



December 2025 Quarterly Financial Report

*"We are providing current and future generations
a strong competitive advantage so that all students
can achieve success in a globalized world."*

Jackie Kapushion, Ed.D., Superintendent

Prepared by Financial Services

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

Financial Executive Summary

For the period July 1, 2025 to December 31, 2025

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

Fund	PDF page	B/S	A2A	B2A	Notes
<i>Governmental Funds including General Fund, Major & Non-Major Funds & Special Revenue Funds . . .</i>					
General Fund (10)	6				CY "cash & invest" 7% higher than PY (or \$9.1m), accounting for 96% of assets. CY "due from oth funds" is cash borrowed by Funds 21. PY also includes Funds 41 & 43. CY \$642k of "grants A/R" and related "due to other funds" represents Building Excellent Schools Today (BEST) grant dollars to be passed onto a charter school once dollars are received by District from CDE; rev/exp were recognized in PY at FYE. CY "pcard clearing acct" relates to timing of cash outflows vs recorded expenditures. CY "prop tax" & "MLO" \$569k combined increase due to timing of receipts. CY "invest income" \$596k decrease due to declining rates. CY "oth local sources" \$2.3m decrease primarily due to PY sale of retired iPads. CY "equalization, net" \$21m increase is primarily due to the one-time exception by the Board to decrease the CY allocation from Gen Fund to Cap Rsv by ~65%.
	7				CY negative "CTE" revenue is the amount returned to CCCS as a result of the CTE audit. CY "preschool" \$408k decrease due to slightly lower enrollment & timing of payments. CY "oth state sources" \$703k decrease due to timing of READ Act funding. CY & PY "BABS" rebates not yet received; delayed receipts began in April 2024. PY "pandemic relief" was the remaining child care development block grant. PY "oth fed'l sources" was the timing of National Forest Reserve funding. CY "sal/bene" \$5.6m increase over PY and 44% of CY budget.
	8-9				CY "purch svc" \$1.7m increase due to timing, increase spec educ & SRO svc. CY "capital outlay" & "financing" increase due to new curriculum licenses, software platforms (SBITAs), and technology infrastructure lease. CY "debt service" \$4.8m increase primarily due to related schedule payments. PY "transfer" of \$4.3m to make General Fund whole for the purchase of Godding land. Based on passage of time, 50% through the fiscal year.
Risk Mgmt (18)	11-13	n/a			CY "alloc from GF" increase to cover increased insurance premiums, costs. "Cap outlay", "financing", and related "debt svc" due to new safety/communication SBITA.
Bond Redemp (31)	16-17	n/a	n/a		PY full & partial defeasances of 2014A on 11/14/24 & 2016C on 11/22/24, respectively.
Building (41)	18-19	n/a	n/a		Due to PY pre-election projects paid by Bldg Fund, cash borrowed from Gen Fund = \$8.8m. 2024 Series 1 general obligation building bonds issued on 12/18/24.
Capital Rsv (43)	21-23	n/a			Due to PY pre-election projects paid by Cap Reserve, cash borrowed from Gen Fund = \$2m. (Investment account transfer to pool cash account occurred after FY25 Q2 close.)
Comm Educ (27)	25-27	n/a			CY "childcare" rev increase due to increased fees. CY "other prgm" increase due to donations for wellness, OPD & IC. CY "comm'y grants" exp decrease due to PY LPMS playground.
Fair Contrib (29)	28-29	n/a	n/a		CY cash-in-lieu rev decrease due to slowing of residential construction. CY expenditure for asphalt repairs/improvements at Sunset MS.
Grants (22)	31-33	n/a			CY \$1.5m decrease in revenues (and related increase in accts recv) due to timing of state (e.g. Opp Now) and federal (e.g. IDEA) reimbursements.
Nutrition Svc (21)	34-37				Cash borrowings from the Gen Fund increased \$1.4m. CY current ratio = 1.28. PY current ratio = 2.75.
Student Act'y (23)	39-41	n/a			Overall, CY activity comparable to PY.
<i>Proprietary Fund, the District's only internal service fund . . .</i>					
Self Insurance (65)	44-47				CY "premiums" \$2.3m increase due to increased ER premium costs as well as shifts in EE selections.
<i>Other financial information . . .</i>					
Investments	49		n/a	n/a	CY interest rate is 3.9% compared to PY's rate of 4.7%.

LEGENDS:		No issues or concerns; operating w/in expectations
To be reviewed w/ BOE		Matters of slight concern; monitoring closely
Non-talking point		Major issue or concern; requires immediate attention or action

St. Vrain Valley School District RE-1J
Financial Executive Summary (continued)
For the period July 1 to December 31

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

	FY25		FY26	
	Actual to Date	% of Budget	Actual to Date	% of Budget
General Fund (10)				
Revenues	\$ 149,347,110	32%	\$ 166,071,853	34%
Expenditures	220,883,458	45%	237,991,793	46%
Other financing sources (uses)	4,869,015	187%	8,039,686	167%
Net change in fund balance	(66,667,333)		(63,880,254)	
Beg fund balance	178,230,246		174,408,598	
End fund balance	111,562,913		110,528,344	
Liabilities	23,644,151		24,947,778	
Deferred inflows of resources	496,335		473,224	
Total liabilities, deferred inflows, fund balance	\$ 135,703,399		\$ 135,949,346	
Assets	\$ 135,703,399		\$ 135,949,346	
Risk Management Fund (18)				
Net change in fund balance	\$ (1,987,915)		\$ (2,071,790)	
End fund balance	\$ 4,498,804		\$ 3,007,996	
Bond Redemption Fund (31)				
Net change in fund balance	\$ (93,661,600)		\$ (75,695,080)	
End fund balance	\$ 31,545,257		\$ 34,809,649	
Building Fund (41)				
Revenues	\$ 669,318	2231%	\$ 4,599,696	71%
Expenditures	7,105,118	617%	94,532,091	59%
Other financing sources (uses)	373,223,344	n/a	-	n/a
Net change in fund balance	366,787,544		(89,932,395)	
Beg fund balance	941,671		326,342,573	
End fund balance	\$ 367,729,215		\$ 236,410,178	
Capital Reserve Fund (43)				
End fund balance	\$ 8,104,519		\$ 6,997,899	
Community Education Fund (27)				
End fund balance	\$ 5,821,826		\$ 5,691,946	
Fair Contributions Fund (29)				
End fund balance	\$ 12,499,242		\$ 13,110,720	
Grants Fund (22)				
Grants receivable	\$ 2,114,209		\$ 3,524,182	
Nutrition Services (21)				
Revenues	\$ 8,514,050	45%	\$ 8,799,938	47%
Expenditures	9,679,467	51%	9,779,635	50%
Change in fund balance	(1,165,417)		(979,697)	
Beg fund balance	4,208,451		1,862,448	
End fund balance	\$ 3,043,034		\$ 882,751	
Student Activity Fund (23)				
End fund balance	\$ 7,141,675		\$ 7,886,700	
Self Insurance Fund (65)				
Change in fund net position	\$ (1,542,328)		\$ 738,177	
End fund net position	\$ 14,393,452		\$ 14,776,098	

FUND ACCOUNTING

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

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

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

Proprietary Funds focus on the determination of the changes in net assets, financial position, and cash flows and are classified as either enterprise or internal service. Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The District does not have an enterprise fund. Internal service funds account for the financing of services provided by one department to other departments of the District on a cost reimbursement basis. The District’s only internal service fund is the *Self Insurance Fund*.

Fiduciary Funds’ reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. The District has no fiduciary funds.

GOVERNMENTAL FUNDS

General Fund

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

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

St. Vrain Valley School District RE-1J

General Fund (10)

Balance Sheet (Unaudited)

As of December 31,

	<u>2024</u>	<u>2025</u>
Assets		
Cash and investments	\$ 121,298,405	\$ 130,377,627
Accounts receivable	12,641	18,469
Due from other funds	12,248,369	2,793,074
Grants receivable	-	641,841
Lease receivable	119,874	46,599
Taxes receivable, net	346,335	402,930 A
Inventories	<u>1,677,775</u>	<u>1,668,806</u>
Total assets	<u>\$ 135,703,399</u>	<u>\$ 135,949,346</u>
Liabilities		
Accounts payable	\$ 697	\$ -
Pcard clearing account	(280,750)	(337,979)
Due to other funds	15,819	641,841
Accrued salaries and benefits	9,050,382	9,349,816 B
Payroll withholdings	14,741,584	15,156,816
Other current liabilities	<u>116,419</u>	<u>137,284</u>
Total liabilities	<u>23,644,151</u>	<u>24,947,778</u>
Deferred inflows of resources		
Unavailable property tax revenue	346,335	402,930 A
Unavailable lease revenue	<u>150,000</u>	<u>70,294</u>
Total deferred inflows of resources	<u>496,335</u>	<u>473,224</u>
Fund balances		
Nonspendable: deposits, prepaids, inventories	1,677,775	1,668,806
Restricted: TABOR	15,765,259	16,369,262
Restricted: special federal contract	2,977,416	2,718,185
Committed: contingency	10,510,173	10,912,841
Committed: BOE allocations	15,767,757	8,884,602
Assigned: Mill Levy Override	61,414,180	52,337,905
Assigned: current year obligations	3,450,353	17,636,743
Unassigned	-	-
Total fund balance	<u>111,562,913</u>	<u>110,528,344</u>
Total liabilities, deferred inflows, fund balances	<u>\$ 135,703,399</u>	<u>\$ 135,949,346</u>

Footnote

- A On January 1, when property taxes are levied, the District records property taxes receivable and a corresponding deferred inflow of resources. As taxes are collected, the District reduces the receivable and deferred inflow and records the tax revenue.
- B The District is accruing salaries and benefits of employees whose contracts run from Aug 1 to Jul 31. The accrual rate is 1/11 of the contract amount per month. As of June 30, the District will have accrued the full amount of salaries and benefits payable.

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 December 31

	FY25 July - December Actual	FY26 July - December Actual	Dollar Variance	Percent Variance
1 Revenues				
2 Local				
3 Property taxes	\$ 1,645,990	\$ 2,029,560	\$ 383,570	23.30%
4 Specific ownership taxes	5,180,046	5,043,306	(136,740)	-2.64%
5 Mill levy override	807,712	993,282	185,570	22.97%
6 Investment income	4,337,052	3,741,237	(595,815)	-13.74%
7 Charges for service	1,250,544	1,365,859	115,315	9.22%
8 Other local sources	5,580,807	3,265,888	(2,314,919)	-41.48%
9 Total local revenues	18,802,151	16,439,132	(2,363,019)	-12.57%
10 State				
11 Equalization, net	105,984,649	126,993,040	21,008,391	19.82%
12 Special Education	13,698,132	14,165,214	467,082	3.41%
13 Career and Technical Education	-	(267,781)	(267,781)	N/A
14 Transportation	2,795,183	2,779,193	(15,990)	-0.57%
15 Gifted and Talented	337,985	336,970	(1,015)	-0.30%
16 English Language Proficiency Act	1,086,302	1,036,603	(49,699)	-4.58%
17 Preschool	2,623,155	2,215,141	(408,014)	-15.55%
18 PERA: State on-behalf payment	-	-	-	N/A
19 Other state sources	1,696,237	992,910	(703,327)	-41.46%
20 Total state revenues	128,221,643	148,251,290	20,029,647	15.62%
21 Federal				
22 Medicaid	1,330,887	1,381,431	50,544	3.80%
23 Build America Bond Rebates	-	-	-	N/A
24 Pandemic relief funding	288,575	-	(288,575)	-100.00%
25 Other federal sources	703,854	-	(703,854)	-100.00%
26 Total federal revenues	2,323,316	1,381,431	(941,885)	-40.54%
27 Total revenues	149,347,110	166,071,853	16,724,743	11.20%
28 Expenditures				
29 Salaries	128,069,568	131,248,116	3,178,548	2.48%
30 Benefits	42,853,980	45,271,158	2,417,178	5.64%
31 Purchased services	11,823,423	13,559,734	1,736,311	14.69%
32 Supplies and materials	16,289,665	12,624,710	(3,664,955)	-22.50%
33 Other	864,179	1,016,061	151,882	17.58%
34 Charter schools	18,718,019	19,471,933	753,914	4.03%
35 Capital outlay	945,307	8,726,406	7,781,099	823.13%
36 Debt service	1,319,317	6,073,675	4,754,358	360.37%
37 Total expenditures	220,883,458	237,991,793	17,108,335	7.75%
38 Excess (deficiency) of revenues				
39 over (under) expenditures	(71,536,348)	(71,919,940)	(383,592)	-0.54%
40 Other Financing Sources (Uses)				
41 Lease purchase, oth fin'g arrangements	569,015	8,039,686	7,470,671	1312.91%
42 Transfers	4,300,000	-	(4,300,000)	-100.00%
43 Total other fin'g sources (uses)	4,869,015	8,039,686	3,170,671	65.12%
44 Net change in fund balance	(66,667,333)	(63,880,254)	2,787,079	4.18%
45 Fund balance, beginning	178,230,246	174,408,598	(3,821,648)	-2.14%
46 Fund balance, ending	\$ 111,562,913	\$ 110,528,344	\$ (1,034,569)	-0.93%

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, 2024 to December 31, 2024

	FY25 Adopted Budget	FY25 July - December Actual	Balance Remaining	% of Actual to Budget
1 Revenues				
2 Local				
3 Property taxes	\$ 182,558,711	\$ 1,645,990	\$ (180,912,721)	0.90%
4 Specific ownership taxes	14,300,000	5,180,046	(9,119,954)	36.22%
5 Mill levy override	74,072,498	807,712	(73,264,786)	1.09%
6 Investment income	6,000,000	4,337,052	(1,662,948)	72.28%
7 Charges for service	2,831,148	1,250,544	(1,580,604)	44.17%
8 Other local sources	12,671,895	5,580,807	(7,091,088)	44.04%
9 Total local revenues	<u>292,434,252</u>	<u>18,802,151</u>	<u>(273,632,101)</u>	6.43%
10 State				
11 Equalization, net	141,626,810	105,984,649	(35,642,161)	74.83%
12 Special Education	12,762,912	13,698,132	935,220	107.33%
13 Career and Technical Education	1,269,611	-	(1,269,611)	0.00%
14 Transportation	2,508,463	2,795,183	286,720	111.43%
15 Gifted and Talented	340,864	337,985	(2,879)	99.16%
16 English Language Proficiency Act	1,055,779	1,086,302	30,523	102.89%
17 Preschool	5,655,989	2,623,155	(3,032,834)	46.38%
18 PERA: State on-behalf payment	6,500,000	-	(6,500,000)	0.00%
19 Other state sources	2,439,065	1,696,237	(742,828)	69.54%
20 Total state revenues	<u>174,159,493</u>	<u>128,221,643</u>	<u>(45,937,850)</u>	73.62%
21 Federal				
22 Medicaid	2,800,000	1,330,887	(1,469,113)	47.53%
23 Build America Bond Rebates	1,435,631	-	(1,435,631)	0.00%
24 Pandemic relief funding	-	288,575	288,575	N/A
25 Other federal sources	603,500	703,854	100,354	116.63%
26 Total federal revenues	<u>4,839,131</u>	<u>2,323,316</u>	<u>(2,515,815)</u>	48.01%
27 Total revenues	<u>471,432,876</u>	<u>149,347,110</u>	<u>(322,085,766)</u>	31.68%
28 Expenditures				
29 Salaries	283,343,140	128,069,568	155,273,572	45.20%
30 Benefits	98,295,834	42,853,980	55,441,854	43.60%
31 Purchased services	19,433,066	11,823,423	7,609,643	60.84%
32 Supplies and materials	33,053,438	16,289,665	16,763,773	49.28%
33 Other	1,646,390	864,179	782,211	52.49%
34 Charter schools	45,160,811	18,718,019	26,442,792	41.45%
35 Capital outlay	6,788,972	945,307	5,843,665	13.92%
36 Debt service	6,995,064	1,319,317	5,675,747	18.86%
37 Total expenditures	<u>494,716,715</u>	<u>220,883,458</u>	<u>273,833,257</u>	44.65%
38 Excess (deficiency) of revenues				
39 over (under) expenditures	(23,283,839)	(71,536,348)	(48,252,509)	
40 Other Financing Sources (Uses)				
41 Lease purchase, other fin'g arrangements	2,800,000	569,015	(2,230,985)	20.32%
42 Transfers	(200,000)	4,300,000	4,500,000	-2150.00%
43 Total other fin'g sources (uses)	<u>2,600,000</u>	<u>4,869,015</u>	<u>2,269,015</u>	187.27%
44 Net change in fund balance	(20,683,839)	(66,667,333)	(45,983,494)	
45 Fund balance, beginning	178,230,246	178,230,246	-	
46 Fund balance, ending	<u>\$ 157,546,407</u>	<u>\$ 111,562,913</u>	<u>\$ (45,983,494)</u>	
47 Expected year-end fund balance as percentage				
48 of annual expenditure budget	<u>31.85%</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, 2025 to December 31, 2025

	FY26 Adopted Budget	FY26 July - December Actual	Balance Remaining	% of Actual to Budget
1 Revenues				
2 Local				
3 Property taxes	\$ 149,749,816	\$ 2,029,560	\$ (147,720,256)	1.36%
4 Specific ownership taxes	14,700,000	5,043,306	(9,656,694)	34.31%
5 Mill levy override	72,892,321	993,282	(71,899,039)	1.36%
6 Investment income	6,000,000	3,741,237	(2,258,763)	62.35%
7 Charges for service	2,807,953	1,365,859	(1,442,094)	48.64%
8 Other local sources	9,781,417	3,265,888	(6,515,529)	33.39%
9 Total local revenues	<u>255,931,507</u>	<u>16,439,132</u>	<u>(239,492,375)</u>	6.42%
10 State				
11 Equalization, net	188,350,697	126,993,040	(61,357,657)	67.42%
12 Special Education	13,698,132	14,165,214	467,082	103.41%
13 Career and Technical Education	1,823,322	(267,781)	(2,091,103)	-14.69%
14 Transportation	2,795,183	2,779,193	(15,990)	99.43%
15 Gifted and Talented	337,985	336,970	(1,015)	99.70%
16 English Language Proficiency Act	1,086,302	1,036,603	(49,699)	95.42%
17 Preschool	6,221,513	2,215,141	(4,006,372)	35.60%
18 PERA: State on-behalf payment	6,500,000	-	(6,500,000)	0.00%
19 Other state sources	2,306,221	992,910	(1,313,311)	43.05%
20 Total state revenues	<u>223,119,355</u>	<u>148,251,290</u>	<u>(74,868,065)</u>	66.44%
21 Federal				
22 Medicaid	3,000,000	1,381,431	(1,618,569)	46.05%
23 Build America Bond Rebates	1,435,631	-	(1,435,631)	0.00%
24 Pandemic relief funding	-	-	-	N/A
25 Other federal sources	603,500	-	(603,500)	0.00%
26 Total federal revenues	<u>5,039,131</u>	<u>1,381,431</u>	<u>(3,657,700)</u>	27.41%
27 Total revenues	<u>484,089,993</u>	<u>166,071,853</u>	<u>(318,018,140)</u>	34.31%
28 Expenditures				
29 Salaries	293,704,841	131,248,116	162,456,725	44.69%
30 Benefits	106,421,598	45,271,158	61,150,440	42.54%
31 Purchased services	19,235,906	13,559,734	5,676,172	70.49%
32 Supplies and materials	34,212,313	12,624,710	21,587,603	36.90%
33 Other	2,506,909	1,016,061	1,490,848	40.53%
34 Charter schools	45,989,773	19,471,933	26,517,840	42.34%
35 Capital outlay	8,856,778	8,726,406	130,372	98.53%
36 Debt service	6,907,768	6,073,675	834,093	87.93%
37 Total expenditures	<u>517,835,886</u>	<u>237,991,793</u>	<u>279,844,093</u>	45.96%
38 Excess (deficiency) of revenues				
39 over (under) expenditures	(33,745,893)	(71,919,940)	(38,174,047)	
40 Other Financing Sources (Uses)				
41 Lease purchase, other fin'g arrangements	4,800,000	8,039,686	3,239,686	167.49%
42 Transfers	-	-	-	N/A
43 Total other fin'g sources (uses)	<u>4,800,000</u>	<u>8,039,686</u>	<u>3,239,686</u>	167.49%
44 Net change in fund balance	(28,945,893)	(63,880,254)	(34,934,361)	
45 Fund balance, beginning	174,408,598	174,408,598	-	
46 Fund balance, ending	<u>\$ 145,462,705</u>	<u>\$ 110,528,344</u>	<u>\$ (34,934,361)</u>	
47 Expected year-end fund balance as percentage				
48 of annual expenditure budget	<u>28.09%</u>			

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St. Vrain Valley School District RE-1J

Risk Management Fund (18)

Year-to-Date Actual to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1 to December 31

	FY25 July - December Actual	FY26 July - December Actual	Dollar Variance	Percent Variance
Revenues				
Investment income	\$ 143,816	\$ 80,162	\$ (63,654)	-44.26%
Allocation from General Fund	2,300,000	2,650,000	350,000	15.22%
Other local sources	1,545	122,803	121,258	7848.41%
Total revenues	<u>2,445,361</u>	<u>2,852,965</u>	<u>407,604</u>	16.67%
Expenditures				
Salaries	246,696	247,516	820	0.33%
Benefits	79,486	81,376	1,890	2.38%
Purchased services	3,983,777	4,151,126	167,349	4.20%
Claims	23,960	220,720	196,760	821.20%
Supplies	89,122	70,913	(18,209)	-20.43%
Other	5,306	8,604	3,298	62.16%
Capital outlay	4,929	102,647	97,718	1982.51%
Debt service	-	144,500	144,500	N/A
Total expenses	<u>4,433,276</u>	<u>5,027,402</u>	<u>594,126</u>	13.40%
Excess (deficiency) of revenues over (under) expenditures	(1,987,915)	(2,174,437)	(186,522)	-9.38%
Other Financing Sources				
Financing arrangement	<u>-</u>	<u>102,647</u>	<u>102,647</u>	N/A
Net change in fund balance	(1,987,915)	(2,071,790)	(83,875)	-4.22%
Fund balance, beginning	<u>6,486,719</u>	<u>5,079,786</u>	<u>(1,406,933)</u>	-21.69%
Fund balance, ending	<u>\$ 4,498,804</u>	<u>\$ 3,007,996</u>	<u>\$ (1,490,808)</u>	-33.14%

St. Vrain Valley School District RE-1J

Risk Management Fund (18)

Prior Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2024 to December 31, 2024

	FY25 Adopted Budget	FY25 July - December Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 350,000	\$ 143,816	\$ (206,184)	41.09%
Allocation from General Fund	4,600,000	2,300,000	(2,300,000)	50.00%
Other local sources	25,000	1,545	(23,455)	6.18%
Total revenues	<u>4,975,000</u>	<u>2,445,361</u>	<u>(2,529,639)</u>	49.15%
Expenditures				
Salaries	465,121	246,696	218,425	53.04%
Benefits	128,717	79,486	49,231	61.75%
Purchased services	5,043,850	3,983,777	1,060,073	78.98%
Claims	1,500,000	23,960	1,476,040	1.60%
Supplies	254,500	89,122	165,378	35.02%
Other	13,700	5,306	8,394	38.73%
Capital outlay	-	4,929	(4,929)	N/A
Debt service	-	-	-	N/A
Total expenses	<u>7,405,888</u>	<u>4,433,276</u>	<u>2,972,612</u>	59.86%
Excess (deficiency) of revenues over (under) expenditures	(2,430,888)	(1,987,915)	442,973	
Other Financing Sources				
Financing arrangement	-	-	-	N/A
Net change in fund balance	(2,430,888)	(1,987,915)	442,973	
Fund balance, beginning	<u>6,486,719</u>	<u>6,486,719</u>	-	
Fund balance, ending	<u>\$ 4,055,831</u>	<u>\$ 4,498,804</u>	<u>\$ 442,973</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>54.76%</u>			

St. Vrain Valley School District RE-1J

Risk Management Fund (18)

Current Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2025 to December 31, 2025

	FY26 Adopted Budget	FY26 July - December Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 225,000	\$ 80,162	\$ (144,838)	35.63%
Allocation from General Fund	5,300,000	2,650,000	(2,650,000)	50.00%
Other local sources	25,000	122,803	97,803	491.21%
Total revenues	5,550,000	2,852,965	(2,697,035)	51.40%
Expenditures				
Salaries	409,953	247,516	162,437	60.38%
Benefits	130,606	81,376	49,230	62.31%
Purchased services	5,992,850	4,151,126	1,841,724	69.27%
Claims	1,500,000	220,720	1,279,280	14.71%
Supplies	272,700	70,913	201,787	26.00%
Other	104,800	8,604	96,196	8.21%
Capital outlay	50,000	102,647	(52,647)	205.29%
Debt service	41,800	144,500	(102,700)	345.69%
Total expenses	8,502,709	5,027,402	3,475,307	59.13%
Excess (deficiency) of revenues over (under) expenditures	(2,952,709)	(2,174,437)	778,272	
Other Financing Sources				
Financing arrangement	-	102,647	102,647	N/A
Net change in fund balance	(2,952,709)	(2,071,790)	880,919	
Fund balance, beginning	5,079,786	5,079,786	-	
Fund balance, ending	\$ 2,127,077	\$ 3,007,996	\$ 880,919	
Expected year-end fund balance as percentage of annual expenditure budget	25.02%			

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GOVERNMENTAL FUNDS

Major Governmental Funds

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

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

Nonmajor Governmental Fund

The *Capital Reserve Fund* is a nonmajor capital projects fund. It is used to account for the *General Fund*-designated resource allocations and other revenues for the ongoing capital project needs of the District, such as the acquisition of land, building additions and improvements, and major equipment purchases.

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, 2024 to December 31, 2024

	FY25 Adopted Budget	FY25 July - December Actual	Balance Remaining	% of Actual to Budget
Revenues				
Property taxes	\$ 16,210,740	\$ 1,021,198	\$ (15,189,542)	6.30%
Investment income	4,000,000	2,762,107	(1,237,893)	69.05%
Other local sources	1,032,856	49,679	(983,177)	4.81%
Total revenues	<u>21,243,596</u>	<u>3,832,984</u>	<u>(17,410,612)</u>	18.04%
Expenditures				
Debt principal	15,210,000	7,710,000	7,500,000	50.69%
Debt interest - Dec 15 & June 15	14,091,689	5,189,895	8,901,794	36.83%
Payment to escrow agent	-	84,588,689	(84,588,689)	N/A
Fiscal charges	16,000	6,000	10,000	37.50%
Total expenditures	<u>29,317,689</u>	<u>97,494,584</u>	<u>(68,176,895)</u>	332.55%
Excess (deficiency) of revenues over (under) expenditures	(8,074,093)	(93,661,600)	(85,587,507)	
Fund balance, beginning	<u>125,206,857</u>	<u>125,206,857</u>	<u>-</u>	
Fund balance, ending	<u>\$ 117,132,764</u>	<u>\$ 31,545,257</u>	<u>\$ (85,587,507)</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>399.53%</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, 2025 to December 31, 2025

	FY26 Adopted Budget	FY26 July - December Actual	Balance Remaining	% of Actual to Budget
Revenues				
Property taxes	\$ 92,109,300	\$ 1,255,460	\$ (90,853,840)	1.36%
Investment income	3,000,000	2,222,502	(777,498)	74.08%
Other local sources	2,500,000	974,578	(1,525,422)	38.98%
Total revenues	<u>97,609,300</u>	<u>4,452,540</u>	<u>(93,156,760)</u>	4.56%
Expenditures				
Debt principal	66,540,000	66,540,000	-	100.00%
Debt interest - Dec 15 & June 15	25,535,340	13,598,795	11,936,545	53.25%
Payment to escrow agent	-	-	-	N/A
Fiscal charges	15,000	8,825	6,175	58.83%
Total expenditures	<u>92,090,340</u>	<u>80,147,620</u>	<u>11,942,720</u>	87.03%
Excess (deficiency) of revenues over (under) expenditures	5,518,960	(75,695,080)	(81,214,040)	
Fund balance, beginning	<u>110,504,729</u>	<u>110,504,729</u>	<u>-</u>	
Fund balance, ending	<u>\$ 116,023,689</u>	<u>\$ 34,809,649</u>	<u>\$ (81,214,040)</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>125.99%</u>			

St. Vrain Valley School District RE-1J

Building Fund (41)

Prior Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2024 to December 31, 2024

	FY25 Adopted Budget	FY25 July - December Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 30,000	\$ 669,318	\$ 639,318	2231.06%
Total revenues	<u>30,000</u>	<u>669,318</u>	<u>639,318</u>	2231.06%
Expenditures				
Salaries	578,685	-	578,685	0.00%
Benefits	178,930	-	178,930	0.00%
Purchased services	-	5,753,295	(5,753,295)	N/A
Other	-	-	-	N/A
Capital outlay	394,098	1,311,823	(917,725)	332.87%
Debt service	-	40,000	(40,000)	N/A
Total expenditures	<u>1,151,713</u>	<u>7,105,118</u>	<u>(5,953,405)</u>	616.92%
Excess (deficiency) of revenues over (under) expenditures	(1,121,713)	(6,435,800)	(5,314,087)	
Other Financing Sources (Uses)				
General obligation building bonds	-	342,960,000	342,960,000	N/A
Premium on bonds	-	34,561,644	34,561,644	N/A
Transfer to General Fund	-	(4,298,300)	(4,298,300)	N/A
Total other financing sources (uses)	<u>-</u>	<u>373,223,344</u>	<u>373,223,344</u>	
Net change in fund balance	(1,121,713)	366,787,544	367,909,257	
Fund balance, beginning	<u>941,671</u>	<u>941,671</u>	<u>-</u>	
Fund balance, ending	<u>\$ (180,042)</u>	<u>\$ 367,729,215</u>	<u>\$ 367,909,257</u>	
Expected year-end fund (deficit) as percentage of annual expenditure budget	<u>-15.63%</u>			

St. Vrain Valley School District RE-1J

Building Fund (41)

Current Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2025 to December 31, 2025

	FY26 Adopted Budget	FY26 July - December Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income*	\$ 6,500,000	4,599,696	\$ (1,900,304)	70.76%
Total revenues	6,500,000	4,599,696	(1,900,304)	70.76%
Expenditures				
Salaries	1,127,824	571,504	556,320	50.67%
Benefits	350,983	176,108	174,875	50.18%
Purchased services	30,000,000	11,530,265	18,469,735	38.43%
Other	100,000	2,100	97,900	2.10%
Capital outlay	130,000,000	82,222,114	47,777,886	63.25%
Debt service	-	30,000	(30,000)	N/A
Total expenditures	161,578,807	94,532,091	67,046,716	58.51%
Excess (deficiency) of revenues over (under) expenditures	(155,078,807)	(89,932,395)	65,146,412	
Other Financing Sources (Uses)				
General obligation building bonds	-	-	-	N/A
Premium on bonds	-	-	-	N/A
Transfer to General Fund	-	-	-	N/A
Total other financing sources (uses)	-	-	-	
Net change in fund balance	(155,078,807)	(89,932,395)	65,146,412	
Fund balance, beginning	326,342,573	326,342,573	-	
Fund balance, ending	\$ 171,263,766	\$ 236,410,178	\$ 65,146,412	
Expected year-end fund (deficit) as percentage of annual expenditure budget	105.99%			

* Based on the investment portfolio of the bond proceeds, investment income also includes amortized accretion investment income, realized gains/losses, and unrealized gains/losses.

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St. Vrain Valley School District RE-1J
Capital Reserve Capital Projects Fund (43)
Year-to-Date Actual to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1 to December 31

	FY25 July - December Actual	FY26 July - December Actual	Dollar Variance	Percent Variance
Revenues				
Allocation from General Fund	\$ 5,098,178	\$ 1,792,301	\$ (3,305,877)	-64.84%
Investment income	258,199	116,779	(141,420)	-54.77%
Other local sources	34,946	22,436	(12,510)	-35.80%
Total revenues	<u>5,391,323</u>	<u>1,931,516</u>	<u>(3,459,807)</u>	-64.17%
Expenditures				
Capital projects	<u>8,722,206</u>	<u>3,611,191</u>	<u>(5,111,015)</u>	-58.60%
Total expenditures	<u>8,722,206</u>	<u>3,611,191</u>	<u>(5,111,015)</u>	-58.60%
Excess (deficiency) of revenues over (under) expenditures	(3,330,883)	(1,679,675)	1,651,208	-49.57%
Other Financing Sources				
Transfer from other funds	<u>144,737</u>	<u>-</u>	<u>(144,737)</u>	-100.00%
Net change in fund balance	(3,186,146)	(1,679,675)	1,506,471	-47.28%
Fund balance, beginning	<u>11,290,665</u>	<u>8,677,574</u>	<u>(2,613,091)</u>	-23.14%
Fund balance, ending	<u>\$ 8,104,519</u>	<u>\$ 6,997,899</u>	<u>\$ (1,106,620)</u>	-13.65%

St. Vrain Valley School District RE-1J
Capital Reserve Capital Projects Fund (43)
Prior Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2024 to December 31, 2024

	FY25 Adopted Budget	FY25 July - December Actual	Balance Remaining	% of Actual to Budget
Revenues				
Allocation from General Fund	\$ 10,199,757	\$ 5,098,178	\$ (5,101,579)	49.98%
Investment income	450,000	258,199	(191,801)	57.38%
Other local sources	12,000	34,946	22,946	291.22%
Total revenues	<u>10,661,757</u>	<u>5,391,323</u>	<u>(5,270,434)</u>	50.57%
Expenditures				
Capital projects	<u>21,087,799</u>	<u>8,722,206</u>	<u>12,365,593</u>	41.36%
Total expenditures	<u>21,087,799</u>	<u>8,722,206</u>	<u>12,365,593</u>	41.36%
Excess (deficiency) of revenues over (under) expenditures	(10,426,042)	(3,330,883)	7,095,159	
Other Financing Sources				
Transfer from other funds	<u>200,000</u>	<u>144,737</u>	<u>(55,263)</u>	72.37%
Net change in fund balance	(10,226,042)	(3,186,146)	7,039,896	
Fund balance, beginning	<u>11,290,665</u>	<u>11,290,665</u>	<u>-</u>	
Fund balance, ending	<u>\$ 1,064,623</u>	<u>\$ 8,104,519</u>	<u>\$ 7,039,896</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>5.05%</u>			

St. Vrain Valley School District RE-1J
Capital Reserve Capital Projects Fund (43)
Current Year Budget to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1, 2025 to December 31, 2025

	FY26 Adopted Budget	FY26 July - December Actual	Balance Remaining	% of Actual to Budget
Revenues				
Allocation from General Fund	\$ 3,529,382	\$ 1,792,301	\$ (1,737,081)	50.78%
Investment income	400,000	116,779	(283,221)	29.19%
Other local sources	<u>50,000</u>	<u>22,436</u>	<u>(27,564)</u>	44.87%
Total revenues	<u>3,979,382</u>	<u>1,931,516</u>	<u>(2,047,866)</u>	48.54%
Expenditures				
Capital projects	<u>9,534,299</u>	<u>3,611,191</u>	<u>5,923,108</u>	37.88%
Total expenditures	<u>9,534,299</u>	<u>3,611,191</u>	<u>5,923,108</u>	37.88%
Excess (deficiency) of revenues over (under) expenditures	(5,554,917)	(1,679,675)	3,875,242	
Other Financing Sources				
Transfer from other funds	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Net change in fund balance	(5,554,917)	(1,679,675)	3,875,242	
Fund balance, beginning	<u>8,677,574</u>	<u>8,677,574</u>	<u>-</u>	
Fund balance, ending	<u>\$ 3,122,657</u>	<u>\$ 6,997,899</u>	<u>\$ 3,875,242</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>32.75%</u>			

GOVERNMENTAL FUNDS

Special Revenue Funds

The *Community Education Fund* is used to record the tuition-based activities including summer programs, PreK child care, K-5 child care, and enrichment, as well as facility use rental income and community grants and awards.

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

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

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

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

St. Vrain Valley School District RE-1J
Community Education Fund (27)
Year-to-Date Actual to Actual (Unaudited)
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period July 1 to December 31

	FY25 July - December Actual	FY26 July - December Actual	Dollar Variance	Percent Variance
Revenues				
Investment income	\$ 166,531	\$ 118,685	\$ (47,846)	-28.73%
Charges for services				
Community School Programs				
A Pre-K Child Care	450,668	533,506	82,838	18.38%
B K-5 Child Care	2,232,316	2,548,488	316,172	14.16%
C Enrichment	147,698	139,937	(7,761)	-5.25%
D C/S Central Office	84,301	148,819	64,518	76.53%
E Summer School Program	27,840	21,965	(5,875)	-21.10%
Facility Use				
F School Bldgs' Share	37,987	98,536	60,549	159.39%
G Central Office Share	189,559	194,031	(4,472)	-2.36%
H Other Programs	72,971	186,728	113,757	155.89%
I Community grants & awards	459,675	459,387	(288)	-0.06%
Total revenues	<u>3,869,546</u>	<u>4,450,082</u>	<u>580,536</u>	15.00%
Expenditures				
Instruction				
Community School Programs				
A Pre-K Child Care	523,314	520,049	(3,265)	-0.62%
B K-5 Child Care	2,243,033	2,281,965	38,932	1.74%
C Enrichment	59,772	62,835	3,063	5.12%
D C/S Central Office	614,643	673,259	58,616	9.54%
E Summer School Program	40,863	20,698	(20,165)	-49.35%
Support services				
Facility Use				
F School Bldgs' Share	54,233	30,805	(23,428)	-43.20%
G Central Office Share	263,000	332,172	69,172	26.30%
H Other Programs	188,404	203,004	14,600	7.75%
I Community grants & awards	733,129	453,702	(279,427)	-38.11%
Total expenditures	<u>4,720,391</u>	<u>4,578,489</u>	<u>(141,902)</u>	-3.01%
Excess (deficiency) of revenues over (under) expenditures	(850,845)	(128,407)	722,438	-84.91%
Other Financing (Uses)				
Transfer - Student Activities (Fd 23)	<u>(312)</u>	<u>-</u>	<u>312</u>	-100.00%
Net change in fund balance	(851,157)	(128,407)	722,750	-84.91%
Fund balance, beginning	<u>6,672,983</u>	<u>5,820,353</u>	<u>(852,630)</u>	-12.78%
Fund balance, ending	<u>\$ 5,821,826</u>	<u>\$ 5,691,946</u>	<u>\$ (129,880)</u>	-2.23%

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, 2024 to December 31, 2024

	FY25 Adopted Budget	FY25 July - December Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 222,000	\$ 166,531	\$ (55,469)	75.01%
Charges for services	6,784,300	3,240,340	(3,543,960)	47.76%
Community grants and awards	1,076,675	459,675	(617,000)	42.69%
Pandemic relief funds	-	3,000	3,000	N/A
Total revenues	<u>8,082,975</u>	<u>3,869,546</u>	<u>(4,213,429)</u>	47.87%
Expenditures				
Instruction	5,391,032	2,953,203	2,437,829	54.78%
Support services	3,575,132	1,408,575	2,166,557	39.40%
Capital outlay	<u>30,000</u>	<u>358,613</u>	<u>(328,613)</u>	1195.38%
Total expenditures	<u>8,996,164</u>	<u>4,720,391</u>	<u>4,275,773</u>	52.47%
Excess (deficiency) of revenues over (under) expenditures	(913,189)	(850,845)	62,344	
Other Financing (Uses)				
Transfer - Student Activities (Fd 23)	<u>-</u>	<u>(312)</u>	<u>(312)</u>	N/A
Net change in fund balance	(913,189)	(851,157)	62,032	
Fund balance, beginning	<u>6,672,983</u>	<u>6,672,983</u>	<u>-</u>	
Fund balance, ending	<u>\$ 5,759,794</u>	<u>\$ 5,821,826</u>	<u>\$ 62,032</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>64.02%</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, 2025 to December 31, 2025

	FY26 Adopted Budget	FY26 July - December Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 225,000	\$ 118,685	\$ (106,315)	52.75%
Charges for services	8,195,989	3,872,010	(4,323,979)	47.24%
Community grants and awards	1,000,000	459,387	(540,613)	45.94%
Pandemic relief funds	-	-	-	N/A
Total revenues	<u>9,420,989</u>	<u>4,450,082</u>	<u>(4,970,907)</u>	47.24%
Expenditures				
Instruction	6,278,475	2,941,394	3,337,081	46.85%
Support services	3,046,062	1,625,026	1,421,036	53.35%
Capital outlay	<u>31,880</u>	<u>12,069</u>	<u>19,811</u>	37.86%
Total expenditures	<u>9,356,417</u>	<u>4,578,489</u>	<u>4,777,928</u>	48.93%
Excess (deficiency) of revenues over (under) expenditures	64,572	(128,407)	(192,979)	
Other Financing (Uses)				
Transfer - Student Activities (Fd 23)	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Net change in fund balance	64,572	(128,407)	(192,979)	
Fund balance, beginning	<u>5,820,353</u>	<u>5,820,353</u>	<u>-</u>	
Fund balance, ending	<u>\$ 5,884,925</u>	<u>\$ 5,691,946</u>	<u>\$ (192,979)</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>62.90%</u>			

St. Vrain Valley School District RE-1J

Fair Contributions Fund (29)

Prior Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2024 to December 31, 2024

	FY25 Adopted Budget	FY25 July - December Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 300,000	\$ 291,201	\$ (8,799)	97.07%
Cash in lieu	2,000,000	778,758	(1,221,242)	38.94%
Total revenues	<u>2,300,000</u>	<u>1,069,959</u>	<u>(1,230,041)</u>	46.52%
Expenditures				
Purchased services	95,000	60,315	34,685	63.49%
Capital outlay	<u>1,500,000</u>	<u>229,402</u>	<u>1,270,598</u>	15.29%
Total expenditures	<u>1,595,000</u>	<u>289,717</u>	<u>1,305,283</u>	18.16%
Excess (deficiency) of revenues over (under) expenditures	705,000	780,242	75,242	
Fund balance, beginning	<u>11,719,000</u>	<u>11,719,000</u>	<u>-</u>	
Fund balance, ending	<u><u>\$ 12,424,000</u></u>	<u><u>\$ 12,499,242</u></u>	<u><u>\$ 75,242</u></u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u><u>778.93%</u></u>			

St. Vrain Valley School District RE-1J

Fair Contributions Fund (29)

Current Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2025 to December 31, 2025

	FY26 Adopted Budget	FY26 July - December Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 475,000	\$ 262,923	\$ (212,077)	55.35%
Cash in lieu	1,200,000	671,993	(528,007)	56.00%
Total revenues	<u>1,675,000</u>	<u>934,916</u>	<u>(740,084)</u>	55.82%
Expenditures				
Purchased services	2,160,976	716,775	1,444,201	33.17%
Capital outlay	<u>1,500,000</u>	<u>144,057</u>	<u>1,355,943</u>	9.60%
Total expenditures	<u>3,660,976</u>	<u>860,832</u>	<u>2,800,144</u>	23.51%
Excess (deficiency) of revenues over (under) expenditures	(1,985,976)	74,084	2,060,060	
Fund balance, beginning	<u>13,036,636</u>	<u>13,036,636</u>	<u>-</u>	
Fund balance, ending	<u>\$ 11,050,660</u>	<u>\$ 13,110,720</u>	<u>\$ 2,060,060</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>301.85%</u>			

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St. Vrain Valley School District RE-1J

Governmental Designated-Purpose Grants Fund (22)

Year-to-Date Actual to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1 to December 31

	FY25 July - December Actual	FY26 July - December Actual	Dollar Variance	Percent Variance
Revenues				
Local grants	\$ -	\$ 22,349	\$ 22,349	N/A
State grants	3,621,400	2,729,702	(891,698)	-24.62%
Federal grants	1,751,701	1,121,656	(630,045)	-35.97%
Total revenues	<u>5,373,101</u>	<u>3,873,707</u>	<u>(1,499,394)</u>	-27.91%
Expenditures				
Salaries	4,597,547	4,477,777	(119,770)	-2.61%
Benefits	1,536,299	1,571,975	35,676	2.32%
Purchased services	876,629	814,663	(61,966)	-7.07%
Supplies and materials	422,061	496,982	74,921	17.75%
Other	26,673	36,492	9,819	36.81%
Capital outlay	28,101	-	(28,101)	-100.00%
Total expenditures	<u>7,487,310</u>	<u>7,397,889</u>	<u>(89,421)</u>	-1.19%
Excess (deficiency) of revenues over (under) expenditures	(2,114,209)	(3,524,182)	(1,409,973)	-66.69%
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	N/A
Fund (deficit), ending	<u>\$ (2,114,209)</u>	<u>\$ (3,524,182)</u>	<u>\$ (1,409,973)</u>	-66.69%

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, 2024 to December 31, 2024

	FY25 Adopted Budget	FY25 July - December Actual	Balance Remaining	% of Actual to Budget
Revenues				
Local grants	\$ 100,700	\$ -	\$ (100,700)	0.00%
State grants	2,711,424	3,621,400	909,976	133.56%
Federal grants	15,073,737	1,751,701	(13,322,036)	11.62%
Total revenues	17,885,861	5,373,101	(12,512,760)	30.04%
Expenditures				
Salaries	10,069,178	4,597,547	5,471,631	45.66%
Benefits	3,049,933	1,536,299	1,513,634	50.37%
Purchased services	2,015,707	876,629	1,139,078	43.49%
Supplies and materials	2,155,625	422,061	1,733,564	19.58%
Other	581,418	26,673	554,745	4.59%
Capital outlay	14,000	28,101	(14,101)	200.72%
Total expenditures	17,885,861	7,487,310	10,398,551	41.86%
Excess (deficiency) of revenues over (under) expenditures	-	(2,114,209)	(2,114,209)	
Fund balance, beginning	-	-	-	
Fund balance (deficit), ending	\$ -	\$ (2,114,209)	\$ (2,114,209)	
Expected year-end fund (deficit) as percentage of annual expenditure budget	0.00%			

St. Vrain Valley School District RE-1J

Governmental Designated-Purpose Grants Fund (22)

Current Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2025 to December 31, 2025

	FY26 Adopted Budget	FY26 July - December Actual	Balance Remaining	% of Actual to Budget
Revenues				
Local grants	\$ 102,700	\$ 22,349	\$ (80,351)	21.76%
State grants	6,416,135	2,729,702	(3,686,433)	42.54%
Federal grants	10,947,869	1,121,656	(9,826,213)	10.25%
Total revenues	<u>17,466,704</u>	<u>3,873,707</u>	<u>(13,592,997)</u>	22.18%
Expenditures				
Salaries	9,979,084	4,477,777	5,501,307	44.87%
Benefits	3,409,161	1,571,975	1,837,186	46.11%
Purchased services	1,994,476	814,663	1,179,813	40.85%
Supplies and materials	895,614	496,982	398,632	55.49%
Other	1,025,947	36,492	989,455	3.56%
Capital outlay	162,422	-	162,422	0.00%
Total expenditures	<u>17,466,704</u>	<u>7,397,889</u>	<u>10,068,815</u>	42.35%
Excess (deficiency) of revenues over (under) expenditures	-	(3,524,182)	(3,524,182)	
Fund balance, beginning	-	-	-	
Fund balance (deficit), ending	<u>\$ -</u>	<u>\$ (3,524,182)</u>	<u>\$ (3,524,182)</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>0.00%</u>			

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

	<u>2024</u>	<u>2025</u>
Assets		
Cash and investments	\$ 542,616	\$ 2,500
Accounts receivable	15	-
Grants receivable	2,603,460	2,571,257 A
Inventories	<u>1,637,442</u>	<u>1,412,539</u>
Total assets	<u><u>\$ 4,783,533</u></u>	<u><u>\$ 3,986,296</u></u>
Liabilities		
Due to other funds	\$ 1,407,182	\$ 2,793,074
Accrued salaries and benefits	157,960	154,072
Unearned revenues	<u>175,357</u>	<u>156,399</u>
Total liabilities	<u>1,740,499</u>	<u>3,103,545</u>
Fund balance		
Nonspendable: inventories	1,637,442	1,412,539
Restricted	<u>1,405,592</u>	<u>(529,788)</u>
Total fund balance	<u>3,043,034</u>	<u>882,751</u>
Total liabilities and fund balance	<u><u>\$ 4,783,533</u></u>	<u><u>\$ 3,986,296</u></u>

Footnote

- A The State and Federal program revenues have been adjusted to reflect reimbursements requested but not yet received by period end.

St. Vrain Valley School District RE-1J

Nutrition Services Fund (21)

Year-to-Date Actual to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1 to December 31

	FY25 July - December Actual	FY26 July - December Actual	Dollar Variance	Percent Variance
1 Revenues				
2 Investment income	\$ 13,711	\$ -	\$ (13,711)	-100.00%
3 Charges for service	196,576	238,800	42,224	21.48%
4 Other food service charges	220,293	189,514	(30,779)	-13.97%
5 State sources	3,471,433	3,523,357	51,924	1.50% A
6 Commodities entitlement	553,112	790,832	237,720	42.98%
7 Federal sources	4,058,925	4,057,435	(1,490)	-0.04%
8 Total revenues	<u>8,514,050</u>	<u>8,799,938</u>	<u>285,888</u>	3.36%
9				
10 Expenditures				
11 Salaries	3,358,303	3,659,296	300,993	8.96%
12 Benefits	1,275,481	1,462,374	186,893	14.65%
13 Purchased services	119,327	147,504	28,177	23.61%
14 Supplies and materials	4,615,889	4,496,318	(119,571)	-2.59%
15 Other	-	-	-	N/A
16 Capital outlay	<u>310,467</u>	<u>14,143</u>	<u>(296,324)</u>	-95.44%
17 Total expenditures	<u>9,679,467</u>	<u>9,779,635</u>	<u>100,168</u>	1.03%
18				
19 Excess (deficiency) of revenues				
20 over (under) expenditures	(1,165,417)	(979,697)	185,720	-15.94%
21				
22 Fund balance, beginning	<u>4,208,451</u>	<u>1,862,448</u>	<u>(2,346,003)</u>	-55.75%
23				
24 Fund balance, ending	<u>\$ 3,043,034</u>	<u>\$ 882,751</u>	<u>\$ (2,160,283)</u>	-70.99%

Footnote

- A The State and Federal program revenues have been adjusted to reflect reimbursements requested but not yet received by period end.

St. Vrain Valley School District RE-1J

Nutrition Services Fund (21)

Prior Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2024 to December 31, 2024

	FY25 Adopted Budget	FY25 July - December Actual	Balance Remaining	% of Actual to Budget
1 Revenues				
2 Investment income	\$ 120,000	\$ 13,711	\$ (106,289)	11.43%
3 Charges for service	1,265,000	196,576	(1,068,424)	15.54%
4 Other food service charges	55,000	220,293	165,293	400.53%
5 State sources	9,015,000	3,471,433	(5,543,567)	38.51%
6 Commodities entitlement	1,035,000	553,112	(481,888)	53.44%
7 Federal sources	7,350,000	4,058,925	(3,291,075)	55.22%
8 Total revenues	<u>18,840,000</u>	<u>8,514,050</u>	<u>(10,325,950)</u>	45.19%
9				
10 Expenditures				
11 Salaries	7,409,500	3,358,303	4,051,197	45.32%
12 Benefits	2,872,000	1,275,481	1,596,519	44.41%
13 Purchased services	233,100	119,327	113,773	51.19%
14 Supplies and materials	7,770,000	4,615,889	3,154,111	59.41%
15 Other	100,000	-	100,000	0.00%
16 Capital outlay	550,000	310,467	239,533	56.45%
17 Total expenditures	<u>18,934,600</u>	<u>9,679,467</u>	<u>9,255,133</u>	51.12%
18				
19 Excess (deficiency) of revenues				
20 over (under) expenditures	(94,600)	(1,165,417)	(1,070,817)	
21				
22 Fund balance, beginning	<u>4,208,451</u>	<u>4,208,451</u>	<u>-</u>	
23				
24 Fund balance, ending	<u>\$ 4,113,851</u>	<u>\$ 3,043,034</u>	<u>\$ (1,070,817)</u>	
25				
26 Expected year-end fund balance as percentage				
27 of annual expenditure budget	<u>21.73%</u>			

St. Vrain Valley School District RE-1J

Nutrition Services Fund (21)

Current Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2025 to December 31, 2025

	FY26 Adopted Budget	FY26 July - December Actual	Balance Remaining	% of Actual to Budget
1 Revenues				
2 Investment income	\$ 10,000	\$ -	\$ (10,000)	0.00%
3 Charges for service	835,345	238,800	(596,545)	28.59%
4 Other food service charges	306,000	189,514	(116,486)	61.93%
5 State sources	7,386,068	3,523,357	(3,862,711)	47.70%
6 Commodities entitlement	1,299,373	790,832	(508,541)	60.86%
7 Federal sources	8,801,350	4,057,435	(4,743,915)	46.10%
8 Total revenues	<u>18,638,136</u>	<u>8,799,938</u>	<u>(9,838,198)</u>	47.21%
9				
10 Expenditures				
11 Salaries	8,074,279	3,659,296	4,414,983	45.32%
12 Benefits	3,211,368	1,462,374	1,748,994	45.54%
13 Purchased services	100,000	147,504	(47,504)	147.50%
14 Supplies and materials	7,899,373	4,496,318	3,403,055	56.92%
16 Other	178,100	-	178,100	0.00%
15 Capital outlay	140,000	14,143	125,857	10.10%
17 Total expenditures	<u>19,603,120</u>	<u>9,779,635</u>	<u>9,823,485</u>	49.89%
18				
19 Excess (deficiency) of revenues				
20 over (under) expenditures	(964,984)	(979,697)	(14,713)	
21				
22 Fund balance, beginning	<u>1,862,448</u>	<u>1,862,448</u>	<u>-</u>	
23				
24 Fund balance, ending	<u>\$ 897,464</u>	<u>\$ 882,751</u>	<u>\$ (14,713)</u>	
25				
26 Expected year-end fund balance as percentage				
27 of annual expenditure budget	<u>4.58%</u>			

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St. Vrain Valley School District RE-1J

Student Activity (Special Revenue) Fund (23)

Year-to-Date Actual to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2025 to December 31, 2025

	FY25 July - December Actual	FY26 July - December Actual	Dollar Variance	Percent Variance
Revenues				
Investment income	\$ 137,028	\$ 129,612	\$ (7,416)	-5.41%
Athletic activities	2,104,526	2,261,294	156,768	7.45%
Athletic support by PTO/Booster*	10,252	81,090	70,838	690.97%
Cocurricular pupil activities	2,401,870	2,352,071	(49,799)	-2.07%
Cocurricular support by PTO/Booster*	31,061	63,255	32,194	103.65%
PTO/Gift activities	401,258	502,210	100,952	25.16%
Total revenues	<u>5,085,995</u>	<u>5,389,532</u>	<u>303,537</u>	5.97%
Expenditures				
Athletic activities	1,788,648	1,980,741	192,093	10.74%
Cocurricular pupil activities	1,523,762	1,561,459	37,697	2.47%
PTO/Gift activities	462,351	481,153	18,802	4.07%
Total expenditures	<u>3,774,761</u>	<u>4,023,353</u>	<u>248,592</u>	6.59%
Excess (deficiency) of revenues over (under) expenditures	1,311,234	1,366,179	54,945	
Other Financing (Uses)				
Transfer - Community Educ (Fund 27)	312	-	(312)	-100.00%
Transfer - Capital Reserve (Fund 43)	(144,737)	-	144,737	-100.00%
Net change in fund balance	1,166,809	1,366,179	199,370	
Fund balance, beginning	<u>5,974,866</u>	<u>6,520,521</u>	<u>545,655</u>	
Fund balance, ending	<u>\$ 7,141,675</u>	<u>\$ 7,886,700</u>	<u>\$ 745,025</u>	

* Beginning November 2024, support from PTO/Boosters for athletics and co-curricular activities can be tracked via a unique source code.

St. Vrain Valley School District RE-1J

Student Activity (Special Revenue) Fund (23)

Prior Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2024 to December 31, 2024

	FY25 Adopted Budget	FY25 July - December Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 260,000	\$ 137,028	\$ (122,972)	52.70%
Athletic activities	3,355,000	2,114,778	(1,240,222)	63.03%
Cocurricular pupil activities	4,068,000	2,432,931	(1,635,069)	59.81%
PTO/Gift activities	<u>1,022,000</u>	<u>401,258</u>	<u>(620,742)</u>	39.26%
Total revenues	<u>8,705,000</u>	<u>5,085,995</u>	<u>(3,619,005)</u>	58.43%
Expenditures				
Athletic activities	3,679,000	1,788,648	1,890,352	48.62%
Cocurricular pupil activities	4,100,000	1,523,762	2,576,238	37.16%
PTO/Gift activities	<u>1,000,000</u>	<u>462,351</u>	<u>537,649</u>	46.24%
Total expenditures	<u>8,779,000</u>	<u>3,774,761</u>	<u>5,004,239</u>	43.00%
Excess (deficiency) of revenues over (under) expenditures	(74,000)	1,311,234	1,385,234	
Other Financing (Uses)				
Transfer - Community Educ (Fund 27)	-	312	312	N/A
Transfer - Capital Reserve (Fund 43)	<u>-</u>	<u>(144,737)</u>	<u>(144,737)</u>	N/A
Net change in fund balance	(74,000)	1,166,809	1,240,809	
Fund balance, beginning	<u>5,974,866</u>	<u>5,974,866</u>	<u>-</u>	
Fund balance, ending	<u>\$ 5,900,866</u>	<u>\$ 7,141,675</u>	<u>\$ 1,240,809</u>	
Expected year-end fund balance as percentage of annual expenditure budget	<u>67.22%</u>			

St. Vrain Valley School District RE-1J

Student Activity (Special Revenue) Fund (23)

Current Year Budget to Actual (Unaudited)

Statement of Revenues, Expenditures, and Changes in Fund Balance

For the period July 1, 2025 to December 31, 2025

	FY26 Adopted Budget	FY26 July - December Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 260,000	\$ 129,612	\$ (130,388)	49.85%
Athletic activities	3,497,000	2,342,384	(1,154,616)	66.98%
Cocurricular pupil activities	3,373,000	2,415,326	(957,674)	71.61%
PTO/Gift activities	896,000	502,210	(393,790)	56.05%
Total revenues	8,026,000	5,389,532	(2,636,468)	67.15%
Expenditures				
Athletic activities	3,530,000	1,980,741	1,549,259	56.11%
Cocurricular pupil activities	3,818,000	1,561,459	2,256,541	40.90%
PTO/Gift activities	883,000	481,153	401,847	54.49%
Total expenditures	8,231,000	4,023,353	4,207,647	48.88%
Excess (deficiency) of revenues over (under) expenditures	(205,000)	1,366,179	1,571,179	
Other Financing (Uses)				
Transfer - Community Educ (Fund 27)	-	-	-	N/A
Transfer - Capital Reserve (Fund 43)	-	-	-	N/A
Net change in fund balance	(205,000)	1,366,179	1,571,179	
Fund balance, beginning	6,520,521	6,520,521	-	
Fund balance, ending	\$ 6,315,521	\$ 7,886,700	\$ 1,571,179	
Expected year-end fund balance as percentage of annual expenditure budget	76.73%			

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PROPRIETARY FUNDS

Internal Service Fund

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

St. Vrain Valley School District RE-1J
Self Insurance Fund (65)
Statement of Fund Net Position (Unaudited)
As of December 31,

	<u>2024</u>	<u>2025</u>
Assets		
Current assets		
Cash and investments	<u>\$ 13,760,224</u>	<u>\$ 13,893,627</u>
Total current assets	<u>13,760,224</u>	<u>13,893,627</u>
Noncurrent assets		
Restricted cash and cash equivalents	<u>4,355,228</u>	<u>4,547,471</u>
Total assets	<u>18,115,452</u>	<u>18,441,098</u>
Liabilities		
Claims payable	<u>3,722,000</u>	<u>3,665,000</u> A
Total liabilities	<u>3,722,000</u>	<u>3,665,000</u>
Net Position		
Restricted for contractual obligations	4,355,228	4,547,471
Unrestricted	<u>10,038,224</u>	<u>10,228,627</u>
Total net position	<u><u>\$ 14,393,452</u></u>	<u><u>\$ 14,776,098</u></u>

Footnote

- A Claims payable represents the approximate amount incurred but not paid or incurred but not reported as of the prior fiscal year end (6/30) and is adjusted annually.

St. Vrain Valley School District RE-1J

Self Insurance Fund (65)

Year-to-Date Actual to Actual (Unaudited)

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

For the period July 1 to December 31

	FY25 July - December Actual	FY26 July - December Actual	Dollar Variance	Percent Variance
Revenues				
Investment income	\$ 452,376	\$ 337,699	\$ (114,677)	-25.35%
Other local sources	30,528	31,089	561	1.84%
Employee benefit premiums	15,642,241	17,905,502	2,263,261	14.47%
Total revenues	16,125,145	18,274,290	2,149,145	13.33%
Expenses				
Salaries	136,339	131,260	(5,079)	-3.73%
Benefits	42,599	42,922	323	0.76%
Purchased services	2,970,167	2,977,018	6,851	0.23%
Supplies and materials	-	-	-	N/A
Administrative fees	647,931	625,155	(22,776)	-3.52%
Claims	13,870,437	13,759,758	(110,679)	-0.80%
Total expenses	17,667,473	17,536,113	(131,360)	-0.74%
Change in fund net position	(1,542,328)	738,177	2,280,505	-147.86%
Fund net position, beginning	15,935,780	14,037,921	(1,897,859)	-11.91%
Fund net position, ending	\$ 14,393,452	\$ 14,776,098	\$ 382,646	2.66%

St. Vrain Valley School District RE-1J

Self Insurance Fund (65)

Prior Year Budget to Actual (Unaudited)

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

For the period July 1, 2024 to December 31, 2024

	FY25 Adopted Budget	FY25 July - December Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 750,000	\$ 452,376	\$ (297,624)	60.32%
Other local sources	120,000	30,528	(89,472)	25.44%
Employee benefit premiums	<u>29,689,200</u>	<u>15,642,241</u>	<u>(14,046,959)</u>	52.69%
Total revenues	<u>30,559,200</u>	<u>16,125,145</u>	<u>(14,434,055)</u>	52.77%
Expenses				
Salaries	249,342	136,339	113,003	54.68%
Benefits	77,270	42,599	34,671	55.13%
Purchased services	5,883,840	2,970,167	2,913,673	50.48%
Supplies and materials	5,400	-	5,400	0.00%
Administrative fees	1,490,400	647,931	842,469	43.47%
Claims	<u>24,615,360</u>	<u>13,870,437</u>	<u>10,744,923</u>	56.35%
Total expenses	<u>32,321,612</u>	<u>17,667,473</u>	<u>14,654,139</u>	54.66%
Change in fund net position	(1,762,412)	(1,542,328)	220,084	
Fund net position, beginning	<u>15,935,780</u>	<u>15,935,780</u>	<u>-</u>	
Fund net position, ending	<u>\$ 14,173,368</u>	<u>\$ 14,393,452</u>	<u>\$ 220,084</u>	
Expected year-end net position as percentage of annual expenses budget	<u>43.85%</u>			

St. Vrain Valley School District RE-1J

Self Insurance Fund (65)

Current Year Budget to Actual (Unaudited)

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

For the period July 1, 2025 to December 31, 2025

	FY26 Adopted Budget	FY26 July - December Actual	Balance Remaining	% of Actual to Budget
Revenues				
Investment income	\$ 600,000	\$ 337,699	\$ (262,301)	56.28%
Other local sources	120,000	31,089	(88,911)	25.91%
Employee benefit premiums	<u>32,658,120</u>	<u>17,905,502</u>	<u>(14,752,618)</u>	54.83%
Total revenues	<u>33,378,120</u>	<u>18,274,290</u>	<u>(15,103,830)</u>	54.75%
Expenses				
Salaries	280,282	131,260	149,022	46.83%
Benefits	94,179	42,922	51,257	45.57%
Purchased services	6,242,832	2,977,018	3,265,814	47.69%
Supplies and materials	5,400	-	5,400	0.00%
Administrative fees	1,490,400	625,155	865,245	41.95%
Claims	<u>27,885,374</u>	<u>13,759,758</u>	<u>14,125,616</u>	49.34%
Total expenses	<u>35,998,467</u>	<u>17,536,113</u>	<u>18,462,354</u>	48.71%
Change in fund net position	(2,620,347)	738,177	3,358,524	
Fund net position, beginning	<u>14,037,921</u>	<u>14,037,921</u>	<u>-</u>	
Fund net position, ending	<u>\$ 11,417,574</u>	<u>\$ 14,776,098</u>	<u>\$ 3,358,524</u>	
Expected year-end net position as percentage of annual expenses budget	<u>31.72%</u>			

INVESTMENT REPORT

St. Vrain Valley School District RE-1J
Monthly Investment Report
At December 31, 2025

Fund	Colotrust	UMB	Public Trust Advisors	Total	Annualized Percent	Current Month Interest Total
General	\$ 125,672,123			\$ 125,672,123	3.94	\$ 456,203
Risk Management	3,034,120			3,034,120	3.94	10,770
Nutrition Service	-			-	3.94	-
Student Activity Spec Reven	6,156,548			6,156,548	3.94	20,542
Community School	5,309,826			5,309,826	3.94	18,686
Fair Contributions	12,488,860			12,488,860	3.94	41,670
UMB Bond		\$ 32,710,074		32,710,074	3.85*	266,514
Building 2024	-			-	3.94	-
Building 2024			\$ 241,641,978	241,641,978	3.64 [^]	672,950
Building Total	-		241,641,978	241,641,978		672,950
Capital Reserve	5,348,260			5,348,260	3.94	17,845
Health Insurance Trust	4,547,471			4,547,471	3.94	15,173
Minimum Liability	11,388,190			11,388,190	3.94	37,998
Self Insurance Total	15,935,660			15,935,660		53,171
Total	\$ 173,945,397	\$ 32,710,074	\$ 241,641,978	\$ 448,297,449		\$ 1,558,351

* = Money Market Funds Yield

[^] = Market Yield

