937	\$205,937	\$0	\$0		OK	
44	\$153,376,414	Current Month Expenses	\$12,648,805	\$3,979,871	\$842,038	\$7,826,896			
45									
46		ENDING MONTH AVAILABLE BALANCES (WITHOUT Cash Flow Loan Amount)	\$6,115,853	\$6,532,900	\$6,831,702	\$6,115,853		OK	
47		ENDING MONTH AVAILABLE BALANCES (WITH PRIMARY Cash Flow Loan Amount)	\$6,115,853	\$6,532,900	\$6,831,702	\$6,115,853		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	\$7,459,482	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%		0.4%						
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	0.2%						
73	100.0%	Monthly Property Tax Collections - FY01/02 (sum to 100%) Mar, May, June = 2 Collection Dates	0.2%						
74	3 100.0%		7.7%						
75	100.0%	Monthly Specific Ownership Tax Collections - FY03/04 (sum to 100%)	8.1%						
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	\$43,313,207	March, May, and June Total Property Taxes							
80	\$7,459,482	Maximum Actual Cash Flow Loan							
81	17.2%	Cash Flow Loan % Of March, May, June Property Tax							
82	17.7%	Beginning Cash Balances As A % Of Cash Revenue							
83		Ending Other Funds Balance (see note 2 below)	\$440,501	\$963,278	\$1,030,656	\$440,501		OK	
84		Ending Capital Reserve and/or Risk Mgmt/Insurance Reserve Balance	\$2,270,716	\$2,729,262	\$2,538,200	\$2,270,716		OK	
85		TABOR Reserve	\$4,015,194	\$4,015,194	\$4,015,194	\$4,015,194		OK	
86									
87		Notes:							
88	\$133,839,800	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	\$1,893,339,042	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	21,635.5	FY 05/06 projected Funded Pupil Count							
9	4.40%	Pupil Growth							
10	\$6,063.76	FY 05/06 projected Per Pupil Total Program Funding							
11	\$131,192,535	FY 05/06 projected Total Program Funding							
12			December	December Day 1 - 9	December Day 10 - 20	December Day 21 - end	December 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)	\$6,115,853	\$6,115,853	\$2,628,692	\$2,446,193			
19		Beginning Month Cash Balances (WITH PRIMARY Cash Flow Loan Amount)	\$6,115,853	\$6,115,853	\$2,628,692	\$2,446,193			
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)	\$67,389		\$67,389				
24		Monthly Specific Ownership Tax Total (Net Cash Received)	\$497,712		\$497,712				
25	\$79,260,152	(plus) Current Month State Equalization Payment	\$7,403,516			\$7,403,516		OK	
26	#### \$47,912,838	(plus) Current Month Property Taxes (School Finance Act Portion Only)	\$67,389		\$67,389			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)	\$318,822		\$318,822			OK	
29	36% \$2,255,359	(plus) Current Month Other Specific Ownership Taxes (Other Than From School Finance Act)	\$178,890		\$178,890			OK	
30	\$5,318,540	(plus) Current Month Other General Fund Revenue	\$510,483	\$41,483	\$469,000	\$0		OK	
31	\$14,431,342	(plus) Current Month Other Funds Revenue (see note 2 below)	\$461,204	\$146,204	\$281,000	\$34,000		OK	
32	\$39,638	(plus) Current Month Other Capital Reserve and/or Risk Mgmt./Insurance Reserve Revenue (Exclude GF Transfers In)	\$1,400	\$0	\$1,400	\$0		OK	
33	\$153,237,414	Current Month Revenue	\$8,941,704	\$187,687	\$1,316,501	\$7,437,516			
34									
35	\$68,585,477	(less) Current Month Salaries Expense (General Fund) - exclude charter schools	\$6,549,000	\$0	\$0	\$6,549,000		OK	
36	\$32,343,086	(less) Current Month Benefits Expense (General Fund) - include district share only - exclude charter schools	\$2,774,379	\$2,774,379	\$0	\$0		OK	
37	\$27,703,163	(less) Current Month Other General Fund Expenses	\$1,757,598	\$617,598	\$1,026,000	\$114,000		OK	
38	\$10,843,055	(less) Current Month Salaries Expense (Other Funds) - exclude charter schools	\$898,000	\$0	\$0	\$898,000		OK	
39	\$0	(less) Current Month Benefits Expense (Other Funds) - include district share only - exclude charter schools	\$0	\$0	\$0	\$0		OK	
40	\$4,316,580	(less) Current Month Other Funds Expense (see note 2 below)	\$194,420	\$16,420	\$172,000	\$6,000		OK	
41	\$7,140,021	(less) Current Month Capital Reserve and/or Risk Mgmt./Insurance Reserve Expense	\$365,632	\$64,632	\$301,000	\$0		OK	
42		(less) Current Month Deposit To Note Repayment Account							
43	\$2,445,032	(less) Charter School Transfer (Net)	\$201,819	\$201,819	\$0	\$0		OK	
44	\$153,376,414	Current Month Expenses	\$12,740,848	\$3,674,848	\$1,499,000	\$7,567,000			
45									
46		ENDING MONTH AVAILABLE BALANCES (WITHOUT Cash Flow Loan Amount)	\$2,316,709	\$2,628,692	\$2,446,193	\$2,316,709		OK	
47		ENDING MONTH AVAILABLE BALANCES (WITH PRIMARY Cash Flow Loan Amount)	\$2,316,709	\$2,628,692	\$2,446,193	\$2,316,709		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	\$7,459,482	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%	Monthly Property Tax Collections - FY03/04 (sum to 100%) Mar, May, June = 2 Collection Dates	0.6%						
71	100.0%	Monthly Property Tax Collections - FY02/03 (sum to 100%) Mar, May, June = 2 Collection Dates	0.2%						
72	100.0%	Monthly Property Tax Collections - FY01/02 (sum to 100%) Mar, May, June = 2 Collection Dates	0.7%						
73	100.0%	Monthly Property Tax Collections - FY01/02 (sum to 100%) Mar, May, June = 2 Collection Dates	0.8%						
74	3 100.0%	Monthly Specific Ownership Tax Collections - FY03/04 (sum to 100%)	8.6%						
75	100.0%	Monthly Specific Ownership Tax Collections - FY02/03 (sum to 100%)	8.6%						
76	100.0%	Monthly Specific Ownership Tax Collections - FY01/02 (sum to 100%)	8.6%						
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	\$43,313,207	March, May, and June Total Property Taxes							
80	\$7,459,482	Maximum Actual Cash Flow Loan							
81	17.2%	Cash Flow Loan % Of March, May, June Property Tax							
82	17.7%	Beginning Cash Balances As A % Of Cash Revenue							
83		Ending Other Funds Balance (see note 2 below)	-\$190,715	\$570,285	\$679,285	-\$190,715		OK	
84		Ending Capital Reserve and/or Risk Mgmt./Insurance Reserve Balance	\$1,906,484	\$2,206,084	\$1,906,484	\$1,906,484		OK	
85		TABOR Reserve	\$4,015,194	\$4,015,194	\$4,015,194	\$4,015,194		OK	
86									
87		Notes:							
88	\$133,839,800	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.							

[illegible]

Colorado State Treasury



Mark Hillman
Acting State Treasurer

Benson M. Stein
Deputy Treasurer

Date: December 14, 2005

School District: St. Vrain Valley School District RE-1J

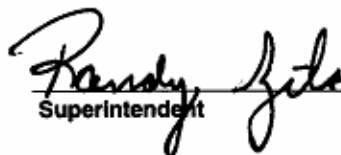
Current Month - Second Period Amount
requested: \$0.00

Current Month - Third Period Amount
requested: \$0.00

Following Month - First Period Amount
requested: \$539,291.00

We certify that information on this form conforms to updated cash flow spreadsheets.

Updated cash flow spreadsheets for the previous month have been remitted electronically to the State Treasurer and to RBC Dain Rauscher at the same time as this form was faxed.


Superintendent


Chief Financial Officer

Phone Number: (303) 682-7203

Fax Number: (303) 682-7343

Email Address: pillmore_mark@stvrain.k12.co.us

Please FAX this form with required signatures before 11AM on the 10th working day of the month.

Please FAX to 303.866.2123

Direct questions to Clare Jozwiak at 303.866.2280.

INVESTMENT REPORT

St. Vrain Valley School district RE-1J								
Monthly Investment Report								
November 30, 2005								
Fund	Colotrust	Csafe	Wells Fargo	Liberty Savings	Multi-Bank Securities	Annualized Percent	Current Month Interest	Total
General	-	2,756,015.95	-	-	-	3.87	19,250.60	
General	511.51	-	-	-	-	3.92	1.60	2,756,527.46
Capital Reserve	-	81,143.25	-	-	-	3.87	257.40	
Capital Reserve	10,972.03	-	-	-	-	3.92	248.10	92,115.28
Vance Brand Civic Auditorium	-	73,260.96	-	-	-	3.87	232.38	73,260.96
Community School	-	535,793.00	-	-	-	3.87	1,699.65	
Community School	526,592.23	-	-	-	-	3.92	1,694.26	1,062,385.23
Fair Contributions	-	-	-	4,124,185.61		3.92	11,523.97	4,124,185.61
Bond	-	-	29,428,557.92	-	-	NRA	51,072.85	29,428,557.92
Building Securities	-	-	-	-	-	NRA	-	-
Building	-	719,335.63	-	-	-	3.92	2,774.86	719,335.63
Building	-	-	-	24,023,902.53	-	3.92	71,117.51	24,023,902.53
Food Service	-	19,578.21	-	-	-	3.87	62.12	
Food Service	392,909.42	-	-	-	-	3.92	1,264.15	412,487.63
Self-Insurance	-	1,565,178.67	-	-	-	3.87	4,960.68	1,565,178.67
Self-Insurance	-	-	-	-	2,538,274.43	NRA	5,863.00	2,538,274.43
Minimum Liability	-	1,045,903.86	-	-	-	3.87	3,317.79	1,045,903.86
Student Activity	-	-	-	2,482,721.26	-	3.92	6,511.88	2,482,721.26
Scholarship	-	-	-	118,441.67	-	3.68	359.97	118,441.67
Cemex	-	-	-	11,643.55	-	1.74	16.59	11,643.55
Ute Creek	-	-	-	127,179.53	-	3.92	406.79	127,179.53
Total	930,985.19	6,796,209.53	29,428,557.92	30,888,074.15	2,538,274.43		182,636.15	70,582,101.22