

**St. Vrain Valley  
School District**

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

**SUPERINTENDENT'S BUDGET**

**2005 Fiscal Year  
July 1, 2004 – June 30, 2005**

May 12, 2004 (Introduction)  
May 26, 2004 (Public Hearing)  
June 9, 2004 (Adoption)  
October 13, 2004 (Amended)

*“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.”*

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**St. Vrain Valley  
School District**

DATE: October 13, 2004

TO: Board of Education and Citizens of the St. Vrain Valley School District

This Amended Fiscal Year 2005 St. Vrain Valley School District Budget is the expenditure plan for all funds generated through local, state and federal sources during the 2005 fiscal year, commencing July 1, 2004, and extending through June 30, 2005, and is comprised of the following funds and amounts:

General Fund.....	\$121,284,000
Bond Redemption Fund.....	21,023,000
Building Fund.....	74,177,446
Capital Reserve Fund .....	5,169,393
Colorado Preschool Program Fund.....	251,484
Community Education Fund.....	1,790,000
Fair Contributions for Public School Sites Fund.....	5,235,470
Food Services Fund.....	4,579,000
Governmental Designated Purpose Grant Fund.....	6,280,000
Minimum Medical Insurance Liability Fund.....	13,240,274
Risk Management Fund.....	1,473,000
Student Activity Fund.....	6,452,307
Student Scholarship Fund.....	171,000
Vance Brand Civic Auditorium Fund.....	<u>147,000</u>
 TOTAL.....	 \$261,273,374

The 2005 fiscal year budgets of the St. Vrain Valley School District will provide instructional and support services for an estimated student body membership of 21,654 students.

The program budgeting process is based primarily upon the Board-adopted Mission Statement, the District's instructional priorities and the District's Strategic Plan for 2004-2009.

All final revenues and expenditures are within current limitations established by Colorado Revised Statutes and the TABOR Amendment.

Respectfully,

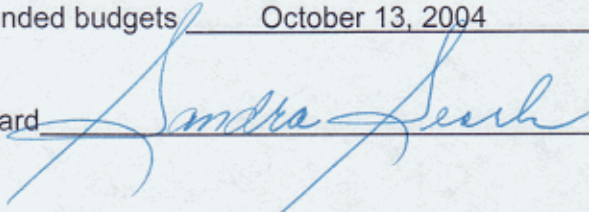
Randy Zila  
Superintendent of Schools

## APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of School District RE-1J in Boulder, Weld, and Larimer Counties and the City and County of Broomfield that it hereby appropriates the amounts shown in the following schedule to each fund for the ensuing fiscal year beginning July 1, 2004, and extending through June 30, 2005, and adopts the amended budgets related thereto.

General Fund.....	\$121,284,000
Bond Redemption Fund.....	21,023,000
Building Fund.....	74,177,446
Capital Reserve Fund .....	5,169,393
Colorado Preschool Program Fund.....	251,484
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 TOTAL.....	 \$261,273,374

Date of the adoption of the amended budgets October 13, 2004

Signature – President of the Board 

**St. Vrain Valley  
School District**

**School District Strategic Plan**

**Navigating Our Course - 2004-2009**

On September 8, 2004, the Board of Education adopted the St. Vrain Valley School District 2004-2009 Strategic Plan. The Plan consists of a vision statement, mission statement, governing value statements, and three focus areas.

The focus areas include objectives, evidences of success, and over 60 strategies. These strategies are the flexible segment of the Plan and will be implemented incrementally over the next five years.

**Vision Statement**

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

**Mission Statement**

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

**Governing Value Statements**

1. The District is guided by a clear vision and supported by a strategic plan that engages the community in supporting its mission.
2. A standards-based curriculum, supported by assessment, data analysis and appropriate professional development, guides instruction.
3. The District uses research-based instructional strategies to meet the diverse learning needs of all students.
4. Teachers, students, staff, parents, and guardians are committed to high educational expectations and sustaining a continuous improvement culture.
5. The educational experience, in collaboration with the community, develops students who are well prepared for their future.
6. Minority communities will be integral, active participants in the school community.
7. Schools provide safe, nurturing, and respectful learning environments that support all students, staff, parents, guardians, and volunteers.
8. The District's classified, licensed, and administrative staff are valued for the quality services they provide.
9. The District, as a leader in the education market, demonstrates innovation in developing and implementing programs.
10. The organization, as a whole, pursues collaborative methods to facilitate decision-making.
11. Sound, fiscal decision-making and open, honest communication, combined with ethical behavior and integrity, are central to the organization and foster community trust.
12. The District provides and promotes effective two-way communications and relies on students, staff, parents, guardians, and volunteers to be personally responsible in the process.

### **Focus Area 1 – Student Achievement**

- Literacy & Numeracy – To ensure that all students make continuous improvements toward meeting standards for literacy and numeracy.
- Fully-implemented K-12 Standards-based Instructional Model – To put in place a fully-articulated and well understood standards-based instructional system that includes up-to-date standards, student assessments, data-driven decision-making about instructional planning, and a useful reporting system.
- Preparation for Next Level – To guarantee that all high school feeder systems identify a comprehensive plan to guide transitions for students at critical times in their schooling from pre-kindergarten through post-secondary.

### **Focus Area 2 – Well-Being**

- Organization – To upgrade organizational performance in the areas of leadership and organizational responsiveness.
- Working Environment – To ensure that staff contribute to a safe and productive work environment that embraces diversity.
- Learning Environment – To ensure that students contribute to and thrive in safe, civil and productive learning environments that embrace diversity.

### **Focus Area 3 – Partnerships**

- Organization – To foster a culture of openness, honesty, and celebration through effective, two-way communications.
- Parents & Guardians – To give parents and guardians timely information about student achievement gains and challenges, as well as how they can help students succeed.
- Community – To rebuild the community trust in and support of the District, using multiple strategies for open and honest communication.

## AMENDMENT 23

### Response to Requirements of House Bill 01-1232

**(3)(a) On or before September 30, 2001, on or before June 30, 2002, and on or before each June 30 thereafter until and including June 30, 2010, any school district with a total enrollment of more than six thousand pupils shall, as part of its budget process, state how it plans to use the one percent increase during the next budget year.**

The 1% increase from Amendment 23 represents \$1,181,089. The District plans to use these funds as follows:

#### Revenue

\$1,181,089	1% (Amendment 23)
<u>37,122</u>	To Charter Schools

\$1,143,967	St. Vrain Share
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#### Expenditures

<u>\$1,143,967</u>	To promote student achievement and maintain small class size.
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\$1,143,967	
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2005 GENERAL FUND FISCAL YEAR AMENDED BUDGET  
LIST OF BASIC ASSUMPTIONS

1. 2005 Fiscal Year Budget  
This fiscal year budget (July 1, 2004 - June 30, 2005) is presented based on the School Finance Act of 1994, as amended.
2. Pupil Membership  
The 2005 budget will be based on the October 1, 2004 one (1) day membership count and is being estimated at 21,654. This is an increase of 582 over the October 1, 2003 one (1) day membership count. This final result will not be known until October of 2004.
3. Instructional Capital Outlay, Supplies/Materials  
The Finance Act requires the District to budget and spend approximately \$3,244,065 in FY05 for instructional capital outlay, supplies, field trips, and library books. This is based on 20,299 pupil FTE X \$165. Due to limited resources, this will not be achieved for FY05.
4. Capital Reserve/Risk Management Transfer  
The District is required to transfer \$268 per pupil FTE to the Capital Reserve Fund and Risk Management Fund. The dollar amount to be transferred is \$5,440,132 (20,299 pupil FTE X \$268).
5. State Equalization Program  
The District will receive \$5,943.16 per pupil FTE as per pupil revenue (PPR). After the minimum required transfer to Capital Reserve and Risk Management Funds of \$268 per pupil FTE, the District will realize \$5,675.16 as per pupil operating revenue (PPOR). The per pupil operating revenue increased \$118.70 or 2.14%.
6. Charter Schools  
The District must account for 100% of the District's per pupil revenue multiplied by the funded pupil count (FPC) of the charter schools. Twin Peaks Charter allotment equals \$2,424,989 for a funded pupil count of 408, and Ute Creek Charter allotment equals \$1,367,028 for a funded pupil count of 230.
7. Contingency Reserve  
For FY05, the 2.0% contingency reserve is budgeted in funds other than the general fund.
8. TABOR Emergency Reserve  
There is no allowance for the TABOR Reserve within the General Fund. However, due to increased funds within Risk Management and the designation of undeveloped land, TABOR Reserve is funded as required per Article X of the State Constitution (TABOR Amendment).



9. School Allocations Schools are being allowed to carry over unexpended budgets into FY05 from FY04. This will allow them to plan for larger expenditures that may be required.
10. New Schools Allows for staffing needs based on the opening of Legacy Elementary (Tri-Town) and Alpine Elementary (East Longmont) in the Fall of 2004. Coal Ridge Middle School (Tri-Town) is scheduled to open in January 2005.
11. Funded Pupil Count The total funded pupil count is 20,299 FTE.  
- Membership count is the actual number of students attending SVVSD.  
- Funded pupil count (FTE) is the factor of how many minutes those students attend classes (i.e., kindergarten students count as 1 membership but 0.5 funded pupil count).
12. Specific Ownership Tax Specific ownership tax is being based on the actual for FY04.
13. Interest Earnings Interest has been based on the projected actual for FY04.
- 14 Salaries & Benefits The school staffing for teachers and support personnel is reflected at 98% with \$610,000 being budgeted for unknown staffing contingencies.

## 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 Budget**

	Actual 6/30/2003	Adopted Budget 6/30/2004	Actual 6/30/2004	Original Budget 6/30/2005	Amended Budget 6/30/2005
<b>Revenues</b>					
Local					
Property taxes	\$ 42,393,835	\$ 44,784,760	\$ 44,394,617	\$ 44,993,000	\$ 44,999,000
Specific ownership taxes	5,437,653	5,635,701	5,980,112	5,491,000	5,596,000
Investment income	132,023	287,500	209,900	856,000	863,000
Charges for services	39,031	37,000	33,389	43,000	43,000
Miscellaneous	637,200	286,000	605,380	217,000	507,000
Total local revenues	<u>48,639,742</u>	<u>51,030,961</u>	<u>51,223,398</u>	<u>51,600,000</u>	<u>52,008,000</u>
State					
Equalization	60,740,008	64,802,004	64,124,660	66,492,000	66,486,000
Special education	1,719,087	1,729,000	1,808,991	1,719,000	1,809,000
Vocational education	672,151	771,000	409,673	771,000	714,000
Transportation	775,344	775,000	927,653	779,000	869,000
Gifted and talented	128,955	147,604	147,263	129,000	147,000
English Language Proficiency Act	90,304	91,000	94,551	82,000	82,000
Total state revenues	<u>64,125,849</u>	<u>68,315,608</u>	<u>67,512,791</u>	<u>69,972,000</u>	<u>70,107,000</u>
Federal					
Adult education	108,280	72,800	139,217	73,000	139,000
Migrant grant pass through BOCES	-	-	50,947	-	51,000
Total federal revenues	<u>108,280</u>	<u>72,800</u>	<u>190,164</u>	<u>73,000</u>	<u>190,000</u>
Total revenues	<u>112,873,871</u>	<u>119,419,369</u>	<u>118,926,353</u>	<u>121,645,000</u>	<u>122,305,000</u>
<b>Expenditures</b>					
Current					
Salaries	84,882,027	82,330,950	80,801,045	84,562,000	86,189,000
Benefits	16,568,495	16,022,523	15,571,632	16,263,000	16,769,000
Purchased services	5,930,554	4,935,375	5,951,129	6,474,000	6,522,000
Supplies and materials	4,886,998	6,122,963	5,152,676	6,490,000	6,642,000
Other	211,944	5,690,078	5,012,972	572,000	571,000
Charter schools	3,384,910	3,697,068	3,614,485	3,793,000	3,817,000
Capital outlay	67,029	614,984	164,184	145,000	299,000
Prior year obligations	-	-	-	475,000	475,000
Total expenditures	<u>115,931,957</u>	<u>119,413,941</u>	<u>116,268,123</u>	<u>118,774,000</u>	<u>121,284,000</u>
Excess of revenues over (under) expenditures	<u>(3,058,086)</u>	<u>5,428</u>	<u>2,658,230</u>	<u>2,871,000</u>	<u>1,021,000</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	324,870	-	-	150,000	-
Transfers out	<u>(363,394)</u>	<u>(46,614)</u>	<u>(46,614)</u>	<u>(183,000)</u>	<u>(47,000)</u>
Total other financing sources (uses)	<u>(38,524)</u>	<u>(46,614)</u>	<u>(46,614)</u>	<u>(33,000)</u>	<u>(47,000)</u>
Net change in fund balance	<u>(3,096,610)</u>	<u>\$ (41,186)</u>	<u>2,611,616</u>	<u>2,838,000</u>	<u>974,000</u>
Fund (deficit), beginning	(10,382,931)		(13,966,651)		(4,314,605)
Restatement for correction of error	<u>(487,110)</u>		<u>-</u>		<u>-</u>
Adjusted fund balance, beginning	<u>(10,870,041)</u>		<u>(13,966,651)</u>		<u>(4,314,605)</u>
Fund (deficit), budget basis, ending			(11,355,035)		
<b>Reconciliation to USGAAP basis of accounting</b>					
Deferred revenue recognition	-		604,467		-
Salary and benefit accrual adjustment	-		1,635,963		-
Short term lease payment	-		4,800,000		-
Fund (deficit), USGAAP basis, ending	<u>\$ (13,966,651)</u>		<u>\$ (4,314,605)</u>		<u>\$ (3,340,605)</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**

	Actual 6/30/2003	Adopted Budget 6/30/2004	Actual 6/30/2004	Adopted Budget 6/30/2005
<b>Revenues</b>				
Property taxes	\$ 22,308,608	\$ 23,458,859	\$ 24,152,728	\$ 24,877,000
Investment income	95,036	-	115,178	-
Accrued interest	260,230	-	-	-
Miscellaneous	29,738	-	-	-
<b>Total revenues</b>	<u>22,693,612</u>	<u>23,458,859</u>	<u>24,267,906</u>	<u>24,877,000</u>
<b>Expenditures</b>				
Debt Service				
Debt principal	2,123,000	4,200,000	4,200,000	2,850,000
Accrued interest	-	4,380,000	4,380,000	4,380,000
Interest and fiscal charges	12,764,301	11,394,196	11,132,546	13,793,000
<b>Total expenditures</b>	<u>14,887,301</u>	<u>19,974,196</u>	<u>19,712,546</u>	<u>21,023,000</u>
Excess of revenues over (under) expenditures	<u>7,806,311</u>	<u>3,484,663</u>	<u>4,555,360</u>	<u>3,854,000</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of bonds	39,090,000	-	-	-
Premium received on issuance of bonds	1,613,000	-	-	-
Payment to refunded bond escrow agent	(40,300,000)	-	-	-
<b>Total other financing sources (uses)</b>	<u>403,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	8,209,311	<u>3,484,663</u>	4,555,360	3,854,000
Fund balances, beginning	<u>11,415,777</u>		<u>19,625,088</u>	<u>24,180,448</u>
Fund balances, ending	<u>\$ 19,625,088</u>		<u>\$ 24,180,448</u>	<u>\$ 28,034,448</u>

## 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**

	Actual 6/30/2003	Amended Budget 6/30/2004	Actual 6/30/2004	Original Budget 6/30/2005	Amended Budget 6/30/2005
<b>Revenues</b>					
Investment income	\$ 167,519	\$ 10,000	\$ 85,803	\$ 6,000	\$ 43,000
Miscellaneous	253,674	-	581,842	-	-
Total revenues	<u>421,193</u>	<u>10,000</u>	<u>667,645</u>	<u>6,000</u>	<u>43,000</u>
<b>Expenditures</b>					
Salaries	130,121	309,777	520,120	504,000	470,000
Benefits	19,984	61,955	96,654	90,000	94,000
Purchased services	4,831,183	7,125,800	7,469,559	-	-
Supplies and materials	787,015	3,275,000	3,676,028	83,204,000	74,177,446
Capital outlay	3,922,574	139,075,136	53,158,403	-	-
Other	25,091	170,000	168,210	-	-
Interest expense	-	70,000	69,296	-	-
Total expenditures	<u>9,715,968</u>	<u>150,087,668</u>	<u>65,158,270</u>	<u>83,798,000</u>	<u>74,741,446</u>
Excess of revenues over (under) expenditures	<u>(9,294,775)</u>	<u>(150,077,668)</u>	<u>(64,490,625)</u>	<u>(83,792,000)</u>	<u>(74,698,446)</u>
<b>Other Financing Sources (Uses)</b>					
Proceeds of bonds	92,000,000	90,000,000	50,100,000	-	-
Premium received on issuance of bonds	4,200,003	-	1,427,510	-	-
Total other financing sources	<u>96,200,003</u>	<u>90,000,000</u>	<u>51,527,510</u>	<u>-</u>	<u>-</u>
Net change in fund balance, budgetary basis	86,905,228	<u>(60,077,668)</u>	(12,963,115)	<u>(83,792,000)</u>	(74,698,446)
<b>Reconciliation to US GAAP basis</b>					
Deferred revenue recognition of investment income	-		88,031		-
Change in fund balance, US GAAP basis	86,905,228		(12,875,084)		(74,698,446)
Fund balances, beginning	<u>668,302</u>		<u>87,573,530</u>		<u>74,698,446</u>
Fund balances, ending	<u>\$ 87,573,530</u>		<u>\$ 74,698,446</u>		<u>\$ -</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 Budget**

	Actual 6/30/2003	Adopted Budget 6/30/2004	Actual 6/30/2004	Original Budget 6/30/2005	Amended Budget 6/30/2005
<b>Revenues</b>					
Equalization	\$ 4,247,660	\$ 4,455,530	\$ 4,395,282	\$ 3,848,000	\$ 3,920,000
Investment income	1,120	31,250	3,891	9,000	12,000
Miscellaneous	124,456	1,500	52,688	-	-
Total revenues	<u>4,373,236</u>	<u>4,488,280</u>	<u>4,451,861</u>	<u>3,857,000</u>	<u>3,932,000</u>
<b>Expenditures</b>					
Capital outlay	<u>3,636,204</u>	<u>4,705,605</u>	<u>4,188,991</u>	<u>5,021,000</u>	<u>5,169,393</u>
Total expenditures	<u>3,636,204</u>	<u>4,705,605</u>	<u>4,188,991</u>	<u>5,021,000</u>	<u>5,169,393</u>
Excess of revenues over (under) expenditures	<u>737,032</u>	<u>(217,325)</u>	<u>262,870</u>	<u>(1,164,000)</u>	<u>(1,237,393)</u>
<b>Other Financing Sources (Uses)</b>					
Proceeds from the sale of land (Creekside)	-	1,150,000	-	940,000	855,000
Transfer out to general fund for capital leases	<u>-</u>	<u>-</u>	<u>-</u>	<u>(474,000)</u>	<u>(474,000)</u>
Total other financing sources (uses)	<u>-</u>	<u>1,150,000</u>	<u>-</u>	<u>466,000</u>	<u>381,000</u>
Net change in fund balance	737,032	<u><u>932,675</u></u>	262,870	<u><u>(698,000)</u></u>	(856,393)
<b>Reconciliation to US GAAP basis of accounting</b>					
Deferred revenue recognition of investment income	<u>-</u>		<u>10,232</u>		<u>-</u>
Change in fund balance, US GAAP basis	737,032		273,102		(856,393)
Fund balances, beginning	<u>(153,741)</u>		<u>583,291</u>		<u>856,393</u>
Fund balances, ending	<u><u>\$ 583,291</u></u>		<u><u>\$ 856,393</u></u>		<u><u>\$ -</u></u>

**ST VRain VALLEY SCHOOL DISTRICT RE-1J**

**Capital Reserve Requests**

<b>LOCATION</b>	<b>ITEM NO.</b>	<b>ITEM</b>	<b>FINAL</b>
BOCES		District's share of Capital Reserve	\$111,101
		<b>TOTAL -- BOCES</b>	<b>\$111,101</b>
District Technology Services	1	UPS protection for critical systems	\$30,000
District Technology Services	2	Network services, district wide	\$140,000
District Technology Services	3	Copier equipment for schools	\$130,000
District Technology Services	4	WAN wireless connections to "outlying" sites	\$100,000
District Technology Services	5	Replace library automation system with web-based product	\$101,000
District Technology Services	6	Parlant consolidation & upgrade	\$67,650
District Technology Services	7	Purchase of fiber connections	\$171,136
District Technology Services	8	Replace a portion of the oldest classroom & office computers	\$50,000
District Technology Services	9	Replace failing parts of secondary school library security systems	\$133,400
District Technology Services	10	Make annual payment on CDC's Engineering Tech Lab.	\$40,500
District Technology Services	11	Enterprise system upgrades	\$85,000
		<b>TOTAL - DISTRICT TECHNOLOGY SERVICES</b>	<b>\$1,048,686</b>
E.S.C. - Custodial	1	(1) - Large carpet extractors for Loma Linda Elem.	\$4,500
E.S.C. - Custodial	2	(1) - Small carpet extractors for LHS, Silver Creek M/S, NHS	\$1,950
E.S.C. - Custodial	3	(1) - Hard surface floor scrubbers for LPM, LHS, SHS, Lyons M/Sr.	\$4,400
E.S.C. - Custodial	4	(1) - KAI-VAC systematic restroom washer	\$4,000
E.S.C. - Custodial	5	(1) - Riding carpet vacuum	\$7,500
E.S.C. - Custodial	6	(1) - Riding carpet extractors for LHS, SHS	\$11,000
E.S.C. - Custodial	7	(1) - High speed burnishers	\$1,500
E.S.C. - Custodial	8	(1) - Snowplow tractor for Lyons M/S	\$4,500
		<b>TOTAL - E.S.C. - CUSTODIAL</b>	<b>\$39,350</b>
E.S.C. - Transportation	1	Delivery truck with lift gate, (2) - 1/2 ton truck	\$75,000
E.S.C. - Transportation	2	(4) - 78 passenger school buses	\$340,000
E.S.C. - Transportation	3	(4) - Retarders	\$26,000
E.S.C. - Transportation	4	(4) - Cameras on buses	\$4,800
E.S.C. - Transportation	5	(4) - Two-way radios	\$4,400
E.S.C. - Transportation	6	Shelving for parts room	\$10,000
E.S.C. - Transportation	7	Trip software upgrade	\$5,000
E.S.C. - Transportation	8	(1) - 3/4 ton pick-up w/ utility box, (2) - 110 volt power inverter w/ snowplow package	\$35,000
E.S.C. - Transportation	9	(1) Mini-Van with storage	\$18,500
		<b>TOTAL - E.S.C. - TRANSPORTATION</b>	<b>\$518,700</b>
E.S.C. - O&M	1	Fiber network upgrade	\$52,000
E.S.C. - O&M	2	West yard asphalt improvements	\$75,000
		<b>SUB - TOTAL - E.S.C. - O &amp; M</b>	<b>\$127,000</b>

**ST VRAIN VALLEY SCHOOL DISTRICT RE-1J**

**Capital Reserve Requests**

<b>LOCATION</b>	<b>ITEM NO.</b>	<b>ITEM</b>	<b>FINAL</b>
E.S.C. - O&M - District Wide	1	Stormwater management BMP	\$5,000
E.S.C. - O&M - District Wide	2	Portable building lease	\$258,100
E.S.C. - O&M - District Wide	3	Fencing - (Spangler, LHS, Sunset, Frederick Elem., Silver Creek, Fall River)	\$50,000
E.S.C. - O&M - District Wide	4	Site concrete repair/replace	\$55,000
E.S.C. - O&M - District Wide	5	Tree maintenance	\$5,000
E.S.C. - O&M - District Wide	6	Bleacher boards	\$2,000
E.S.C. - O&M - District Wide	7	Asphalt - repair/replace	\$200,000
E.S.C. - O&M - District Wide	8	Top dress and seed (Erie M/S, Heritage, Lyons M/S, Sunset, Westview, Twin Peaks)	\$26,000
E.S.C. - O&M - District Wide	9	Signage	\$1,000
E.S.C. - O&M - District Wide	10	Special student needs	\$5,000
E.S.C. - O&M - District Wide	11	(2) - Retrofits for pole vault pits	\$15,000
E.S.C. - O&M - District Wide	12	Toilet partition upgrades	\$30,000
E.S.C. - O&M - District Wide	13	Painting upgrades	\$40,000
E.S.C. - O&M - District Wide	14	Raw water lease	\$20,000
E.S.C. - O&M - District Wide	15	Playgrounds - A.D.A. upgrades	\$51,000
E.S.C. - O&M - District Wide	16	Consultant services	\$20,000
E.S.C. - O&M - District Wide	17	Vending Miser with Repeater	\$20,504
E.S.C. - O&M - District Wide	18	SubFinder Upgrade/Human Resources	\$19,025
E.S.C. - O&M - District Wide	19	Track painting for track events at (2) high schools	\$10,000
		<b>SUB - TOTAL - E.S.C. - DISTRICT WIDE</b>	<b>\$832,629</b>
E.S.C. - O&M - Grounds	1	Skid loader lease	\$1,900
E.S.C. - O&M - Grounds	2	22 H.P. Turf Tractor - Front Loader Bucket, 3 pt. Hitch - Box Scraper	\$12,500
		<b>SUB - TOTAL E.S.C. - GROUNDS</b>	<b>\$14,400</b>
		<b>TOTAL - OPERATIONS &amp; MAINTENANCE</b>	<b>\$974,029</b>
E.S.C. - Student Services	1	Annual rent/lease for fourth year	\$114,000
		<b>TOTAL - STUDENT SERVICES</b>	<b>\$114,000</b>
Burlington Elementary - O&M	1	(9) - Whiteboards, 4 x 8 with tray	\$2,322
Burlington Elementary - O&M	2	Sod installation	\$2,400
		<b>TOTAL - BURLINGTON ELEMENTARY</b>	<b>\$4,722</b>
Career Development Center	1	Printing presses replacement	\$15,000
Career Development Center	2	Student lockers	\$7,280
Career Development Center	3	Flammable storage cabinets - auto mechanic shop	\$2,100
		<b>TOTAL - CAREER DEVELOPMENT CENTER</b>	<b>\$24,380</b>
Olde Columbine H/S	1	(20) - Computers for OCHS Computer Lab	\$30,000
		<b>TOTAL - OLDE COLUMBINE HIGH</b>	<b>\$30,000</b>
Columbine Elementary - O&M	1	Acoustical treatment for cafeteria	\$1,500
		<b>TOTAL - COLUMBINE ELEMENTARY</b>	<b>\$1,500</b>
Eagle Crest Elementary - O&M	1	Sod installation	\$20,000
		<b>TOTAL - EAGLE CREST ELEMENTARY</b>	<b>\$20,000</b>
Erie Elementary - O&M	1	Carpet in two corridors	\$8,750
Erie Elementary - O&M	2	Replace selected doors and hardware	\$8,000
		<b>TOTAL - ERIE ELEMENTARY</b>	<b>\$16,750</b>
Frederick Elementary - O&M	1	Cafeteria tables replacement	\$17,000
		<b>TOTAL - FREDERICK ELEMENTARY</b>	<b>\$17,000</b>

**ST VRAIN VALLEY SCHOOL DISTRICT RE-1J**

**Capital Reserve Requests**

<b>LOCATION</b>	<b>ITEM NO.</b>	<b>ITEM</b>	<b>FINAL</b>
Frederick High - O&M	1	Glass basketball goals	\$6,800
Frederick High - O&M	2	Miners Park pond irrigation system	\$94,000
Frederick High - O&M	3	Soil amendments	\$10,000
Frederick High - O&M	4	Repair/replace stairs in press box on football field	\$2,500
Frederick High - O&M	5	Fire extinguisher cabinets	\$1,200
		<b>TOTAL - FREDERICK HIGH</b>	<b>\$114,500</b>
Heritage Middle - O&M	1	Locker locks	
Heritage Middle - O&M	2	Kitchen hood - fire suppression system	\$3,600
Heritage Middle - O&M	3	Motor lifts & safety straps for gym basketball goals	\$10,000
		<b>TOTAL - HERITAGE MIDDLE</b>	<b>\$18,600</b>
Loma Linda Elementary - O&M	1	Sod installation	\$5,700
		<b>TOTAL - LOMA LINDA ELEMENTARY</b>	<b>\$5,700</b>
Longmont Estates Elem. - O&M	1	Cafeteria tables replacement	\$13,000
		<b>TOTAL - LONGMONT ESTATES ELEMENTARY</b>	<b>\$13,000</b>
Longmont High - O&M	1	Cafeteria furniture and equipment	\$25,000
Longmont High - O&M	2	Pumphouse relocation plus athletic area work east of gyms	\$145,752
Longmont High - O&M	3	Skylight replacement (5 - classrooms and administration area)	\$18,580
Longmont High - O&M	4	Block wall repair - large gym	\$1,200
Longmont High - O&M	5	(2) - O'hause Adventurer Analytical Balance, Model #AR064	\$2,880
Longmont High - O&M	6	Replace selected doors and hardware	\$10,000
		<b>TOTAL - LONGMONT HIGH</b>	<b>\$203,412</b>
Longs Peak Middle - O&M	1	Wrestling mats	\$7,000
Longs Peak Middle - O&M	2	Track and field improvements on outside curb	\$80,000
Longs Peak Middle - O&M	3	Motor lifts and safety straps for gym basketball hoops	\$5,000
		<b>TOTAL - LONGS PEAK MIDDLE</b>	<b>\$92,000</b>
Lyons Middle/Senior - O&M	1	New wrestling mat	\$7,000
Lyons Middle/Senior - O&M	2	Stadium bleachers replacement	\$92,000
Lyons Middle/Senior - O&M	3	(2) - Scoreboards for large gym	\$8,000
Lyons Middle/Senior - O&M	4	Stage opening stone veneer reinforcement	\$10,000
		<b>TOTAL - LYONS MIDDLE/SENIOR</b>	<b>\$117,000</b>
Mead Elementary - O&M	1	Driveway widening	\$1,500
		<b>TOTAL - MEAD ELEMENTARY</b>	<b>\$1,500</b>
Mead Middle - O&M	1	Replace selected doors and hardware	\$4,400
Mead Middle - O&M	2	Renovate gym floor	\$13,000
		<b>TOTAL - MEAD MIDDLE</b>	<b>\$17,400</b>
Niwot Elementary - O&M	1	(25) - Desks and (25) - chairs for (1) classroom	\$2,300
Niwot Elementary - O&M	2	Sod installation	\$1,600
Niwot Elementary - O&M	3	Replace selected doors and hardware	\$12,000
		<b>TOTAL - NIWOT ELEMENTARY</b>	<b>\$15,900</b>
Niwot High - O&M	1	Finish restructuring Rm. 209 - cabinets; (2) - sinks	\$1,500
Niwot High - O&M	2	Replacement of deteriorating wall & window casings	\$8,000
Niwot High - O&M	3	Auditorium upgrades in light panel console & circuits	\$35,000
Niwot High - O&M	4	Replace carpet and pad in Athletic Dept. office and Room 311	\$2,000
Niwot High - O&M	5	Water pump	\$4,500

**ST VRAIN VALLEY SCHOOL DISTRICT RE-1J**

**Capital Reserve Requests**

<b>LOCATION</b>	<b>ITEM NO.</b>	<b>ITEM</b>	<b>FINAL</b>
Niwot High - O&M	6	Wall pad modification (SE corner of gym)	\$1,000
Niwot High - O&M	7	Drama room carpeting	\$7,547
		<b>TOTAL - NIWOT HIGH</b>	<b>\$59,547</b>
Sanborn Elementary - O&M	1	Sod installation	\$20,000
		<b>TOTAL - SANBORN ELEMENTARY</b>	<b>\$20,000</b>
Silver Creek M/Sr. - O&M	1	Choir robes	\$20,750
Silver Creek M/Sr. - O&M	2	Replace corridor gate	\$20,000
Silver Creek M/Sr. - O&M	3	Gas in science rooms	\$20,000
Silver Creek M/Sr. - O&M	4	Band uniforms	\$38,500
		<b>TOTAL - SILVER CREEK MIDDLE/SENIOR HIGH</b>	<b>\$99,250</b>
Skyline High - O&M	1	Re-surface tennis courts	\$14,000
		<b>TOTAL - SKYLINE HIGH</b>	<b>\$14,000</b>
Spangler Elementary - O&M	1	Student desk replacement	\$10,000
Spangler Elementary - O&M	2	Drop ceiling placed in the cafeteria	\$17,000
		<b>TOTAL - SPANGLER ELEMENTARY</b>	<b>\$27,000</b>
Sunset Middle - O&M	1	Locker locks	\$5,000
Sunset Middle - O&M	2	Sod football field	\$2,700
Sunset Middle - O&M	3	Re-do track (curbs and crusher fines)	\$7,700
Sunset Middle - O&M	4	Kitchen hood - fire suppression system	\$3,600
Sunset Middle - O&M	5	Replace basketball backboard motorized lifts	\$2,500
Sunset Middle - O&M	6	Replace selected doors and hardware	\$10,000
		<b>TOTAL - SUNSET MIDDLE</b>	<b>\$31,500</b>
Vance Brand Civic Auditorium	1	Contribution for Capital Improvements	\$12,000
		<b>TOTAL - VANCE BRAND CIVIC AUDITORIUM</b>	<b>\$12,000</b>
Twin Peaks Charter Academy	1	Kitchen floor ACM abatement plus quarry tile	\$23,000
		<b>TOTAL - TWIN PEAKS CHARTER ACADEMY</b>	<b>\$23,000</b>
Additional Portables		3 new leases	\$39,960
		Erie Elementary	\$21,312
		<b>TOTAL - ADDITIONAL PORTABLES</b>	<b>\$61,272</b>
Carryover fund balance		Previously designated	<b>\$856,393</b>
Undesignated funds		Attributed to Creekside property proceeds	\$381,000
		Undesignated balance	\$65,201
			<b>\$446,201</b>
		<b>GRAND TOTAL:</b>	<b>\$5,169,393</b>

# 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 Program Fund Budget**

	Actual 6/30/2003	Amended Budget 6/30/2004	Actual 6/30/2004	Original Budget 6/30/2005	Amended Budget 6/30/2005
<b>Revenues</b>					
Equalization	\$ -	\$ 213,385	\$ 213,924	\$ 216,000	\$ 216,000
Total revenues	-	213,385	213,924	216,000	216,000
<b>Expenditures</b>					
Salaries	-	37,061	37,819	31,000	40,000
Benefits	-	7,286	7,483	7,000	9,000
Purchased services	-	164,870	163,051	163,000	193,484
Supplies and materials	-	8,000	8,060	8,000	9,000
Total expenditures	-	217,217	216,413	209,000	251,484
Excess of revenues over (under) expenditures	-	<u>(3,832)</u>	(2,489)	<u>7,000</u>	(35,484)
Fund balances, beginning	-		37,973		35,484
Fund balances, ending	<u>\$ -</u>		<u>\$ 35,484</u>		<u>\$ -</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 Budget**

	Actual 6/30/2003	Adopted Budget 6/30/2004	Actual 6/30/2004	Original Budget 6/30/2005	Amended Budget 6/30/2005
<b>Revenues</b>					
Charges for services	\$ 1,933,360	\$ 1,501,617	\$ 2,002,664	\$ 1,790,000	\$ 1,790,000
Total revenues	<u>1,933,360</u>	<u>1,501,617</u>	<u>2,002,664</u>	<u>1,790,000</u>	<u>1,790,000</u>
<b>Expenditures</b>					
Instruction	<u>1,838,370</u>	<u>2,119,728</u>	<u>1,919,307</u>	<u>1,960,000</u>	<u>1,790,000</u>
Total expenditures	<u>1,838,370</u>	<u>2,119,728</u>	<u>1,919,307</u>	<u>1,960,000</u>	<u>1,790,000</u>
Excess of revenues over (under) expenditures	94,990	(618,111)	83,357	(170,000)	-
<b>Other Financing Sources (Uses)</b>					
Transfers in	150,000				
Transfers out	<u>(139,870)</u>				
Excess of revenues and other sources over (under) expenditures	105,120	<u>(618,111)</u>	83,357	<u>(170,000)</u>	-
Fund balances, beginning	<u>1,072,480</u>		<u>1,177,600</u>		<u>1,260,957</u>
Fund balances, ending					
Restricted for TABOR	63,592		-		-
Restricted for contingencies	-		-		1,088,000
Unreserved, designated for subsequent year expenditures	-		170,000		170,000
Unrestricted	<u>1,114,008</u>		<u>1,090,957</u>		<u>2,957</u>
	<u>\$ 1,177,600</u>		<u>\$ 1,260,957</u>		<u>\$ 1,260,957</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 for Public School Sites Fund**

	Actual 6/30/2003	Adopted Budget 6/30/2004	Actual 6/30/2004	Original Budget 6/30/2005	Amended Budget 6/30/2005
<b>Revenues</b>					
Investment income	\$ 36,981	\$ 35,825	\$ 210,591	\$ 27,000	\$ 143,000
Miscellaneous	1,390,405	1,187,051	1,402,614	1,435,000	1,403,000
Total revenues	<u>1,427,386</u>	<u>1,222,876</u>	<u>1,613,205</u>	<u>1,462,000</u>	<u>1,546,000</u>
<b>Expenditures</b>					
Purchased services	10,574	25,000	7,542	25,000	10,000
Capital outlay	2,025,675	1,000,000	910,333	4,983,000	5,225,470
Total expenditures	<u>2,036,249</u>	<u>1,025,000</u>	<u>917,875</u>	<u>5,008,000</u>	<u>5,235,470</u>
Excess of revenues over (under) expenditures	(608,863)	<u>197,876</u>	695,330	<u>(3,546,000)</u>	(3,689,470)
Fund balances, beginning	<u>3,603,003</u>		<u>2,994,140</u>		<u>3,689,470</u>
Fund balances, ending					
Reserved for deposits	-		50,000		-
Unreserved, designated for subsequent year expenditures	-		3,546,000		-
Unreserved	<u>2,994,140</u>		<u>93,470</u>		<u>-</u>
	<u>\$ 2,994,140</u>		<u>\$ 3,689,470</u>		<u>\$ -</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-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**

	Actual 6/30/2003	Adopted Budget 6/30/2004	Actual 6/30/2004	Original Budget 6/30/2005	Amended Budget 6/30/2005
<b>Revenues</b>					
Investment income	\$ 5,755	\$ 8,000	\$ 4,645	\$ 5,700	\$ 6,000
Charges for services	2,705,077	2,911,000	2,800,091	2,908,000	2,908,000
Miscellaneous	29,473	30,000	20,755	10,000	10,000
State match	63,180	52,000	52,274	52,000	52,000
National school lunch program	1,280,554	1,300,600	1,445,212	1,360,000	1,360,000
Commodities received	-	-	-	200,000	-
Total revenues	<u>4,084,039</u>	<u>4,301,600</u>	<u>4,322,977</u>	<u>4,535,700</u>	<u>4,336,000</u>
<b>Expenditures</b>					
Salaries	1,564,660	1,585,000	1,565,124	1,729,000	1,774,000
Benefits	372,359	336,625	355,555	382,000	392,000
Purchased services	209,594	205,000	228,247	250,000	250,000
Supplies and materials	1,791,693	2,100,000	1,822,245	2,163,000	1,963,000
Capital outlay	116,186	100,000	75,112	80,000	100,000
Other	140,000	100,000	100,000	100,000	100,000
Total expenditures	<u>4,194,492</u>	<u>4,426,625</u>	<u>4,146,283</u>	<u>4,704,000</u>	<u>4,579,000</u>
Net income (loss), budgetary basis	(110,453)	(125,025)	176,694	(168,300)	(243,000)
<b>Reconciliation to USGAAP Basis of Accounting</b>					
Depreciation	(125,771)	-	(114,709)	(100,000)	(110,000)
Capital outlay - capitalized	86,892	-	29,313	18,000	40,000
Loss on disposal of equipment	(495)	-	(8,763)	-	-
Commodities received	-	-	170,329	-	200,000
Commodities used	-	-	(170,388)	-	(200,000)
Change in net assets, US GAAP basis	(149,827)	<u>(125,025)</u>	82,476	<u>(250,300)</u>	(313,000)
Fund balances, beginning	<u>1,921,236</u>		<u>1,771,409</u>		<u>1,853,885</u>
Fund balances, ending					
Restricted for TABOR	138,799		-		-
Restricted for contingencies	-		-		506,000
Invested in capital assets	821,843		727,684		767,684
Unreserved, designated for subsequent year expenditures	-		250,300		251,000
Unrestricted	<u>810,767</u>		<u>875,901</u>		<u>16,201</u>
	<u>\$ 1,771,409</u>		<u>\$ 1,853,885</u>		<u>\$ 1,540,885</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 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**

#### Power Educators (Competitive grant: may continue)

A competitive grant awarded in addition to the formula grant, Title II: Part D: Technology. Supports the integration of technology in the classroom to improve teaching and learning.

#### 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**  
**Government Designated-Purpose Grants Fund**

	Actual 6/30/2003	Adopted Budget 6/30/2004	Actual 6/30/2004	Adopted Budget 6/30/2005
<b>Revenues</b>				
Local grants	\$ 68,884	\$ 220,000	\$ 83,264	\$ 83,000
State grants	339,021	117,000	251,487	251,000
Federal grants	4,236,441	6,091,519	5,650,171	5,650,000
Total revenues	<u>4,644,346</u>	<u>6,428,519</u>	<u>5,984,922</u>	<u>5,984,000</u>
<b>Expenditures</b>				
Salaries	3,113,535	4,309,631	3,822,804	3,284,000
Benefits	575,097	796,026	704,995	657,000
Purchased services	480,447	665,016	670,930	1,839,000
Supplies and materials	265,101	366,942	309,382	310,000
Capital outlay	23,315	32,272	65,654	70,000
Other	186,851	258,633	114,998	120,000
Total expenditures	<u>4,644,346</u>	<u>6,428,519</u>	<u>5,688,762</u>	<u>6,280,000</u>
Excess of revenues over (under) expenditures	-	<u>-</u>	296,160	(296,000)
Fund balances, beginning	<u>-</u>		<u>-</u>	<u>296,160</u>
Fund balances, ending	<u>\$ -</u>		<u>\$ 296,160</u>	<u>\$ 160</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 1<sup>st</sup> 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**

	Actual 6/30/2003	Amended Budget 6/30/2004	Actual 6/30/2004	Original Budget 6/30/2005	Amended Budget 6/30/2005
<b>Revenues</b>					
Investment income	\$ 9,828	\$ 6,500	\$ 12,341	\$ 12,000	\$ 12,000
Charges for services	<u>9,955,630</u>	<u>10,642,220</u>	<u>10,077,375</u>	<u>10,480,000</u>	<u>10,863,000</u>
Total revenues	<u>9,965,458</u>	<u>10,648,720</u>	<u>10,089,716</u>	<u>10,492,000</u>	<u>10,875,000</u>
<b>Expenditures</b>					
Salaries	87,006	88,500	84,702	85,000	88,000
Benefits	17,246	17,500	17,150	18,000	18,000
Supplies and materials	-	4,000	39	1,000	1,000
Claims paid	<u>9,818,279</u>	<u>10,367,500</u>	<u>10,077,375</u>	<u>10,388,000</u>	<u>13,133,274</u>
Total expenditures	<u>9,922,531</u>	<u>10,477,500</u>	<u>10,179,266</u>	<u>10,492,000</u>	<u>13,240,274</u>
Excess of revenues over (under) expenditures	42,927	<u>171,220</u>	(89,550)	<u>-</u>	(2,365,274)
<b>Reconciliation to US GAAP basis</b>					
Change in insurance liability estimate	<u>-</u>		<u>1,910,962</u>		<u>-</u>
Change in net assets, US GAAP basis	42,927		1,821,412		(2,365,274)
Fund balances, beginning	<u>500,935</u>		<u>543,862</u>		<u>2,365,274</u>
Fund balances, ending	<u>\$ 543,862</u>		<u>\$ 2,365,274</u>		<u>\$ -</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 Budget**

	Actual 6/30/2003	Adopted Budget 6/30/2004	Actual 6/30/2004	Original Budget 6/30/2005	Amended Budget 6/30/2005
<b>Revenues</b>					
Investment income	\$ 8,673	\$ 37,500	\$ 34,103	\$ 81,000	\$ 81,000
Charges for service	964,696	979,663	970,906	1,467,000	1,392,000
Miscellaneous	3,468,986	300	345	300	-
<b>Total revenues</b>	<b>4,442,355</b>	<b>1,017,463</b>	<b>1,005,354</b>	<b>1,548,300</b>	<b>1,473,000</b>
<b>Expenditures</b>					
Salaries	145,510	193,000	137,390	143,000	147,000
Benefits	25,078	38,600	23,285	29,000	29,000
Purchased services	963,507	1,117,750	771,055	882,000	616,000
Supplies and materials	179,472	489,000	566,532	489,000	676,000
Capital outlay	-	5,000	7,953	5,000	5,000
Other	3,372	-	1,067	-	-
<b>Total expenditures</b>	<b>1,316,939</b>	<b>1,843,350</b>	<b>1,507,282</b>	<b>1,548,000</b>	<b>1,473,000</b>
Excess of revenues over (under) expenditures	3,125,416	(825,887)	(501,928)	<u>300</u>	-
Fund balances, beginning	948,391	3,432,317	4,073,807		3,571,879
Fund balances, ending					
Restricted for TABOR	2,205,420	2,205,420	2,189,315		2,450,000
Restricted for contingencies	-	-	-		1,100,000
Unrestricted	1,868,387	401,010	1,382,564		21,879
	<u>\$ 4,073,807</u>	<u>\$ 2,606,430</u>	<u>\$ 3,571,879</u>		<u>\$ 3,571,879</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**

	Actual 6/30/2003	Adopted Budget 6/30/2004	Actual 6/30/2004	Original Budget 6/30/2005	Amended Budget 6/30/2005
<b>Additions</b>					
Investment income	\$ 5,660	\$ 21,000	\$ 3,516	\$ 11,000	\$ 30,000
Student activity sources from schools	3,295,725	3,000,000	3,823,668	3,820,000	3,824,000
Athletic/activity participation fees	688,103	414,000	427,292	422,000	428,000
General fund support	158,554	-	-	141,100	-
Total additions	<u>4,148,042</u>	<u>3,435,000</u>	<u>4,254,476</u>	<u>4,394,100</u>	<u>4,282,000</u>
<b>Deductions</b>					
Student activities	1,132,917	5,650,416	3,773,574	6,196,000	6,115,307
Athletic/activity programs	2,688,515	229,190	336,544	414,000	337,000
Transfers to general fund	45,000	-	-	-	-
Total deductions	<u>3,866,432</u>	<u>5,879,606</u>	<u>4,110,118</u>	<u>6,610,000</u>	<u>6,452,307</u>
Change in undistributed monies	281,610	<u>\$ (2,444,606)</u>	144,358	<u>(2,215,900)</u>	(2,170,307)
Undistributed monies, beginning	<u>1,744,339</u>		<u>2,025,949</u>		<u>2,170,307</u>
Undistributed monies, ending	<u>\$ 2,025,949</u>		<u>\$ 2,170,307</u>		<u>\$ -</u>

## STUDENT SCHOLARSHIP FUND

The Student Scholarship 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**

	Actual 6/30/2003	Adopted Budget 6/30/2004	Actual 6/30/2004	Original Budget 6/30/2005	Amended Budget 6/30/2005
<b>Additions</b>					
Investment income	\$ 803	\$ 750	\$ 514	\$ 500	\$ 1,000
Contributions	100,637	65,000	121,344	117,000	72,000
Total additions	101,440	65,750	121,858	117,500	73,000
<b>Deductions</b>					
Scholarships	108,251	209,552	78,350	117,500	171,000
Total deductions	108,251	209,552	78,350	117,500	171,000
Change in undistributed monies	(6,811)	<u>(143,802)</u>	43,508	-	(98,000)
Undistributed monies, beginning	139,599		132,788		176,296
Undistributed monies, ending	<u>\$ 132,788</u>		<u>\$ 176,296</u>		<u>\$ 78,296</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 Budget**

	Actual 6/30/2003	Amended Budget 6/30/2004	Actual 6/30/2004	Original Budget 6/30/2005	Amended Budget 6/30/2005
<b>Revenues</b>					
Investment income	\$ 142	\$ 400	\$ 257	\$ 200	\$ 200
Charges for services	24,819	39,200	65,426	44,100	44,100
Contributions	76,340	54,000	54,000	54,000	54,000
<b>Total revenues</b>	<b>101,301</b>	<b>93,600</b>	<b>119,683</b>	<b>98,300</b>	<b>98,300</b>
<b>Expenditures</b>					
Salaries	98,676	97,744	97,504	93,600	93,600
Benefits	19,335	20,224	19,684	20,600	20,600
Purchased services	3,235	2,100	1,522	2,100	2,100
Supplies and materials	24,187	12,200	12,738	15,700	15,700
Capital outlay	12,458	3,000	3,499	15,000	15,000
<b>Total expenditures</b>	<b>157,891</b>	<b>135,268</b>	<b>134,947</b>	<b>147,000</b>	<b>147,000</b>
Excess of revenues over (under) expenditures	(56,590)	(41,668)	(15,264)	(48,700)	(48,700)
<b>Other Financing Sources (Uses)</b>					
Transfers in	54,840	46,614	46,614	47,000	47,000
<b>Net change in fund balance</b>	<b>(1,750)</b>	<b>4,946</b>	<b>31,350</b>	<b>(1,700)</b>	<b>(1,700)</b>
Fund balances, beginning	54,536		52,786		84,136
Fund balances, ending					
Restricted for TABOR	3,863		-		-
Unreserved, designated for subsequent year expenditures	-		1,700		2,000
Unrestricted	48,923		84,136		82,436
	<b>\$ 52,786</b>		<b>\$ 84,136</b>		<b>\$ 82,436</b>