



# **Quarterly Financial Report For The Period Ended March 31, 2010**

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**Submitted to the Board of Education**

**April 29, 2010**

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**by**

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Jeffco Public Schools

**Quarterly Financial Report**  
**For The Period Ended March 31, 2010**

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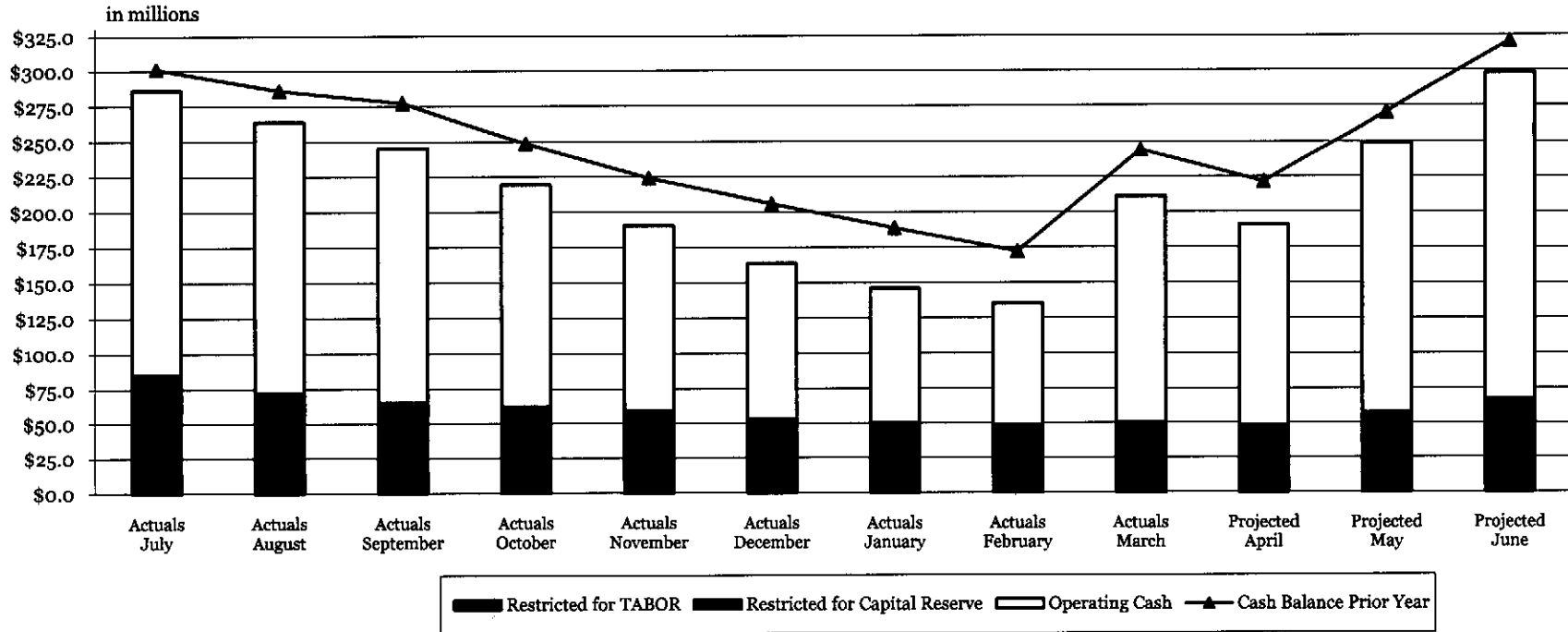
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## Cash Management

The total operating cash balance at March 31, 2010 was \$210.9 million compared to \$244.1 million at March 31, 2009. This includes Operating & Capital Reserve Funds. End of year cash balances are lower this year primarily due to spend down of the Capital Reserve Fund.

**Jeffco Public Schools**  
**Ending Cash Balances: July 2009 through June 2010**  
**As of March 31, 2010**



Jefferson County School District, No. R-1  
Schedule of Investments  
As of March 31, 2010

Financial Institution	Purchase Date	Maturity Date	Yield	S & P Rating	Balance as of March 31, 2010	Percent of Portfolio
US Bank - Cash Concentration	3/31/2010	4/1/2010	0.25%		\$ 187,098.91	0.09%
US Bank Sweep <sup>1</sup>	3/31/2010	4/1/2010	0.09%		11,292,930.93	5.35%
1st Bank <sup>2</sup>	5/1/2009	5/1/2010	1.70%		5,077,267.90	2.41%
Colotrust - Operating Prime <sup>3</sup>	3/31/2010	4/1/2010	0.09%	AAAm	0.00	0.00%
Colotrust - Operating Plus	3/31/2010	4/1/2010	0.19%	AAAm	144,138,801.59	68.35%
Colotrust Investments	3/31/2010	4/1/2010	0.19%	AAAm	128,704.21	0.06%
<u>MBIA Investment - FDA Proceeds<sup>4</sup></u>	10/2/2006	2/9/2015	2.19%		<u>50,062,225.34</u>	<u>23.74%</u>
<u>Invested/Total Pooled Cash<sup>5</sup></u>					<u>\$ 210,887,028.87</u>	<u>100.00%</u>
Weighted Average of yield and maturity on March 31, 2010			0.70%			
<u>Weighted Average as of March 31, 2009</u>			<u>0.94%</u>			
Change			-0.24%			
<u>Checking - USBank</u>					<u>\$ 0.00</u>	
<u>Total 2005 Construction Proceeds<sup>6</sup></u>					<u>\$ 0.00</u>	
<u>Wells Fargo Bond Redemption Fund</u>					<u>31,067,066.62</u>	
<u>Funds Held in Trust</u>					<u>\$ 31,067,066.62</u>	

<sup>1</sup>The rate from US Bank Sweep Account is based on the Target Federal Funds rate.

<sup>2</sup>Purchased 12 month Certificate of Deposit on May 1, 2009.

<sup>3</sup>Funds were consolidated to the Colotrust Operating Plus account.

<sup>4</sup>The MBIA Investment is presented at fair value. The yield is a fair representation of the weighted average yield with the assumption that investments are held to maturity.

<sup>5</sup>Pooled cash includes reserves for TABOR and Bond FDA, and amounts transferred to the Capital Reserve Fund according to state law.

<sup>6</sup>The final transfer out of the 2005 Construction Proceeds account happened on 1/28/2010.

Jefferson County School District  
Schedule of Cash Receipts and Disbursements  
As of March 31, 2010

	2009/2010 YTD Actual	2008/2009 YTD Actual	Variance Increase (Decrease)
<b>Total Cash Flow for All Funds (excluding Debt Service)</b>			
<b>Operating Cash Balance</b>	\$ 320,794,510	\$ 323,344,656	\$ (2,550,146)
<b>Receipts</b>			
Property Tax	82,152,352	79,820,516	2,331,836
Property Tax - Mill Override - 1999	10,423,014	10,147,848	275,166
Performance Promise	4,411,070	4,384,368	26,701
Additional Mill Levy - 2004	16,146,340	15,626,138	520,202
Specific Ownership Tax	18,728,415	20,424,377	(1,695,962)
State Equalization	273,785,158	253,811,374	19,973,783
Other State Revenues <sup>1</sup>	17,285,688	19,395,810	(2,110,122)
Food Service Receipts <sup>2</sup>	14,990,492	16,749,351	(1,758,858)
School Based Fees (including Child Care) <sup>3</sup>	32,548,999	34,334,634	(1,785,636)
Grant Receipts <sup>4</sup>	30,059,102	23,822,241	6,236,861
Investment Earnings	1,132,492	4,161,578	(3,029,086)
Other Receipts <sup>5</sup>	9,788,009	15,031,292	(5,243,282)
<b>Grand Total Receipts</b>	511,451,131	497,709,528	13,741,603
<b>Disbursements</b>			
Payroll - Employee	420,690,229	414,168,435	6,521,794
Payroll Related - Benefits	57,770,336	51,981,774	5,788,562
Capital Reserve Projects <sup>6</sup>	49,497,235	15,092,740	34,404,496
Non-Compensatory Operating Expenses	93,400,812	95,697,978	(2,297,166)
<b>Grand Total Disbursements</b>	621,358,612	576,940,927	44,417,685
<b>Net increase (decrease) in cash</b>	(109,907,481)	(79,231,399)	(30,676,082)
<b>Total Cash on hand</b>	\$ 210,887,029	\$ 244,113,257	\$ (33,226,228)
TABOR Reserve (3%)	(19,322,669)	(19,934,466)	611,797
District & Board of Education Reserve (4%)	(25,687,000)	(24,833,899)	(853,101)
<b>Total Operating Cash</b>	\$ 165,877,360	\$ 199,344,892	\$ (33,467,532)

<sup>1</sup> Other state revenue lower from Vocational Ed payments \$1.5 million and State Special Ed funding \$1 million.

<sup>2</sup> Food service receipts lower due to less serving days and timing of Federal Reimbursement payments.

<sup>3</sup> Total revenues for Campus funds down \$1.3 million.

<sup>4</sup> Increase for Grant receipts due to Federal ARRA funds.

<sup>5</sup> Other receipts lower for insurance claims reimbursement \$1.1 million, \$800,000 in turf fields for 2008 and land sale, \$1.7 million in credit union payroll reimbursements, \$259,000 in sponsorships. This is offset slightly by ERATE payments received of \$950,000.

<sup>6</sup> Disbursements are increasing for bond projects in the capital reserve fund.

Jefferson County School District  
General Fund Revenues  
As of March 31, 2010

Taxes <sup>1</sup>	\$	130,398,427	\$	127,684,630	\$	2,713,797	2%
State of Colorado <sup>2</sup>		267,844,147		250,679,486	\$	17,164,661	7%
Interest		21		425	\$	(404)	(95)%
Tuition and Fees <sup>3</sup>		7,295,954		7,092,535	\$	203,419	3%
Federal and Other <sup>4</sup>		4,315,418		4,572,902	\$	(257,484)	(6)%
<b>Total Revenues</b>	<b>\$</b>	<b>409,853,967</b>	<b>\$</b>	<b>390,029,978</b>	<b>\$</b>	<b>19,823,989</b>	<b>5%</b>

<sup>1</sup> Local and delinquent property tax collections are higher, in total, by \$3,964,654 and specific ownership taxes are down by \$(1,289,302) from the prior year.

<sup>2</sup> State equalization increased by \$18 million from inflation adjustments, \$13,136,722 has been rescinded by the state but not taken back yet. The reductions to revenue will be taken in fourth quarter.

<sup>3</sup> Revenue from charter school billing for services increased \$477,351, decreased revenues from field trips \$(146,938), GED testing and Planetarium closing \$(115,806).

<sup>4</sup> Revenue for Golden and Arvada West turf fields in FY 2009 not in 2010 \$(600,000). IRS refund \$179,356, increased indirect costs \$332,000, increase in funded work order billings \$127,304 and decrease in Pepsi Sponsorship \$(250,000) from 2009 to 2010.

Total year-to-date expenditures for fiscal year 2010 are \$463,949,100 higher than prior year-to-date expenditures of \$457,873,871.  
A breakout by expenditure objects is reflected below:

**General Fund Expenditures by Type**  
**For the nine months ended March 31, 2010**

Account Description	Y-T-D Expenditures 2009/2010	Y-T-D Expenditures 2008/2009	Variance Increase (Decrease)	Percent Increase (Decrease)	Comments
Salaries	\$ 329,263,466	\$ 323,254,951	\$ 6,008,515	2%	Increase/Decrease: \$6M increase due to COLA and step increases, plus the first 1% additional one-time payout, 20 additional All Day Kindergarten teachers.
Benefits	77,853,653	75,488,550	\$ 2,365,103	3%	\$2.36M Benefit increases relate to increased salaries and increase in legislative mandated employer PERA contribution rate.
Purchased Services	39,533,673	39,188,129	\$ 345,544	1%	Increase/Decrease Contract Svcs/Consultants \$240,000 Election Expense \$(520,000) Technology services \$(435,000) Athletic Trainer \$262,000 Tuition Spec Ed \$(252,000) Unemployment Comp. Insurance \$435,000 Student Transportation \$(219,000) Const. Maint/Repair Bldg \$(415,000) Utilities \$768,000 Voice Communication Line \$508,000
Materials and Supplies	16,503,249	17,283,198	\$ (779,949)	(5)%	Increase/Decrease Office Materials/Supplies & Equipment \$(315,000) Copier Usage \$(62,000) Athletic Supplies \$(243,000) Maint. Materials/Supplies \$(188,000) Fuel \$(310,000) Clinic Supplies \$104,000 Custodial Supplies \$100,000 Vehicle parts/Supplies \$(99,000) Instructional Mat/Equipment \$217,000
Capital Outlay	795,058	2,659,043	\$ (1,863,985)	-70%	Increase/Decrease: Office Equip. \$(20,000) Fleet Vehicles \$(239,000) Bus \$115,000 Building Improvements \$(1.76)M - Turf fields and master planning
<b>Total Expenditures</b>	<b>\$ 463,949,100</b>	<b>\$ 457,873,871</b>	<b>\$ 6,075,229</b>	<b>1%</b>	

Note: Compensation & benefits increases include COLA = 1.0% and Steps = approximately 2.5% for employees eligible for a step increase.



**Transfers:**

The following table summarizes the transfers from the General Fund:

<b>Summary of Transfers From the General Fund</b>		
	<u>2009/2010</u>	<u>2008/2009</u>
	<u>Year to date</u>	<u>Year to date</u>
<b>Mandatory and Other Transfers</b>		
Colorado Preschool funding <sup>1</sup>	3,363,481	2,918,666
Mandatory transfer to Capital Reserve <sup>2</sup>	3,500,000	3,500,000
Mandatory transfer to Risk Management	<u>5,063,550</u>	<u>5,219,475</u>
<b>Total mandatory and required transfers</b>	<u>11,927,031</u>	<u>11,638,141</u>
<b>Additional Transfers</b>		
Transfer to Technology for infrastructure	1,837,500	1,837,500
Transfer to Campus Activity to cover waived fees	<u>321,260</u>	<u>-</u>
<b>Total additional transfers</b>	<u>2,158,760</u>	<u>1,837,500</u>
<b>Total transfers</b>	<u>\$ 14,085,791</u>	<u>\$ 13,475,641</u>

<sup>1</sup>Colorado Preschool slots increased by 50.

<sup>2</sup>The Capital Reserve transfer of \$22,858,000 will be made starting March 2010 through June 2010.

**General Fund - Expenditures by Activity for the three months ended March 31, 2010**

Description	FTE	FTE	Percent	Percent	Comments
	Expenditures	Expenditures	Increase	Increase	
	2009/2010	2008/2009	(Decrease)	(Decrease)	
<b>General Administration:</b>					
					Increase/Decrease: Consultants \$11,000 Legal Fees \$75,000 Mileage & Travel \$(3,700) Election Expense \$(520,000) Fees for District Membership \$(2,000) Community Relations \$(1,900)
Board of Education	\$ 451,802	\$ 894,854	(443,052)	(50)%	
					Increase/Decrease: Compensation and Benefits \$146,000 Printing \$(6,900) Legal Fees \$(48,000) Contracted Services \$(18,000) Community Relations \$(7,300) Photographic Supplies \$(2,100) Meals & Refreshments \$(5,600)
District Wide Administration	2,484,152	2,424,761	59,391	2%	
<b>Direct Instruction:</b>					
School Staffing (Teachers, Substitute Teachers and Media Specialists)	221,947,354	214,724,149	7,223,206	3%	Increase/Decrease: Compensation and Benefits \$7.2M
Exceptional Student Services	43,090,717	46,199,781	(3,109,064)	(7)%	Increase/Decrease: Compensation and Benefits \$(3.1M) - 42 teachers and 72 paraprofessionals FTE's are now paid out of grant stimulus funds.
Other School Programs (Miller, Multicultural, JCAAP, Mt. View Detention, Summer School)	6,580,486	5,808,605	771,881	13%	Increase/Decrease: Compensation and Benefits \$770,000
Other School Support Programs (Outdoor labs, Gifted & Talented, Johnson Program, Homebound)	2,763,991	2,587,647	176,344	7%	Increase/Decrease: Compensation and Benefits \$176,000
					Increase/Decrease: Compensation and Benefits \$1.8M Employee Train./Conf. \$(62,000) Office Materials/Equip. \$(253,000) Contract Serv./Consultants \$113,000 Buses \$58,000 Athletic Supplies \$(236,000) Building Improvements \$(1.15M)
School Discretionary Spending	26,098,331	25,817,123	281,208	1%	
<b>Total Direct Instruction</b>	<b>\$ 300,480,879</b>	<b>\$ 295,137,304</b>	<b>\$ 5,343,575</b>	<b>2%</b>	

**General Fund - Expenditures by Activity for the three months ended March 31, 2010**

<b>Indirect Instruction:</b>					
School Indirect Instruction Staffing	\$ 45,299,831	\$ 44,806,223	\$ 493,608	1%	Increase/Decrease: Compensation and Benefits \$499,000
Other School Programs (Miller, Multicultural, JCAAP, Mt. View Detention, Summer School)	3,789,196	3,468,035	321,161	9%	Increase/Decrease: Compensation and Benefits \$(49,000) Mileage & Travel \$(5,400) Employee Training/Conf. \$(16,700) Office Materials/ Equipment \$(7,600) Instructional Mat./Equip. \$422,000 Meals/Refreshments \$(8,600) Contract Services \$(9,400)
Other School Support Programs (Outdoor labs, Gifted & Talented, Johnson Program, Homebound)	3,385,437	3,512,202	(126,764)	(4)%	Increase/Decrease: Compensation and Benefits \$(31,500) Printing \$(13,800) Out of District Students \$(134,000) Office Mat/Equip. \$(25,000) Employee Train/Conf. \$(12,000) Clinic Supplies \$103,000 Contract Serv./Consultants \$(12,000) Meals/Refreshments \$(8,600)
Total Athletics (Central and Stadiums)	5,508,167	5,826,170	(318,003)	(5)%	Increase/Decrease: Compensation and Benefits \$229,000 Athletic Supplies \$(6,700) Building Improvements \$(701,000) Athletic Trainers \$262,000 Game Officials/Game Costs/Security \$(41,000) Maint Materials/Supplies \$(6,000) Fleet Maint. \$(4,600) Plant Shop/Equipment \$(19,800) Contract maint./Equip \$(14,000)
Exceptional Student Services	3,716,013	3,631,653	84,360	2%	Increase/Decrease: Compensation and Benefits \$145,000 Instructional Mat/Supplies \$57,000 Legal Fees/ADA Settlements \$128,000 Contracted Services \$(71,000) Tuition for Spec. Ed. preschool \$(128,000) Testing Materials \$14,000 Student Transportation \$(79,000) Office Supplies/Equip \$54,000 Mileage & Travel \$(30,000)

**General Fund - Expenditures by Activity for the three months ended March 31, 2010**

Description	Y-T-D Expenditures 2009,2010	Y-T-D Expenditures 2008,2009	Percent Change (2009,2010)	Percent Change (2008,2009)	Comments
Learning & Educational Achievement (Curriculum & Instruction, Educational Technology, Assessment, Career Development, Educational Equity)	13,058,071	12,296,678	761,393	6%	Increase/Decrease: Compensation and Benefits \$537,000 Student Admin./Entry Fee \$48,000 Office Supply/Equip \$(71,000) Instructional Mat/Equip \$(210,000) Contract Serv/Labor \$145,000 Technology Services \$60,000 Software Purchase \$251,000
School Management	1,210,229	1,308,059	(97,830)	(7)%	Increase/Decrease: Compensation and Benefits \$(64,000) Professional Growth \$(2,700) Meals/Refreshments \$(3,600) Telephone/Pagers \$(3,100) Legal Fees \$(22,000) Office Mat/Supplies \$(3,500)
<b>Total Indirect Instruction</b>	<b>\$ 75,966,944</b>	<b>\$ 74,849,020</b>	<b>\$ 1,117,925</b>	<b>1%</b>	
<b>Support Services:</b>					
Transportation	15,101,036	16,224,302	(1,123,266)	(7)%	Increase/Decrease: Compensation and Benefits \$(232,000) Fuel \$(310,000) Bench stock/tools \$(4,600) Vehicle Supplies/Parts \$(118,000) Software Purchase/Lease \$(83,000) Building Improvements \$(66,000) Student Transportation \$(91,000) Fleet Vehicles \$(239,000) Bus \$56,000 Contract Repairs \$(30,000)
Custodial Services	20,424,381	19,864,716	559,665	3%	Increase/Decrease: Compensation and Benefits \$472,000 Office Mat./Supplies \$(11,000) Custodial Supplies \$101,000
Field Services and Property Management	14,849,332	15,519,024	(669,693)	(4)%	Increase/Decrease: Compensation and Benefits \$(104,000) Construction Maint./Repair Bldg. \$(416,000) Contract Serv./Consultants \$(61,000) Permits/Licenses/Fees \$(34,000) Maint. Materials/Supplies \$(200,000) Building Improvements \$157,000 Small Hand Tools \$(25,000) Plant/Shop Equipment \$40,000 Office Mat./Equip. \$(7,000) Legal Fees \$(19,000)

**General Fund - Expenditures by Activity for the three months ended March 31, 2010**

Description	F-Y-D Expenditures 2009/2010	F-Y-D Expenditures 2008/2009	Variances Increase (Decrease)	Percent Increase (Decrease)	Comments
Telecommunications and Network Services	3,703,380	3,194,728	508,652	16%	Increase in District band width and decrease in T1 lines.
Utilities:					
Refuse & Dump Fees	253,273	275,500	(22,228)	(8)%	Decrease in Roll-offs
Natural Gas	2,859,988	1,974,061	885,927	45%	Small rate increase, usage increase
Propane	89,329	75,003	14,325	19%	Refill needs
Electricity	7,225,169	7,130,409	94,760	1%	Rate decrease, usage increase
Water & Sanitation	1,569,944	1,777,089	(207,145)	(12)%	Decrease in consumption.
Waste Water Management	213,223	222,193	(8,970)	(4)%	
<b>Total Telecommunications and Network Services and Utilities</b>	<b>\$ 15,914,305</b>	<b>\$ 14,648,983</b>	<b>\$ 1,265,322</b>	<b>9%</b>	
Business Services (Budget, Accounting, Accounts Payable, Purchasing and Warehouse, Treasurer's Fees, Technology Services)	\$ 12,739,047	\$ 13,272,644	\$ (533,598)	(4)%	Increase/Decrease: Compensation and Benefits \$(42,000) Contract Serv./Consultants \$33,000 Postage \$9,100 Technology Services \$(495,000) Community Relations \$(23,000) Office Equip/Supplies \$(20,000) Printing \$4,900
Human Resources	3,516,432	2,912,042	604,390	21%	Increase/Decrease: Compensation and Benefits \$(46,000) Contract Services \$108,000 Employee Train/Conf. \$14,000 Unemployment Comp. \$436,000 Contract Maint./Equip Repair \$86,000 Legal Fees \$9,000 Employee Background Verification \$(7,800) Required Exams \$5,300
<b>Total Business Services, Human Resources</b>	<b>\$ 16,255,479</b>	<b>\$ 16,184,686</b>	<b>\$ 70,792</b>	<b>0%</b>	
District Wide	421,462	531,355	(109,893)	(26)%	Increase/Decrease: Waived student fees \$(130,000) Change in accounting. Deer Creek Crisis Expense \$20,000
Debt Service - COP's	1,599,329	1,594,864	4,465	0%	Increase: Debt service payment on COP's issued for the Supplemental Retirement program. Payments made in December and June
<b>Total Expenditures</b>	<b>\$ 463,949,100</b>	<b>\$ 457,873,871</b>	<b>\$ 6,075,229</b>	<b>1%</b>	

Note: Compensation & benefits increases include COLA = 1.0% and Steps = approximately 2.5%

**Jefferson County School District, No. R-1**  
**Comparative Schedule of Beginning Fund Balance, Revenue, Expenditures, and Ending Fund Balance**  
**For the nine months ended March 31, 2010**  
**General Fund**

	June 30, 2008 Actuals	2008/2009 Revised Budget	March 31, 2009 Actuals	June 30, 2009 Actuals	2008/2009 Y-T-D % of Actuals	* 2009/2010 Revised Budget	March 31, 2010 Actuals	2009/2010 Y-T-D % of Budget
<b>Beginning Fund Balance</b>								
Reserve for TABOR	\$ 16,152,691	\$ 16,658,292	\$ 16,658,292	\$ 16,658,292	100.00%	\$ 16,943,784	\$ 16,943,784	100.00%
Reserve for District/Board of Education	16,219,600	24,945,000	24,945,000	24,945,000	100.00%	24,604,571	24,604,571	100.00%
Reserve for School Carry Forward	9,264,665	9,250,000	9,250,000	9,250,000	100.00%	11,200,000	11,200,000	100.00%
Reserve for Maintenance Operations	3,000,000	4,000,000	4,000,000	4,000,000	100.00%	3,000,000	3,000,000	100.00%
Reserve for School Operations	4,500,000	3,000,000	3,000,000	3,000,000	100.00%	1,500,000	1,500,000	100.00%
Reserve for Supplemental Retirement	3,009,424	-	-	-	0.00%	-	-	0.00%
Unallocated	113,963,807	117,541,556	117,541,556	117,541,556	100.00%	109,040,937	109,040,937	100.00%
<b>Total</b>	<b>166,110,187</b>	<b>175,394,848</b>	<b>175,394,848</b>	<b>175,394,848</b>	<b>100.00%</b>	<b>166,289,292</b>	<b>166,289,292</b>	<b>100.00%</b>
<b>Revenues</b>								
Property Taxes	266,031,028	268,489,100	107,476,587	268,037,205	40.10%	272,613,000	111,479,686	40.89%
State of Colorado	315,220,190	326,695,100	250,679,486	327,223,284	76.61%	348,078,000	267,844,147	76.95%
Specific Ownership Taxes	28,858,670	26,255,000	20,208,043	26,428,023	76.46%	24,155,000	18,918,741	78.32%
Interest Earnings	8,286,204	3,000,000	425	4,311,036	0.01%	3,000,000	21	0.00%
Tuition & Fees	9,043,607	8,771,600	7,092,535	9,346,380	75.89%	8,210,000	7,295,954	88.87%
Other	5,467,413	4,824,100	4,572,902	6,147,135	74.39%	4,346,000	4,315,418	99.30%
<b>Total Revenues</b>	<b>632,907,112</b>	<b>638,034,900</b>	<b>390,029,978</b>	<b>641,493,063</b>	<b>60.80%</b>	<b>660,402,000</b>	<b>409,853,967</b>	<b>62.06%</b>
<b>Expenditures</b>								
<b>Current:</b>								
Direct instruction	379,570,753	392,648,587	295,137,304	394,926,266	74.73%	424,682,103	300,480,879	70.75%
Indirect instruction	94,795,961	107,610,614	74,849,020	101,824,843	73.51%	95,323,230	75,966,944	79.69%
Transportation	20,926,866	22,142,429	16,224,302	21,517,649	75.40%	22,639,010	15,101,036	66.70%
Custodial services	27,305,768	27,006,222	19,864,716	26,578,601	74.74%	27,723,948	20,424,381	73.67%
Field services and property management	19,183,158	21,704,995	15,519,024	20,899,658	74.25%	20,470,435	14,849,332	72.54%
Telecommunications, network, utilities	19,441,113	19,052,554	14,648,983	19,036,775	76.95%	20,867,180	15,914,305	76.26%
Business Services, Human Resources	19,458,542	23,606,500	16,184,686	22,821,225	70.92%	21,821,340	16,255,479	74.49%
General administration	2,660,032	3,564,447	3,319,615	3,328,778	99.72%	4,647,508	2,935,954	63.17%
Districtwide	1,362,088	850,352	531,355	980,773	54.18%	795,246	421,462	53.00%
<b>Debt Service:</b>								
Principal	1,165,000	1,225,000	600,000	1,225,000	48.98%	1,295,000	635,000	49.03%
Interest	2,035,116	1,972,500	994,864	1,974,710	50.38%	1,910,600	964,329	50.47%
<b>Total Expenditures</b>	<b>587,904,397</b>	<b>621,384,200</b>	<b>457,873,869</b>	<b>615,114,278</b>	<b>74.44%</b>	<b>642,175,600</b>	<b>463,949,101</b>	<b>72.25%</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>45,002,715</b>	<b>16,650,700</b>	<b>(67,843,891)</b>	<b>26,378,785</b>	<b>-257.19%</b>	<b>18,226,400</b>	<b>(54,095,134)</b>	<b>-296.80%</b>
<b>Other Financing Sources (Uses):</b>								
<b>Transfers in (out):</b>								
Child Care Fund	(3,030,012)	(3,873,200)	(2,918,666)	(3,867,041)	75.48%	(4,295,700)	(3,363,481)	78.30%
Construction Management	(21,208,000)	(22,128,000)	(3,500,000)	(22,128,000)	15.82%	(22,858,000)	(3,500,000)	15.31%
Risk Management	(6,459,300)	(7,039,300)	(5,219,475)	(7,039,300)	74.15%	(6,751,400)	(5,063,550)	75.00%
Technology	(2,400,000)	(2,450,000)	(1,837,500)	(2,450,000)	75.00%	(2,450,000)	(1,837,500)	75.00%
Campus Activity	-	-	-	-	0.00%	-	(321,260)	0.00%
Certificates of Participation issued	-	-	-	-	0.00%	-	-	0.00%
<b>Total Other Financing Sources (Uses)</b>	<b>(33,097,312)</b>	<b>(35,490,500)</b>	<b>(13,475,641)</b>	<b>(35,484,341)</b>	<b>37.98%</b>	<b>(36,355,100)</b>	<b>(14,085,791)</b>	<b>38.75%</b>
<b>Special Items:</b>								
Supplemental Retirement Contribution	(2,620,742)	-	-	-	-	-	-	-
<b>Net change in fund balance</b>	<b>9,284,661</b>	<b>(18,839,800)</b>	<b>(81,319,532)</b>	<b>(9,105,556)</b>	<b>893.08%</b>	<b>(18,128,700)</b>	<b>(68,180,925)</b>	<b>376.09%</b>
<b>Ending Fund Balance</b>								
Reserve for TABOR	\$ 16,658,292	\$ 18,625,400	\$ 16,943,784	\$ 16,943,784	100.00%	\$ 19,265,300	\$ 19,265,300	100.00%
Reserve for Fiscal Emergency	-	-	-	-	0.00%	11,033,000	11,119,873	100.79%
Reserve for District/Board of Education	24,945,000	24,855,368	24,604,571	24,604,571	100.00%	25,687,000	25,687,000	100.00%
Reserve for School Carry Forward	9,250,000	8,922,500	11,200,000	11,200,000	100.00%	8,900,000	8,900,000	100.00%
Reserve for Maintenance Operations	4,000,000	3,000,000	3,000,000	3,000,000	100.00%	2,000,000	2,000,000	100.00%
Reserve for School Operations	3,000,000	1,500,000	1,500,000	1,500,000	100.00%	-	-	0.00%
Unallocated	117,541,556	99,651,780	36,826,952	109,040,937	33.77%	92,308,292	31,136,195	33.73%
<b>Total</b>	<b>\$ 175,394,848</b>	<b>\$ 156,555,048</b>	<b>\$ 94,075,317</b>	<b>\$ 166,289,292</b>	<b>56.57%</b>	<b>\$ 159,193,592</b>	<b>\$ 98,108,368</b>	<b>61.63%</b>

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**Jefferson County School District, No. R-1  
Budget Reconciliation  
March 31, 2010**

	<b>Revenue Budget</b>	<b>Appropriation Budget</b>	<b>Org Budget</b>
<b>2009/2010 Original Adopted Budget</b>	660,402,000	670,507,400	670,507,400
<b>Supplemental Appropriation Adjustments:</b>			
Salary and Benefit Adjustment due to settled negotiations		8,023,300	8,023,300
<b>2009/2010 Revised Budget</b>	660,402,000	678,530,700	678,530,700

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### Accruals and Estimates

Accruals and estimates are used to fairly present activity associated with the current period. The following table is a summary of accruals included in this report.

**Accruals and estimates for unrecorded expenses for the  
nine months ended March 31, 2010**

General Fund	\$ 972,432
Grants	25,521
Employee Benefits	205,053
Technology	25,182
Campus Activity	39,554
Central Services	3,671
Food Services	<u>5,620</u>
<b>Total accruals and estimates</b>	<b><u>\$ 1,277,033</u></b>



## **Capital Funds:**

### **Debt Service Fund**

On March 15, 2010, the District refunded 95 percent of the Series 2004 bonds. The refunding will save the District \$7,325,578 (net present value) over the life of the debt. The District used \$10,000,000 in Debt Service fund balance to help refund this debt. Property tax revenue from the spring collections has begun to come in for the quarter and will continue through the fourth quarter. Interest payments for general obligation debt will be made June 15, 2010 for \$11,375,019. A formal supplemental appropriation will be submitted to the Board for the the budget adjustment for the refunding.

### **Capital Reserve Fund**

The capital reserve fund is now funding the remaining bond projects as planned. Expenditures are increased from the prior year due to this transition. Revenue for Bear Creek HS turf field of \$300,000 was received in the first quarter for 2010. The major projects are Johnson program, Ralston Elementary, Jeffco Open Oberon Middle, Mandalay Middle and three site energy infrastructure improvements. A supplemental budget request will be submitted to the Board to adjust the budget to the timing of the expenditures.

### **Building Fund - Capital Projects**

The Building fund is closed as of the third quarter.

Jefferson County School District, No. R-1  
Debt Service  
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance  
For the nine months ended March 31, 2010

	June 30, 2008	2008/2009	March 31, 2009	June 30, 2008	2008/2009	2009/2010	March 31, 2010	2009/2010
	Actuals	Revised Budget	Actuals	Actuals	Y-T-D % of Actuals	Revised Budget	Actuals	Y-T-D % of Budget
Revenue:								
Property Tax	\$ 81,150,128	\$ 81,800,000	\$ 32,653,385	\$ 81,427,715	40.10%	\$ 81,600,000	\$ 33,987,583	41.65%
Interest	-	-	122,733	123,329	0.00%	125,000	2,331	0.00%
Total Revenues	81,150,128	81,800,000	32,776,118	81,551,044	40.19%	81,725,000	33,989,914	41.59%
Expenditures:								
Debt Service								
Principal retirements	40,265,000	42,385,000	42,385,000	42,385,000	100.00%	45,120,000	45,120,000	100.00%
Interest and fiscal charges	36,212,575	33,282,500	17,316,906	33,263,964	52.06%	30,595,800	17,046,022	55.71%
Total Debt Service	76,477,575	75,667,500	59,701,906	75,648,964	78.92%	75,715,800	62,166,022	82.10%
Excess of Revenues Over (Under) Expenditures	4,672,553	6,132,500	(26,925,788)	5,902,080	-456.21%	6,009,200	(28,176,108)	-468.88%
Other Financing Sources (Uses)								
General Obligation Bond Proceeds	35,890,000	-	-	-	-	-	233,400,000	0.00%
Payment to Refunded Bond Escrow Agent	(37,762,766)	-	-	-	-	-	(278,158,016)	0.00%
Premium from refunding bonds	2,139,650	-	-	-	-	-	35,855,493	0.00%
Total other financing sources (uses)	266,884	-	-	-	-	-	(8,902,524)	0.00%
Excess of Revenues and Other Financing Sources & Uses Over (Under) Expenditures	4,939,437	6,132,500	(26,925,788)	5,902,080	-456.21%	6,009,200	(37,078,632)	-617.03%
Fund Balance - Beginning	58,083,150	63,022,587	63,022,587	63,022,587	100.00%	68,924,667	68,924,667	100.00%
Fund Balance - Ending	\$ 63,022,587	\$ 69,155,087	\$ 36,096,799	\$ 68,924,667	52.37%	\$ 74,933,867	\$ 31,846,035	42.50%

**Jefferson County School District, No. R-1**  
**Capital Reserve**  
**Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**For the nine months ended March 31, 2010**

	<b>June 30, 2008</b>	<b>2008/2009</b>	<b>March 31, 2009</b>	<b>June 30, 2009</b>	<b>2008/2009</b>	<b>2009/2010</b>	<b>March 31, 2010</b>	<b>2009/2010</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Y-T-D % of Actuals</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Y-T-D % of Budget</b>
<b>Revenue:</b>								
Interest	\$ 2,277,663	\$ 500,000	\$ 149	\$ 1,343,113	0.01%	\$ 225,000	\$ 3	0.00%
Other	1,969,309	1,423,200	524,388	569,173	92.13%	350,000	449,194	128.34%
<b>Total Revenues</b>	<b>4,246,972</b>	<b>1,923,200</b>	<b>524,536</b>	<b>1,912,286</b>	<b>27.43%</b>	<b>575,000</b>	<b>449,197</b>	<b>78.12%</b>
<b>Expenditures:</b>								
<b>Capital Outlay</b>								
New buildings and land	1,358,614	37,502,100	4,355,418	7,078,201	61.53%	48,201,600	8,313,681	17.25%
School additions/Improvements	6,759,522	-	13,361,419	26,071,256	51.25%	-	21,510,948	0.00%
Grounds improvements	710,930	-	136,784	246,784	55.43%	-	737,235	0.00%
Mechanical/electrical improvements	188,422	-	575,167	3,901,812	14.74%	-	5,738,680	0.00%
Roof replacement	-	-	-	6,678	0.00%	-	174,718	0.00%
Vehicles and large equipment	1,615,521	94,000	93,386	95,464	97.82%	1,032,800	1,486,701	143.95%
<b>Total Capital Outlay</b>	<b>10,633,009</b>	<b>37,596,100</b>	<b>18,522,175</b>	<b>37,400,195</b>	<b>49.52%</b>	<b>49,234,400</b>	<b>37,961,963</b>	<b>77.10%</b>
<b>Debt Service</b>								
Payment on COPs	1,170,000	1,200,000	1,200,000	1,200,000	100.00%	1,235,000	1,235,000	100.00%
Interest on COPs	232,053	203,900	109,006	200,913	54.26%	166,100	91,906	55.33%
<b>Total Debt Service</b>	<b>1,402,053</b>	<b>1,403,900</b>	<b>1,309,006</b>	<b>1,400,913</b>	<b>93.44%</b>	<b>1,401,100</b>	<b>1,326,906</b>	<b>94.70%</b>
<b>Total Expenditures</b>	<b>12,035,062</b>	<b>39,000,000</b>	<b>19,831,181</b>	<b>38,801,108</b>	<b>51.11%</b>	<b>50,635,500</b>	<b>39,288,869</b>	<b>77.59%</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(7,788,090)</b>	<b>(37,076,800)</b>	<b>(19,306,645)</b>	<b>(36,888,822)</b>	<b>52.34%</b>	<b>(50,060,500)</b>	<b>(38,839,672)</b>	<b>77.59%</b>
<b>Other Financing Sources (Uses)</b>								
Operating Transfer In	21,208,000	22,128,000	3,500,000	22,128,000	15.82%	22,858,000	3,500,000	15.31%
<b>Total other financing sources (uses)</b>	<b>21,208,000</b>	<b>22,128,000</b>	<b>3,500,000</b>	<b>22,128,000</b>	<b>15.82%</b>	<b>22,858,000</b>	<b>3,500,000</b>	<b>15.31%</b>
<b>Excess of Revenues and Other Financing Sources &amp; Uses Over (Under) Expenditures</b>	<b>13,419,910</b>	<b>(14,948,800)</b>	<b>(15,806,645)</b>	<b>(14,760,822)</b>	<b>107.09%</b>	<b>(27,202,500)</b>	<b>(35,339,672)</b>	<b>129.91%</b>
<b>Fund Balance - Beginning</b>	<b>63,798,958</b>	<b>77,218,868</b>	<b>77,218,868</b>	<b>77,218,868</b>	<b>100.00%</b>	<b>62,458,046</b>	<b>62,458,046</b>	<b>100.00%</b>
<b>Fund Balance - Ending</b>	<b>\$ 77,218,868</b>	<b>\$ 62,270,068</b>	<b>\$ 61,412,223</b>	<b>\$ 62,458,046</b>	<b>98.33%</b>	<b>\$ 35,255,546</b>	<b>\$ 27,118,374</b>	<b>76.92%</b>

Jefferson County School District, No. R-1  
 Building Fund -Capital Projects  
 Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance  
 For the nine months ended March 31, 2010

	June 30, 2008 Actuals	2008/2009 Revised Budget	March 31, 2009 Actuals	June 30, 2009 Actual	2008/2009 Y-T-D % of Actuals	2009/2010 Revised Budget	March 31, 2010 Actuals	2009/2010 Y-T-D % Spent
Revenue:								
Interest	\$ 4,242,297	\$ 452,300	\$ 446,175	\$ 448,667	99.44%	\$ -	\$ 1,605	0.00%
Total Revenues	4,242,297	452,300	446,175	448,667	99.44%	-	1,605	0.00%
Expenditures:								
Capital Outlay								
New buildings and land	42,199,191	50,629,200	19,787,639	20,651,774	95.82%	-	1,605	0.00%
School additions/Improvements	54,367,465	-	30,521,245	29,637,772	102.98%	-	-	0.00%
Grounds improvements	1,549,552	-	72,080	78,574	91.74%	-	-	0.00%
Mechanical/electrical improvements	624,146	-	37,542	39,967	93.93%	-	-	0.00%
Roof replacement	27,601	-	-	-	0.00%	-	-	0.00%
Total Capital Outlay	98,767,955	50,629,200	50,418,507	50,408,087	100.02%	-	1,605	0.00%
Excess of Revenues Over (Under) Expenditures	(94,525,658)	(50,176,900)	(49,972,332)	(49,959,420)	100.03%	-	-	0.00%
Other Financing Sources (Uses)								
General Obligation Bond Proceeds	-	-	-	-	0.00%	-	-	0.00%
General Obligation Bond Premium	-	-	-	-	0.00%	-	-	0.00%
Total other financing sources (uses)	-	-	-	-	0.00%	-	-	0.00%
Excess of Revenues and Other Financing Sources & Uses Over (Under) Expenditures	(94,525,658)	(50,176,900)	(49,972,332)	(49,959,420)	100.03%	-	-	0.00%
Fund Balance - Beginning	144,485,078	49,959,420	49,959,420	49,959,420	100.00%	-	-	0.00%
Fund Balance - Ending	\$ 49,959,420	\$ (217,480)	\$ (12,912)	\$ -	0.00%	\$ -	\$ -	0.00%

## **Special Revenue Funds:**

### **Grants Fund**

The Grants Fund has excess revenue over expenditures of \$1,030,276 for the three quarters ended March 31, 2010, this is higher than the prior year by \$566,822. Expenditures for 2010 are approximately \$5.5 million higher than 2009

The major variances are:

- Title I - Part A and IDEA grants - increased revenue and expenditures of \$6.0 million compared to the prior year due to new ARRA stimulus funding that was received at the beginning of 2009/2010.
- Decreased spending for Medicaid of \$210,000 due to decreased funding.
- Decreased spending for Teaching American History and Improvement of Education of \$360,000 due to final spend down of multi-year grants.

### **Campus Activity Fund**

The Campus Activity fund has net income of \$2,014,126 higher than the prior year by \$410,669. Revenue is higher than expenses due to several activities and the timing of collection of fees and incurring expense, such as AP testing, outdoor labs and yearbook expense. There was also a large donation to Miller Special for \$291,541.

Revenue and expenditures are down from the prior year. Fee collections are lower than the prior year, the economic times have caused some families to waive fees or request to be able to make payments over time. Fundraising revenues are also down and some schools have opted not to do as many fundraising activities. Other variances can be attributed to timing of trips.

**Jefferson County School District, No. R-1  
Grants  
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance  
For the nine months ended March 31, 2010**

	<b>June 30, 2008</b>	<b>2008/2009</b>	<b>March 31, 2009</b>	<b>June 30, 2009</b>	<b>2008/2009</b>	<b>2009/2010</b>	<b>March 31, 2010</b>	<b>2009/2010</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Y-T-D % of Actuals</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Y-T-D % of Budget</b>
<b>Revenue:</b>								
Federal government	\$ 32,279,112	\$ 31,437,142	\$ 20,565,927	\$ 31,517,137	65.25%	\$ 44,940,000	\$ 26,722,399	59.46%
State of Colorado	1,131,345	713,253	1,374,656	1,323,920	103.83%	820,000	1,448,651	176.66%
Gifts & Grants	1,141,200	2,280,160	895,272	1,347,251	66.45%	2,210,000	744,954	33.71%
<b>Total Revenues</b>	<b>34,551,657</b>	<b>34,430,555</b>	<b>22,835,855</b>	<b>34,188,308</b>	<b>66.79%</b>	<b>47,970,000</b>	<b>28,916,003</b>	<b>60.28%</b>
<b>Expenditures:</b>								
Elementary instruction	8,120,490	13,574,328	4,518,829	6,928,713	65.22%	13,700,000	5,321,035	38.84%
Middle level instruction	788,552	34,935	731,809	1,035,243	70.69%	980,000	868,839	88.66%
Senior high instruction	1,011,428	739,792	359,466	759,746	47.31%	380,000	270,530	71.19%
Instructional services	7,451,007	3,731,641	6,253,697	10,042,276	62.27%	8,110,000	7,927,141	97.75%
Exceptional student services	17,566,627	16,349,859	10,508,600	15,636,972	67.20%	24,090,000	13,498,182	56.03%
<b>Total Expenditures</b>	<b>34,938,104</b>	<b>34,430,555</b>	<b>22,372,401</b>	<b>34,402,950</b>	<b>65.03%</b>	<b>47,260,000</b>	<b>27,885,727</b>	<b>59.00%</b>
<b>Excess of Revenue Over Expenditures</b>	<b>(386,447)</b>	<b>-</b>	<b>463,454</b>	<b>(214,642)</b>	<b>-215.92%</b>	<b>710,000</b>	<b>1,030,276</b>	<b>0.00%</b>
<b>Fund Balance - Beginning</b>	<b>1,744,016</b>	<b>1,357,569</b>	<b>1,357,569</b>	<b>1,357,569</b>	<b>100.00%</b>	<b>1,142,927</b>	<b>1,142,927</b>	<b>100.00%</b>
<b>Fund Balance - Ending</b>	<b>\$ 1,357,569</b>	<b>\$ 1,357,569</b>	<b>\$ 1,821,023</b>	<b>\$ 1,142,927</b>	<b>159.33%</b>	<b>\$ 1,852,927</b>	<b>\$ 2,173,203</b>	<b>117.28%</b>

**Jefferson County School District, No. R-1**  
**Campus Activity**  
**Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**For the nine months ended March 31, 2010**

	June 30, 2008 Actuals	2008/2009 Revised Budget	March 31, 2009 Actuals	June 30, 2009 Actuals	2008/2009 Y-T-D % of Actuals	2009/2010 Revised Budget	March 31, 2010 Actuals	2009/2010 Y-T-D % of Budget
<b>Revenue:</b>								
Interest	\$ 18,355	\$ 19,000	\$ 4,002	\$ 4,069	98.36%	\$ 5,000	\$ 2,242	44.84%
Student activities	7,216,469	7,800,000	4,689,067	6,243,921	75.10%	7,366,000	4,315,566	58.59%
Fund raising	5,092,200	5,447,300	4,143,583	5,019,131	82.56%	5,484,000	3,730,715	68.03%
Fees and dues	6,391,607	6,643,000	6,611,066	7,326,834	90.23%	6,609,000	6,219,452	94.11%
Donations	2,046,195	1,737,400	1,463,404	2,117,942	69.10%	1,915,000	1,956,879	102.19%
Other	4,794,248	4,960,000	2,454,613	3,221,886	76.19%	5,079,000	1,838,322	36.19%
<b>Total Revenues</b>	<b>25,559,074</b>	<b>26,606,700</b>	<b>19,365,736</b>	<b>23,933,783</b>	<b>80.91%</b>	<b>26,458,000</b>	<b>18,063,177</b>	<b>68.27%</b>
<b>Expenditures:</b>								
Athletics and activities	25,899,521	26,500,000	17,962,279	24,006,384	74.82%	26,383,000	16,570,310	62.81%
<b>Total Expenditures</b>	<b>25,899,521</b>	<b>26,500,000</b>	<b>17,962,279</b>	<b>24,006,384</b>	<b>74.82%</b>	<b>26,383,000</b>	<b>16,570,310</b>	<b>62.81%</b>
<b>Excess of Revenue Over (Under)</b>								
Expenditures	(340,447)	106,700	1,403,457	(72,601)	-1933.11%	75,000	1,492,867	1990.49%
Transfer from Other Funds	200,000	200,000	200,000	200,000	-	200,000	521,260	0.00%
<b>Net Income (Loss)</b>	<b>(140,447)</b>	<b>306,700</b>	<b>1,603,457</b>	<b>127,399</b>	<b>1258.61%</b>	<b>275,000</b>	<b>2,014,126</b>	<b>732.41%</b>
<b>Fund Balance - Beginning</b>	<b>9,177,302</b>	<b>9,036,855</b>	<b>9,036,855</b>	<b>9,036,855</b>	<b>100.00%</b>	<b>9,036,855</b>	<b>9,164,254</b>	<b>101.41%</b>
<b>Fund Balance - Ending</b>	<b>\$ 9,036,855</b>	<b>\$ 9,343,555</b>	<b>\$ 10,640,312</b>	<b>\$ 9,164,254</b>	<b>116.11%</b>	<b>\$ 9,311,855</b>	<b>\$ 11,178,380</b>	<b>120.04%</b>

## **Enterprise Funds:**

### **Food Services Fund**

Food Services has a year to date loss of \$(408,591). At the end of the quarter, there have been nine less serving days than the prior year due to school starting later and snow days, resulting in food sales and reimbursement revenue being lower by \$(772,030). All but three days will be made up in the second half of the year. Purchased food costs have increased from the prior year due to increasing food prices and menu changes. The food program is using whole wheat products, more locally made products and starting to cook more meals from scratch, adding additional expense. Salaries and benefits are higher than average compared to budget due to the snow days but these will be made up in the fourth quarter. It is expected that salary and benefits will end the year very close to the budget. Expenses increased from the prior year for consultants \$140,174, workers compensation \$86,503 and small equipment \$213,968. The repair and maintenance expense line is over budget due to the department taking over school stores that required electrical circuit upgrades, a complete kitchen rewiring and new water heaters. If necessary, this fund will be included in the May Supplemental Appropriation.

### **Child Care Fund**

The Child Care Fund has net income year to date of \$856,436, a decrease from the prior year of \$(351,482).  
The Child Care Fund consists of the following programs:

**Extended Day Kindergarten** - is a fee based program to provide all day Kindergarten options. These programs are managed by the principal in the school they are located within. Extended Day Kindergarten has year to date net income of \$405,999 and ending net assets of \$1,252,764. Net income was \$525,067 for the third quarter of 2009. There are a net of seven less programs compared to prior year. Eleven classrooms moved to the general fund, 5 new fee-based classrooms were added at schools and one school eliminated a program.

**Preschool Program** - This program accounts for the preschool programs managed by the Jeffco central preschool departments. The revenue sources are from the Colorado Preschool funding and tuition charges. The preschool program has year to date net income of \$392,805 and ending net assets of \$2,079,908. Net income is \$105,110 lower than the prior year. There were no new sites opened, but new classrooms were added creating additional instructional material costs of \$86,000. The special education allocation for FY 2010 is down \$73,000 because Para salaries were moved back to the general fund special education budget.

**Site managed School Age Child Care (SACC)** - Red Rocks Elementary is the only site managed school age child care in the program. This program is managed by the principal at the school. The program has a net loss of \$(20,012). The ending net assets for the program is \$33,442. The school purchased equipment for the year. Enrollment is down for the year and accounting has been working with the school to manage costs.



**Centrally managed School Age Child Care (SACC)** - These programs provide before and after care for elementary students. These sites are managed by the Central department for School Age Child Care. Centrally managed SACC has year to date income of \$77,644 and net assets of \$1,251,497. The prior year net income was \$192,333. These programs did not have a tuition increase this year. Some additional instructional items were purchased for sites and a site coordinator was added to support programs.

#### **Property Management Fund**

The Property Management Fund has a net loss of \$(649,117). The fund paid for \$750,000 of the capital asset master planning services. This is budgeted in the administrative services line. The \$200,000 transfer to the Campus Activity Fund was made for FY 2010, earlier than the prior year.

**Jefferson County School District, No. R-1**  
**Food Service**  
**Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings**  
**For the nine months ended March 31, 2010**

	June 30, 2008	2008/2009	March 31, 2009	June 30, 2009	2008/2009	2009/2010	March 31, 2010	2009/2010
	Actuals	Revised Budget	Actuals	Actuals	Y-T-D % of Actuals	Revised Budget	Actuals	Y-T-D % of Budget
<b>Revenue:</b>								
Food sales	\$ 12,972,700	\$ 14,181,100	\$ 10,753,253	\$ 12,380,857	86.85%	\$ 13,030,000	\$ 9,553,523	73.32%
Service contracts	261,144	280,000	284,246	351,931	80.77%	327,000	358,860	109.74%
<b>Total Revenues</b>	<b>13,233,844</b>	<b>14,461,100</b>	<b>11,037,499</b>	<b>12,732,788</b>	<b>86.69%</b>	<b>13,357,000</b>	<b>9,912,383</b>	<b>74.21%</b>
<b>Expenses:</b>								
Purchased food	7,965,955	9,334,700	6,938,866	8,641,400	80.30%	9,414,000	7,079,887	75.21%
USDA commodities	1,770,751	1,400,000	331,112	1,483,285	22.32%	1,500,000	348,214	23.21%
Salaries and employee benefits	9,777,954	10,400,000	7,703,512	10,420,267	73.93%	10,907,100	8,406,679	77.08%
Administrative services	573,534	627,700	529,661	684,458	77.38%	871,300	774,980	88.95%
Utilities	322,123	357,500	261,709	355,941	73.53%	365,000	264,404	72.44%
Supplies	1,100,690	1,650,000	799,817	1,450,737	55.13%	1,378,000	911,722	66.16%
Repairs and maintenance	30,760	40,000	16,516	52,818	31.27%	40,000	127,451	318.63%
Depreciation	358,302	334,600	230,300	304,358	75.67%	325,000	218,312	67.17%
Other	268,584	301,600	1,420	1,851	75.72%	6,000	3,053	50.88%
<b>Total Expenses</b>	<b>22,168,653</b>	<b>24,446,100</b>	<b>16,812,913</b>	<b>23,395,115</b>	<b>71.87%</b>	<b>24,806,400</b>	<b>18,134,702</b>	<b>73.10%</b>
<b>Income (Loss) from Operations</b>	<b>(8,934,809)</b>	<b>(9,985,000)</b>	<b>(5,775,414)</b>	<b>(10,662,327)</b>	<b>54.17%</b>	<b>(11,449,400)</b>	<b>(8,222,319)</b>	<b>71.81%</b>
<b>Non-Operating Revenues (Expenses):</b>								
Donated Commodities	1,936,122	1,400,000	331,112	1,344,642	24.62%	1,600,000	330,528	20.66%
Contributed Capital	45,649	-	-	338,000	0.00%	-	-	0.00%
Federal/State Reimbursement	7,758,305	8,100,000	7,055,500	8,735,385	80.77%	9,180,000	7,483,200	81.52%
Interest revenues	158,870	-	-	86,217	0.00%	30,000	-	0.00%
Loss on sale of capital assets	(408)	-	-	(30,066)	0.00%	(15,000)	-	0.00%
<b>Total Non-operating Revenue (Expenses)</b>	<b>9,898,538</b>	<b>9,500,000</b>	<b>7,386,612</b>	<b>10,474,178</b>	<b>70.52%</b>	<b>10,795,000</b>	<b>7,813,728</b>	<b>72.38%</b>
<b>Net Income (loss)</b>	<b>963,729</b>	<b>(485,000)</b>	<b>1,611,198</b>	<b>(188,149)</b>	<b>-856.34%</b>	<b>(654,400)</b>	<b>(408,591)</b>	<b>62.44%</b>
<b>Net Assets - Beginning</b>	<b>7,256,815</b>	<b>8,220,543</b>	<b>8,220,544</b>	<b>8,220,544</b>	<b>100.00%</b>	<b>8,032,395</b>	<b>8,032,395</b>	<b>100.00%</b>
<b>Net Assets - Ending</b>	<b>\$ 8,220,544</b>	<b>\$ 7,735,543</b>	<b>\$ 9,831,742</b>	<b>\$ 8,032,395</b>	<b>122.40%</b>	<b>\$ 7,377,995</b>	<b>\$ 7,623,804</b>	<b>103.33%</b>

**Jefferson County School District, No. R-1**  
**Child Care**  
**Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings**  
**For the nine months ended March 31, 2010**

	June 30, 2008 Actuals	2008/2009 Revised Budget	March 31, 2009 Actuals	June 30, 2009 Actuals	2008/2009 Y-T-D % of Actuals	2009/2010 Revised Budget	March 31, 2010 Actuals	2009/2010 Y-T-D % of Budget
<b>Revenue:</b>								
Service contracts	\$ 1,336,380	\$ 1,298,400	\$ 997,019	\$ 1,306,740	76.30%	\$ 1,158,000	\$ 889,319	76.80%
Tuition	9,949,093	9,858,400	7,951,178	9,713,006	81.86%	9,586,000	7,502,449	78.26%
Total Revenues	<u>11,285,473</u>	<u>11,156,800</u>	<u>8,948,197</u>	<u>11,019,746</u>	<u>81.20%</u>	<u>10,744,000</u>	<u>8,391,768</u>	<u>78.11%</u>
<b>Expenses:</b>								
Salaries and employee benefits	10,705,506	12,070,000	8,592,089	11,575,138	74.23%	12,009,500	8,627,197	71.84%
Administrative services	1,210,305	1,325,800	939,914	1,386,933	67.77%	1,748,400	1,067,547	61.06%
Utilities	6,044	7,500	3,635	4,688	77.54%	7,000	3,036	43.37%
Supplies	730,904	1,187,900	585,639	870,808	67.25%	780,000	674,794	86.51%
Repairs and maintenance	12,535	18,000	39,987	47,833	83.60%	22,500	18,367	81.63%
Rent	905,148	750,000	488,465	650,191	75.13%	690,000	493,294	71.49%
Depreciation	15,030	16,000	6,599	8,698	75.87%	14,800	11,730	79.26%
Other	23,861	30,000	2,617	3,055	85.66%	6,000	2,848	47.47%
Total Expenses	<u>13,609,333</u>	<u>15,405,200</u>	<u>10,658,945</u>	<u>14,547,344</u>	<u>73.27%</u>	<u>15,278,200</u>	<u>10,898,813</u>	<u>71.34%</u>
Income (Loss) from Operations	(2,323,860)	(4,248,400)	(1,710,748)	(3,527,598)	48.50%	(4,534,200)	(2,507,045)	55.29%
<b>Non-Operating Revenues (Expenses):</b>								
Contributed Capital	-	-	-	32,738	0.00%	-	-	0.00%
Interest revenues	122,590	14,600	-	76,129	0.00%	-	-	0.00%
Loss on sale of capital assets	(2,260)	-	-	-	0.00%	-	-	0.00%
Total Non-operating Revenue (Expenses)	<u>120,330</u>	<u>14,600</u>	<u>-</u>	<u>108,867</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Income (Loss) before Operating Transfers	(2,203,530)	(4,233,800)	(1,710,748)	(3,418,731)	50.04%	(4,534,200)	(2,507,045)	55.29%
Operating transfer from General Fund	3,030,012	3,873,200	2,918,666	3,867,041	75.48%	4,295,700	3,363,481	78.30%
Net Income (loss)	826,482	(360,600)	1,207,918	448,310	269.44%	(238,500)	856,436	-359.09%
Net Assets - Beginning	2,486,383	3,312,866	3,312,865	3,312,865	100.00%	3,761,175	3,761,175	100.00%
Net Assets - Ending	<u>\$ 3,312,865</u>	<u>\$ 2,952,266</u>	<u>\$ 4,520,783</u>	<u>\$ 3,761,175</u>	<u>120.20%</u>	<u>\$ 3,522,675</u>	<u>\$ 4,617,611</u>	<u>131.08%</u>

**Jefferson County School District, No. R-1**  
**Property Management**  
**Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings**  
**For the nine months ended March 31, 2010**

	June 30, 2008	2008/2009	March 31, 2009	June 30, 2009	2008/2009	2009/2010	March 31, 2010	2009/2010
	Actuals	Revised Budget	Actuals	Actuals	Y-T-D % of Actuals	Revised Budget	Actuals	Y-T-D % of Budget
<b>Revenue:</b>								
Building Rental	\$ 1,921,999	\$ 1,720,000	\$ 1,255,516	\$ 1,728,955	72.62%	\$ 1,700,000	\$ 1,247,569	73.39%
Total Revenues	1,921,999	1,720,000	1,255,516	1,728,955	72.62%	1,700,000	1,247,569	73.39%
<b>Expenses:</b>								
Salaries and employee benefits	905,025	938,000	603,931	826,480	73.07%	910,700	629,869	69.16%
Administrative services	143,041	100,000	76,872	102,730	74.83%	990,000	852,834	86.14%
Utilities	195,108	250,000	145,170	193,560	75.00%	210,000	135,831	64.68%
Supplies	33,362	55,000	25,308	33,389	75.80%	55,000	30,414	55.30%
Repairs and maintenance	125	-	-	-	0.00%	-	1,061	0.00%
Other	17,043	15,000	1,962	52,482	3.74%	30,000	-	0.00%
Depreciation Expense	53,518	71,500	39,362	16,983	231.77%	65,000	46,677	71.81%
Total Expenses	1,347,222	1,429,500	892,605	1,225,624	72.83%	2,260,700	1,696,686	75.05%
Income (Loss) from Operations	574,777	290,500	362,911	503,331	72.10%	(560,700)	(449,117)	80.10%
<b>Non-Operating Revenues (Expenses):</b>								
Interest revenues	105,460	21,000	-	61,621	0.00%	-	-	0.00%
Gain (loss) on sale of capital assets	(9,307)	-	-	-	0.00%	-	-	0.00%
Total Non-operating Revenue (Expenses)	96,153	21,000	-	61,621	0.00%	-	-	0.00%
Transfer to Campus Activity Fund	(200,000)	(200,000)	-	(200,000)	0.00%	(200,000)	(200,000)	0.00%
Net Income (Loss)	470,930	111,500	362,911	364,952	99.44%	(760,700)	(649,117)	85.33%
Net Assets - Beginning	3,625,296	4,096,225	4,096,226	4,096,226	100.00%	4,461,178	4,461,178	100.00%
Net Assets - Ending	\$ 4,096,226	\$ 4,207,725	\$ 4,459,137	\$ 4,461,178	99.95%	\$ 3,700,478	\$ 3,812,061	103.02%

## **Internal Service Funds:**

### **Central Services Fund**

Central Services net income is \$231,712 for the period ending March 31, 2010. The reduction of one technician will reduce labor costs for the fund by 8 percent for this fiscal year. Current utilization of the copiers by schools is 6 percent lower than the prior year. While the reduced utilization of copiers by school and departments impacts the revenue, expenses are also reduced. New equipment planned purchases are still being held during the review of the new RFP for both large and small copies, along with full color copiers. Submitted proposals are indicating new machine costs will be lower. The RFP was issued in February with recommendations to leadership in May after the process is completed.

### **Employee Benefits Fund**

The Employee Benefits Fund for vision, dental and group life self-insurance has net loss of \$(4,120). Revenues are down from the prior year due to decreased premiums for group life \$(203,885) and reductions for PERA payback recovery \$(107,631). The revenue budget includes the estimated payment from premium Kaiser rebates. Claim expenses are up for group life \$530,966 and dental \$289,201.

### **Risk Management Fund**

The Risk Management Fund has net income of \$658,828 for the year. Several large claims have increased insurance recovery revenue and claim expense. There was two large workers compensation settlements \$288,000 and large property claims for the Woodrow Wilson Charter School gym damage \$716,610 and hail damage to multiple sites in the District for \$3,000,000.

### **Technology Fund**

The Technology Fund has net income of \$368,597 for the quarter. \$1 million of ERATE funding for FY 2009 was received in the third quarter. Another \$1 million is remaining due for FY 2010 for the first three quarters. Expenses are at 68 percent of plan, lower than the benchmark of 75 percent for third quarter. Salaries and benefits are at 71 percent of budget, which reflects several staff positions that were temporarily unfilled due to turnover. In addition, FTE positions have not been filled and others were eliminated in order to save costs. Spending for several major projects will increase significantly during the fourth quarter, particularly for the PeopleSoft upgrade and various infrastructure related projects. IT currently is projecting to under spend compared to the revised budget. This is due to both the aforementioned under spend on salaries and benefits and the difficulty in projecting the precise timing for completion of many technology projects. Current best estimates indicate that IT will under spend by \$1.1 million from the budget or, in other words, end the year spending down \$1.1 million of net assets rather than the projected \$2.2 million.

**Jefferson County School District, No. R-1  
Central Services  
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings  
For the nine months ended March 31, 2010**

	June 30, 2008 Actuals	2008/2009 Revised Budget	March 31, 2009 Actuals	June 30, 2009 Actuals	2008/2009 Y-T-D % of Actuals	2009/2010 Revised Budget	March 31, 2010 Actuals	2009/2010 Y-T-D % of Budget
Revenue:								
Services	\$ 3,694,084	\$ 3,552,800	\$ 2,834,484	\$ 3,669,970	77.23%	\$ 3,816,000	\$ 2,839,847	74.42%
Total Revenues	<u>3,694,084</u>	<u>3,552,800</u>	<u>2,834,484</u>	<u>3,669,970</u>	<u>77.23%</u>	<u>3,816,000</u>	<u>2,839,847</u>	<u>74.42%</u>
Expenses:								
Salaries and employee benefits	1,115,050	1,117,600	856,784	1,163,570	73.63%	1,179,300	816,753	69.26%
Utilities	4,109	5,000	7,076	8,830	80.14%	10,600	7,662	72.28%
Supplies	1,350,268	1,523,300	1,145,782	1,461,178	78.41%	1,578,800	1,015,456	64.32%
Repairs and maintenance	423,920	660,000	357,436	511,871	69.83%	494,200	430,550	87.12%
Depreciation	362,328	370,700	271,202	361,603	75.00%	268,700	178,036	66.26%
Other	1,204	3,000	2,944	3,044	96.71%	2,000	1,886	94.30%
Administration	292,431	223,900	195,601	263,060	74.36%	258,900	157,792	60.95%
Total Expenses	<u>3,549,310</u>	<u>3,903,500</u>	<u>2,836,825</u>	<u>3,773,156</u>	<u>75.18%</u>	<u>3,792,500</u>	<u>2,608,135</u>	<u>68.77%</u>
Income (Loss) from Operations	144,774	(350,700)	(2,341)	(103,186)	2.27%	23,500	231,712	986.01%
Non-Operating Revenues (Expenses):								
Interest revenue	21,210	4,000	-	17,566	0.00%	2,000	-	0.00%
Interest expense	-	-	-	-	0.00%	-	-	0.00%
Loss on sale of capital assets	-	(5,000)	-	-	0.00%	-	-	0.00%
Total Non-operating Revenue (Expenses)	<u>21,210</u>	<u>(1,000)</u>	<u>-</u>	<u>17,566</u>	<u>0.00%</u>	<u>2,000</u>	<u>-</u>	<u>0.00%</u>
Net Income (loss)	165,984	(351,700)	(2,341)	(85,620)	2.73%	25,500	231,712	908.67%
Net Assets - Beginning	<u>1,640,613</u>	<u>1,806,597</u>	<u>1,806,597</u>	<u>1,806,597</u>	<u>100.00%</u>	<u>1,720,977</u>	<u>1,720,977</u>	<u>100.00%</u>
Net Assets - Ending	<u>\$ 1,806,597</u>	<u>\$ 1,454,897</u>	<u>\$ 1,804,256</u>	<u>\$ 1,720,977</u>	<u>104.84%</u>	<u>\$ 1,746,477</u>	<u>\$ 1,952,689</u>	<u>111.81%</u>

**Jefferson County School District, No. R-1**  
**Employee Benefits**  
**Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings**  
**For the nine months ended March 31, 2010**

	June 30, 2008 Actuals	2008/2009 Revised Budget	March 31, 2009 Actuals	June 30, 2009 Actuals	2008/2009 Y-T-D % of Actuals	2009/2010 Revised Budget	March 31, 2010 Actuals	2009/2010 Y-T-D % of Budget
<b>Revenue:</b>								
Insurance premiums	\$ 7,500,020	\$ 7,430,000	\$ 5,705,599	\$ 9,279,877	61.48%	\$ 9,002,000	\$ 5,392,057	59.90%
<b>Total Revenues</b>	<b>7,500,020</b>	<b>7,430,000</b>	<b>5,705,599</b>	<b>9,279,877</b>	<b>61.48%</b>	<b>9,002,000</b>	<b>5,392,057</b>	<b>59.90%</b>
<b>Expenses:</b>								
Salaries and employee benefits	57,419	68,100	53,125	69,506	76.43%	116,700	48,258	41.35%
Claim losses	5,909,805	5,500,000	3,939,111	5,416,591	72.72%	6,580,000	4,723,159	71.78%
Premiums paid	290,749	1,350,000	272,784	362,295	75.29%	360,000	240,241	66.73%
Administration	453,291	600,000	346,637	493,308	70.27%	782,600	384,519	49.13%
<b>Total Expenses</b>	<b>6,711,264</b>	<b>7,518,100</b>	<b>4,611,657</b>	<b>6,341,700</b>	<b>72.72%</b>	<b>7,839,300</b>	<b>5,396,177</b>	<b>68.83%</b>
<b>Income (Loss) from Operations</b>	<b>788,756</b>	<b>(88,100)</b>	<b>1,093,942</b>	<b>2,938,177</b>	<b>37.23%</b>	<b>1,162,700</b>	<b>(4,120)</b>	<b>-0.35%</b>
<b>Non-Operating Revenues:</b>								
Interest revenue	359,696	-	-	199,171	0.00%	18,000	-	0.00%
<b>Total Non-operating Revenue (Expense)</b>	<b>359,696</b>	<b>-</b>	<b>-</b>	<b>199,171</b>	<b>0.00%</b>	<b>18,000</b>	<b>-</b>	<b>0.00%</b>
<b>Net Income (loss)</b>	<b>1,148,452</b>	<b>(88,100)</b>	<b>1,093,942</b>	<b>3,137,348</b>	<b>34.87%</b>	<b>1,180,700</b>	<b>(4,120)</b>	<b>-0.35%</b>
<b>Net Assets - Beginning</b>	<b>7,549,564</b>	<b>8,698,016</b>	<b>8,698,016</b>	<b>8,698,016</b>	<b>100.00%</b>	<b>11,835,364</b>	<b>11,835,364</b>	<b>100.00%</b>
<b>Net Assets - Ending</b>	<b>\$ 8,698,016</b>	<b>\$ 8,609,916</b>	<b>\$ 9,791,958</b>	<b>\$ 11,835,364</b>	<b>82.73%</b>	<b>\$ 13,016,064</b>	<b>\$ 11,831,244</b>	<b>90.90%</b>

**Jefferson County School District, No. R-1**  
**Risk Management**  
**Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings**  
**For the nine months ended March 31, 2010**


	June 30, 2008 Actuals	2008/2009 Revised Budget	March 31, 2009 Actuals	June 30, 2009 Actuals	2008/2009 Y-T-D % of Actuals	2009/2010 Revised Budget	March 31, 2010 Actuals	2009/2010 Y-T-D % of Budget
<b>Revenue:</b>								
Insurance premiums	\$ 10,351,376	\$ 1,000,000	\$ 796,330	\$ 1,100,617	72.35%	\$ 1,031,000	\$ 2,363,539	229.25%
Services	42,539	50,000	34,350	51,675	66.47%	62,000	39,078	63.03%
<b>Total Revenues</b>	<b>10,393,915</b>	<b>1,050,000</b>	<b>830,680</b>	<b>1,152,292</b>	<b>72.09%</b>	<b>1,093,000</b>	<b>2,402,617</b>	<b>219.82%</b>
<b>Expenses:</b>								
Salaries and employee benefits	1,859,054	2,045,500	1,480,149	1,999,087	74.04%	1,935,500	1,485,727	76.76%
Depreciation	21,712	50,000	20,128	25,865	77.82%	27,000	19,362	71.71%
Claim losses	10,805,588	3,281,500	2,367,163	3,030,261	78.12%	2,115,000	3,664,783	173.28%
Premiums	1,180,577	2,315,000	1,476,201	1,942,950	75.98%	3,196,000	1,291,359	40.41%
Administration	365,692	463,100	282,435	360,567	78.33%	490,000	340,417	69.47%
<b>Total Expenses</b>	<b>14,232,623</b>	<b>8,155,100</b>	<b>5,626,076</b>	<b>7,358,730</b>	<b>76.45%</b>	<b>7,763,500</b>	<b>6,801,648</b>	<b>87.61%</b>
<b>Income (Loss) from Operations</b>	<b>(3,838,708)</b>	<b>(7,105,100)</b>	<b>(4,795,396)</b>	<b>(6,206,438)</b>	<b>77.26%</b>	<b>(6,670,500)</b>	<b>(4,399,031)</b>	<b>65.95%</b>
<b>Non-Operating Revenues (Expenses):</b>								
Interest revenue	259,262	100,000	-	137,578	0.00%	13,000	-	0.00%
Loss on sale of capital assets	(14,240)	(25,000)	-	(4,862)	0.00%	-	(5,691)	0.00%
<b>Total Non-operating Revenue (Expenses)</b>	<b>245,022</b>	<b>75,000</b>	<b>-</b>	<b>132,716</b>	<b>0.00%</b>	<b>13,000</b>	<b>(5,691)</b>	<b>-43.78%</b>
<b>Operating transfer from General Fund</b>	<b>6,459,300</b>	<b>7,039,300</b>	<b>5,219,475</b>	<b>7,039,300</b>	<b>74.15%</b>	<b>6,751,400</b>	<b>5,063,550</b>	<b>75.00%</b>
<b>Net Income (loss)</b>	<b>2,865,614</b>	<b>9,200</b>	<b>424,079</b>	<b>965,578</b>	<b>43.92%</b>	<b>93,900</b>	<b>658,828</b>	<b>701.63%</b>
<b>Net Assets - Beginning</b>	<b>3,117,420</b>	<b>5,983,034</b>	<b>5,983,034</b>	<b>5,983,034</b>	<b>100.00%</b>	<b>6,948,612</b>	<b>6,948,612</b>	<b>100.00%</b>
<b>Net Assets - Ending</b>	<b>\$ 5,983,034</b>	<b>\$ 5,992,234</b>	<b>\$ 6,407,113</b>	<b>\$ 6,948,612</b>	<b>92.21%</b>	<b>\$ 7,042,512</b>	<b>\$ 7,607,440</b>	<b>108.02%</b>





**Jefferson County School District, No. R-1**  
**Technology**  
**Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings**  
**For the nine months ended March 31, 2010**

	June 30, 2008 Actuals	2008/2009 Revised Budget	March 31, 2009 Actuals	June 30, 2009 Actuals	2008/2009 Y-T-D % of Actuals	2009/2010 Revised Budget	March 31, 2010 Actuals	2009/2010 Y-T-D % of Budget
Revenue:								
Services	\$ 15,049,384	\$ 16,465,500	\$ 12,575,722	\$ 17,201,704	73.11%	\$ 16,869,400	\$ 13,097,612	77.64%
Total Revenues	<u>15,049,384</u>	<u>16,465,500</u>	<u>12,575,722</u>	<u>17,201,704</u>	<u>73.11%</u>	<u>16,869,400</u>	<u>13,097,612</u>	<u>77.64%</u>
Expenses:								
Salaries and employee benefits	8,964,255	10,666,200	7,468,740	10,044,328	74.36%	10,796,900	7,669,127	71.03%
Utilities	42,204	58,000	28,283	40,139	70.46%	45,900	31,123	67.81%
Supplies	473,512	518,800	145,698	373,161	39.04%	315,600	432,322	136.98%
Repairs and maintenance	1,676,430	3,036,400	1,740,831	2,443,173	71.25%	2,557,000	1,785,468	69.83%
Depreciation	3,115,788	3,450,000	2,487,652	3,293,074	75.54%	3,264,600	2,391,970	73.27%
Other	29,217	17,500	14,935	16,404	91.04%	23,300	5,745	24.66%
Administration	2,812,095	2,209,200	1,634,723	2,718,106	60.14%	4,503,100	2,250,760	49.98%
Total Expenses	<u>17,113,501</u>	<u>19,956,100</u>	<u>13,520,862</u>	<u>18,928,385</u>	<u>71.43%</u>	<u>21,506,400</u>	<u>14,566,515</u>	<u>67.73%</u>
Income (Loss) from Operations	(2,064,117)	(3,490,600)	(945,140)	(1,726,681)	54.74%	(4,637,000)	(1,468,903)	31.68%
Non-Operating Revenues (Expenses):								
Interest revenue	-	-	-	2,082	0.00%	-	-	0.00%
Interest expense	(38,883)	(75,000)	-	(527,584)	0.00%	(75,000)	-	0.00%
Transfers in	2,400,000	2,450,000	1,837,500	2,450,000	75.00%	2,450,000	1,837,500	75.00%
Loss on sale of capital assets	-	-	(385)	-	0.00%	-	-	0.00%
Total Non-operating Revenue (Expenses)	<u>2,361,117</u>	<u>2,375,000</u>	<u>1,837,115</u>	<u>1,924,498</u>	<u>95.46%</u>	<u>2,375,000</u>	<u>1,837,500</u>	<u>77.37%</u>
Net Income (Loss)	297,000	(1,115,600)	891,975	197,817	450.91%	(2,262,000)	368,597	-16.30%
Net Assets - Beginning	<u>8,278,171</u>	<u>8,575,171</u>	<u>8,575,171</u>	<u>8,575,171</u>	<u>100.00%</u>	<u>8,772,988</u>	<u>8,772,988</u>	<u>100.00%</u>
Net Assets - Ending	<u>\$ 8,575,171</u>	<u>\$ 7,459,571</u>	<u>\$ 9,467,146</u>	<u>\$ 8,772,988</u>	<u>107.91%</u>	<u>\$ 6,510,988</u>	<u>\$ 9,141,585</u>	<u>140.40%</u>

## Charter Schools

 **Mountain Phoenix** -is borrowing \$(83,825) from the District at the end of the quarter. The school was approved to borrow \$95,000 from the District to pay for paving the parking lot in FY2009. The repayment is due in full in 2014. The school borrowing was \$(83,553) for the end of year 2009. Enrollment for FY 2010 has dropped to 28 FTE's. The Board of Education approved the school to borrow up to the original \$95,000 for this school year. The school submitted a revised budget on March 23, 2010 and is estimating the borrowing at year end to be at \$(94,402). District staff continues to work with the school in monitoring the finances.




 **Rocky Mountain Deaf School** - The school is borrowing \$(37,943) at the end of the quarter. Billings to the District are current. There are outstanding billings of \$53,370 to other Districts at the end of the quarter.

 **Compass Montessori Wheat Ridge** - Compass Wheat Ridge charter school also contains the Home Option program. The Home Option program was approved to be a District charter school beginning operation in FY 2011 under the name of Two Roads High School. In 2011 it will be reported separately from Compass Wheat Ridge. Compass Wheat Ridge has been borrowing from the Home Option since it joined the school in 2010. The Director of Compass Wheat Ridge has kept the District informed on the status of these borrowings and understands that the school cannot borrow from the District without approval when the Home Option moves out in 2011. Compass Wheat Ridge is borrowing \$( 7,000) from the Home Option at the end of the third quarter. Their original forecast was to be borrowing less than \$400 at the end of the third quarter and not borrowing at all by the end of the fiscal year. The Director still believes there will be no borrowing at the end of the year.

**Note: Eight** of the charter schools have received cash from Capital Lease Agreements that is not reflected in the table below. This "restricted cash" is reserved for capital projects and repayment of debt. The schools and remaining restricted cash amounts are as follows:

Compass Montessori Golden \$574,760  
Jefferson Academy \$508,701  
Collegiate Academy \$1,006,252  
Lincoln Academy \$275,650  
Montessori Peaks \$1,024,150  
Excel Academy \$795,438  
Rocky Mountain Academy of Evergreen \$326,344  
Woodrow Wilson \$666,463  
Total = \$5,177,759

Those marked with a yellow flag are being monitored:

Free Horizon	509,575	61,715	571,290
Mountain Phoenix 	(83,825)	8,996	(74,829)
New America	664,295	49,046	713,341
Compass Montessori - Wheat Ridge 	518,150	107,455	625,605
Compass Montessori - Golden	48,001	91,389	139,390
Montessori Peaks	594,683	99,878	694,561
Excel Academy	1,200,559	108,097	1,308,656
Rocky Mountain Academy of Evergreen	576,521	88,947	665,468
Jefferson Academy	294,718	174,404	469,122
Collegiate Academy	225,182	106,769	331,951
Lincoln Academy	981,702	103,186	1,084,888
Rocky Mountain Deaf School 	(37,943)	41,886	3,943
Woodrow Wilson Academy	1,471,849	103,199	1,575,048

On October 22, 2009, the Board of Education approved two new charter schools for fiscal year 2011. Two Roads charter is the existing Home Option program at Compass Wheat Ridge. Rocky Mountain Deaf School was also approved to expand their grades through high school.

**Jefferson County School District, No. R-1  
Charter Schools  
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance  
For the nine months ended March 31, 2010**

	<b>June 30, 2008</b>	<b>2008/2009</b>	<b>March 31, 2009</b>	<b>June 30, 2009</b>	<b>2008/2009</b>	<b>2009/2010</b>	<b>March 31, 2010</b>	<b>2009/2010</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Y-T-D % of Actuals</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Y-T-D % of Budget</b>
<b>Revenue:</b>								
Intergovernmental Revenue	\$ 30,114,454	\$ 38,742,000	\$ 24,048,360	\$ 32,128,892	74.85%	\$ 38,336,000	\$ 25,988,277	67.79%
Other Revenue	5,432,470	-	5,075,639	6,036,786	84.08%	-	5,115,943	0.00%
<b>Total Revenues</b>	<b>35,546,924</b>	<b>38,742,000</b>	<b>29,123,999</b>	<b>38,165,678</b>	<b>76.31%</b>	<b>38,336,000</b>	<b>31,104,220</b>	<b>81.14%</b>
<b>Expenditures:</b>								
Other Instructional Programs	37,797,815	39,900,000	28,922,769	38,945,496	74.26%	37,000,000	28,701,081	77.57%
<b>Total Expenditures</b>	<b>37,797,815</b>	<b>39,900,000</b>	<b>28,922,769</b>	<b>38,945,496</b>	<b>74.26%</b>	<b>37,000,000</b>	<b>28,701,081</b>	<b>77.57%</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(2,250,891)</b>	<b>(1,158,000)</b>	<b>201,230</b>	<b>(779,818)</b>	<b>-25.80%</b>	<b>1,336,000</b>	<b>2,403,139</b>	<b>179.88%</b>
<b>Other Financing Sources (Uses)</b>								
Capital lease	2,791,578	4,300,000	4,002,500	4,245,500	94.28%	-	-	0.00%
Capital lease refunding	-	(3,100,000)	(3,082,712)	(3,082,712)	0.00%	-	-	0.00%
<b>Total Other Financing Sources (Uses)</b>	<b>2,791,578</b>	<b>1,200,000</b>	<b>919,788</b>	<b>1,162,788</b>	<b>79.10%</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Excess of Revenues and Other Financing Sources &amp; Uses Over (Under) Expenditures</b>	<b>540,687</b>	<b>42,000</b>	<b>1,121,018</b>	<b>382,970</b>	<b>292.72%</b>	<b>1,336,000</b>	<b>2,403,139</b>	<b>179.88%</b>
<b>Fund Balance - Beginning</b>	<b>8,369,978</b>	<b>8,910,665</b>	<b>8,910,665</b>	<b>8,910,665</b>	<b>100.00%</b>	<b>9,293,635</b>	<b>9,293,635</b>	<b>100.00%</b>
<b>Fund Balance - Ending</b>	<b>\$ 8,910,665</b>	<b>\$ 8,952,665</b>	<b>\$ 10,031,683</b>	<b>\$ 9,293,635</b>	<b>107.94%</b>	<b>\$ 10,629,635</b>	<b>\$ 11,696,774</b>	<b>110.04%</b>

# Appendix A

**Employee Management Analysis as of  
March 31, 2010**

**General Fund:**

This report shows the number of FTEs that were active on March 1, 2010. On this day, the District was under budget in the General Fund by 74.63 FTEs. A portion of the unfilled positions are due to hiring consultants for a defined time rather than filling the job with an on-going FTE.

- \* When combined, Elementary, Middle, High, and Option School are 25.25 FTEs under budget due to conservative staffing at schools.
- \* Instructional departments are under budget by a total of 14.10 FTEs due to unfilled positions.
- \* Field Services, Custodial and Transportation are under budget by a total of 28.03 FTEs due to unfilled positions.
- \* Assessment, Business Services, and District Management are under budget by a total of 7.25 FTEs due to unfilled positions.

**Other Funds:**

The District is under budget in the other funds by 16.29 FTEs. See attached report for the details for each fund. The notes below explain the variances. A portion of the unfilled FTEs are due to hiring consultants that have unique skills instead of budgeted FTEs.

- \* Capital Projects Fund is under budget by 6.00 FTEs due to the completion of capital projects resulting in unfilled positions.
- \* Grants and Campus Activity Funds are under budget by 8.05 FTEs because of fluctuation in grant funding during the year.
- \* Child Care Fund is under budget by 30.28 FTEs due to fluctuations in hours worked by employees at the preschool sites.
- \* Food Service Fund is over budget by (34.04) FTEs due to an increase in food service workers and less reliance on subs.
- \* Technology Fund is under budget by 5.00 FTEs due to unfilled positions.
- \* Central Services Fund is under budget by 1.00 due to an unfilled position.

**Employee FTE Analysis as of  
March 31, 2010**

<b>Employee Category</b>	<b>2008/2009 Revised Adopted Budget</b>	<b>Increases (Decreases) from 2008/2009 Budget</b>	<b>2009/2010 Revised Adopted Budget</b>	<b>FTE Increases (Decreases) to 2009/2010 Adopted Budget</b>	<b>2009/2010 Final Adopted Budget</b>	<b>Actual FTEs - March 2010</b>	<b>March 2010 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs</b>
<b>General Fund:</b>							
<b>Elementary Schools</b>							
Principals	94.00		94.00		94.00	94.00	-
Assistant Principals	20.50	(0.50)	20.00	1.50	21.50	22.50	(1.00)
Teachers	1,971.88	(12.78)	1,959.10	(9.00)	1,950.10	1,909.85	40.25
Counselor	1.00		1.00		1.00	1.00	-
Teacher Librarian	85.00	1.50	86.50		86.50	83.60	2.90
Resource Teacher			-		-	5.65	(5.65)
Instructional Coach			-	1.00	1.00	1.00	-
Psychologist			-		-	0.40	(0.40)
School Secretaries	189.00		189.00	1.00	190.00	189.00	1.00
<b>Total Elementary Schools</b>	<b>2,361.38</b>	<b>(11.78)</b>	<b>2,349.60</b>	<b>(5.50)</b>	<b>2,344.10</b>	<b>2,307.00</b>	<b>37.10</b>
<b>Middle Schools</b>							
Principals	20.00		20.00		20.00	20.00	-
Assistant Principals	28.00	(2.00)	26.00	(0.50)	25.50	27.00	(1.50)
Teachers	568.44	(27.84)	540.60	0.50	541.10	544.17	(3.07)
Counselors	42.00	(1.00)	41.00		41.00	42.00	(1.00)
Teacher Librarian	20.00		20.00		20.00	20.00	-
Resource Teacher	-		-	1.00	1.00	2.50	(1.50)
Instructional Coach	-		-	1.00	1.00	-	1.00
School Secretaries	51.00	(1.50)	49.50		49.50	48.75	0.75
<b>Total Middle Schools</b>	<b>729.44</b>	<b>(32.34)</b>	<b>697.10</b>	<b>2.00</b>	<b>699.10</b>	<b>704.42</b>	<b>(5.32)</b>
<b>High Schools</b>							
Principals	17.00		17.00		17.00	17.00	-
Assistant Principals	76.50	(1.50)	75.00		75.00	74.00	1.00
Teachers	1,145.66	(16.51)	1,129.15	8.60	1,137.75	1,138.70	(0.95)
Counselors	77.00	(1.00)	76.00		76.00	76.25	(0.25)
Teacher Librarian	17.00		17.00		17.00	17.50	(0.50)
Resource Teacher	-		-		-	7.30	(7.30)
Instructional Coach	17.00		17.00	(0.40)	16.60	16.60	-
Technician Classified	1.00		1.00		1.00	1.00	-
School Secretaries	90.00	(0.50)	89.50		89.50	88.50	1.00
Campus Supervisors	57.61	(1.61)	56.00		56.00	56.30	(0.30)
<b>Total High Schools</b>	<b>1,498.77</b>	<b>(21.12)</b>	<b>1,477.65</b>	<b>8.20</b>	<b>1,485.85</b>	<b>1,493.15</b>	<b>(7.30)</b>

**Employee FTE Analysis as of  
March 31, 2010**

<b>Employee Category</b>	<b>2008/2009 Revised Adopted Budget</b>	<b>Increases (Decreases) from 2008/2009 Budget</b>	<b>2009/2010 Revised Adopted Budget</b>	<b>FTE Increases (Decreases) to 2009/2010 Adopted Budget</b>	<b>2009/2010 Final Adopted Budget</b>	<b>Actual FTEs - March 2010</b>	<b>March 2010 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs</b>
<b>Districtwide Schools (WOTC, Jeffco Open, Manning, McLain, Dennison, D'Evelyn, Brady, 21st Century Virtual Academy)</b>							
Principals	7.00	1.00	8.00	(1.00)	7.00	7.00	-
Director			-	1.00	1.00	1.00	-
Assistant Principals	10.50		10.50	1.00	11.50	11.50	-
Technical Specialist	1.00		1.00		1.00	1.00	-
Teachers	199.77	14.83	214.60	4.40	219.00	222.23	(3.23)
Counselors	16.00	0.50	16.50	1.00	17.50	17.50	-
Coordinator Administrative	1.00	(1.00)	-		-	-	-
Teacher Librarian	7.17	0.33	7.50		7.50	7.50	-
Resource Teacher	1.50	(0.50)	1.00	(1.00)	-	1.50	(1.50)
Instructional Coach	5.50	1.00	6.50	1.00	7.50	3.50	4.00
Social Worker	0.50		0.50		0.50	-	0.50
Psychologist			-		-	0.50	(0.50)
Technicians - Classified	9.50	(2.00)	7.50		7.50	7.50	-
School Secretaries	26.75	2.00	28.75	-	28.75	28.25	0.50
Secretary	-		-	1.00	1.00	1.00	-
Campus Supervisors	9.45	0.55	10.00		10.00	9.00	1.00
Food Service Worker	2.00		2.00		2.00	2.00	-
<b>Total Option Schools</b>	<b>297.64</b>	<b>16.71</b>	<b>314.35</b>	<b>7.40</b>	<b>321.75</b>	<b>320.98</b>	<b>0.77</b>
<b>Athletics</b>							
Director	1.00		1.00		1.00	1.00	-
Assistant Director	0.50	(0.50)	-		-	-	-
Manager	1.00		1.00		1.00	1.00	-
Technician - Classified	2.50		2.50		2.50	2.50	-
Secretary	1.00		1.00		1.00	1.00	-
Trades Technician	5.00		5.00		5.00	5.00	-
<b>Total Athletics</b>	<b>11.00</b>	<b>(0.50)</b>	<b>10.50</b>	<b>-</b>	<b>10.50</b>	<b>10.50</b>	<b>-</b>
<b>Custodial Services</b>							
Director	1.00		1.00		1.00	1.00	-
Supervisor	1.00		1.00		1.00	1.00	-
Technicians Classified	2.00		2.00		2.00	2.00	-
Trades Technician	4.00		4.00		4.00	4.00	-
Custodian	515.50	(13.00)	502.50	5.50	508.00	490.25	17.75
<b>Total Custodial Services</b>	<b>523.50</b>	<b>(13.00)</b>	<b>510.50</b>	<b>5.50</b>	<b>516.00</b>	<b>498.25</b>	<b>17.75</b>



**Employee FTE Analysis as of  
March 31, 2010**

<b>Employee Category</b>	<b>2008/2009 Revised Adopted Budget</b>	<b>Increases (Decreases) from 2008/2009 Budget</b>	<b>2009/2010 Revised Adopted Budget</b>	<b>FTE Increases (Decreases) to 2009/2010 Adopted Budget</b>	<b>2009/2010 Final Adopted Budget</b>	<b>Actual FTEs - March 2010</b>	<b>March 2010 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs</b>
<b>District Leadership (Superintendent, COO Office, Communications, and Employee Relations)</b>							
Superintendent	1.00		1.00		1.00	1.00	-
Chief Academic Officer	1.00		1.00		1.00	1.00	-
Chief Operating Officer	1.00		1.00		1.00	1.00	-
Executive Director	2.00		2.00		2.00	2.00	-
Director	5.00		5.00		5.00	3.00	2.00
Assistant Director	-	1.00	1.00	(1.00)	-	-	-
Manager	4.00		4.00		4.00	5.00	(1.00)
Technical Specialist	3.00		3.00		3.00	3.00	-
Teacher	-		-		-	-	-
Coordinator - Licensed	1.00		1.00	1.00	2.00	2.00	-
Resource Specialist	1.00	(1.00)	-		-	-	-
Resource Teacher	-		-		-	-	-
Administrator	-		-	1.00	1.00	1.00	-
Administrative Assistant	4.00		4.00		4.00	4.00	-
Secretary	1.00		1.00		1.00	-	1.00
Investigator	-	2.00	2.00		2.00	2.00	-
<b>Total Districtwide Leadership and General Administration</b>	<b>24.00</b>	<b>2.00</b>	<b>26.00</b>	<b>1.00</b>	<b>27.00</b>	<b>25.00</b>	<b>2.00</b>
<b>Diverse Learners</b>							
Executive Director	2.00	(1.00)	1.00		1.00	1.00	-
Principal	-		-	1.00	1.00	1.00	-
Director	6.50		6.50	1.00	7.50	6.50	1.00
Assistant Director	7.00		7.00	(1.00)	6.00	7.00	(1.00)
Assistant Principal	-		-	1.00	1.00	1.00	-
Manager	1.00		1.00		1.00	1.00	-
Technical Specialist	2.00		2.00		2.00	2.00	-
Teacher	474.40	(43.75)	430.65	11.10	441.75	437.55	4.20
Counselor	-	1.00	1.00		1.00	1.00	-
Coordinator - Licensed	9.00		9.00	1.00	10.00	9.00	1.00
Coordinator - Administrative	2.00		2.00		2.00	2.00	-
Resource Specialist - Administrative	2.00		2.00	(2.00)	-	-	-
Resource Teacher	15.70	1.00	16.70	(2.30)	14.40	14.40	-
Physical Therapist	10.40		10.40	0.20	10.60	11.00	(0.40)
Occupational Therapist	30.60		30.60	(0.50)	30.10	29.60	0.50
Psychologist	76.20		76.20	(5.60)	70.60	66.70	3.90
Social Worker	62.10		62.10	(6.50)	55.60	57.40	(1.80)
Audiologist	4.00		4.00		4.00	4.00	-
Speech Therapist	106.80		106.80	5.30	112.10	111.90	0.20
Specialist - Classified	1.00		1.00		1.00	1.00	-
Technicians Classified	19.00	(1.00)	18.00	2.00	20.00	20.00	-
School Secretary	1.75		1.75		1.75	1.75	-
Secretary	10.50		10.50	(2.00)	8.50	8.50	-
<b>Total Diverse Learners</b>	<b>843.95</b>	<b>(43.75)</b>	<b>800.20</b>	<b>2.70</b>	<b>802.90</b>	<b>795.30</b>	<b>7.60</b>

**Employee FTE Analysis as of  
March 31, 2010**

<b>Employee Category</b>	<b>2008/2009 Revised Adopted Budget</b>	<b>Increases (Decreases) from 2008/2009 Budget</b>	<b>2009/2010 Revised Adopted Budget</b>	<b>FTE Increases (Decreases) to 2009/2010 Adopted Budget</b>	<b>2009/2010 Final Adopted Budget</b>	<b>Actual FTEs - March 2010</b>	<b>March 2010 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs</b>
<b>Educational Technology Services</b>							
Executive Director	1.00		1.00		1.00	1.00	-
Assistant Director	-	1.00	1.00		1.00	-	1.00
Supervisor	1.00		1.00		1.00	1.00	-
Technical Specialist	1.00		1.00		1.00	1.00	-
Teacher Librarian	1.00		1.00		1.00	2.00	(1.00)
Coordinator - Licensed	2.00		2.00		2.00	1.00	1.00
Resource Teacher	2.00		2.00	1.00	3.00	2.87	0.13
Administrator	1.00	(1.00)	-		-	-	-
Technicians Classified	1.00		1.00		1.00	-	1.00
Secretary	1.00		1.00		1.00	1.00	-
Clerk	1.00		1.00		1.00	1.00	-
<b>Total Educational Technology Services</b>	<b>12.00</b>	<b>-</b>	<b>12.00</b>	<b>1.00</b>	<b>13.00</b>	<b>10.87</b>	<b>2.13</b>
<b>Field Services</b>							
Executive Director	1.00		1.00		1.00	1.00	-
Director	2.00		2.00		2.00	2.00	-
Supervisor	1.00		1.00		1.00	-	1.00
Manager	3.00		3.00		3.00	2.00	1.00
Technical Specialist (Administrative)	3.00		3.00		3.00	1.33	1.67
Technicians Classified	20.50		20.50		20.50	18.00	2.50
Group Leader	16.00		16.00		16.00	17.00	(1.00)
Secretary	1.00		1.00		1.00	1.00	-
Trades Technician	159.00	(3.00)	156.00		156.00	145.00	11.00
<b>Total Field Services</b>	<b>206.50</b>	<b>(3.00)</b>	<b>203.50</b>	<b>-</b>	<b>203.50</b>	<b>187.33</b>	<b>16.17</b>

**Employee FTE Analysis as of  
March 31, 2010**

<b>Employee Category</b>	<b>2008/2009 Revised Adopted Budget</b>	<b>Increases (Decreases) from 2008/2009 Budget</b>	<b>2009/2010 Revised Adopted Budget</b>	<b>FTE Increases (Decreases) to 2009/2010 Adopted Budget</b>	<b>2009/2010 Final Adopted Budget</b>	<b>Actual FTEs - March 2010</b>	<b>March 2010 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs</b>
<b>Financial Services/Technology Services</b>							
Chief Financial Officer	1.00		1.00		1.00	1.00	-
Director	3.00		3.00		3.00	2.00	1.00
Supervisor	1.00		1.00		1.00	1.00	-
Manager	5.00		5.00		5.00	5.00	-
Technical Specialist	7.00		7.00		7.00	7.00	-
Accountant I	1.00	1.00	2.00		2.00	2.00	-
Coordinator - Administrative	1.00		1.00		1.00	1.00	-
Specialist - Classified	7.00		7.00		7.00	7.00	-
Buyer	1.67		1.67		1.67	1.67	-
Technicians Classified	12.50	(1.00)	11.50		11.50	10.50	1.00
Administrative Assistant	1.00		1.00		1.00	1.00	-
Buyer Assist/Expeditor	3.00		3.00		3.00	3.00	-
Warehouse Worker	3.00		3.00		3.00	2.75	0.25
<b>Total Financial Services/Technology</b>	<b>47.17</b>	<b>-</b>	<b>47.17</b>	<b>-</b>	<b>47.17</b>	<b>44.92</b>	<b>2.25</b>
<b>Human Resources</b>							
Executive Director	1.00		1.00		1.00	1.00	-
Director	3.00		3.00		3.00	3.00	-
Manager	5.00		5.00		5.00	6.00	(1.00)
Technical Specialist	1.00		1.00		1.00	1.00	-
Counselor - Administrative	1.00		1.00		1.00	1.00	-
Coordinator - Licensed	1.00	(1.00)	-		-	-	-
Specialist - Classified	2.00		2.00		2.00	2.00	-
Technicians Classified	31.00	(1.00)	30.00	(2.00)	28.00	27.00	1.00
Administrative Assistant	1.00		1.00		1.00	1.00	-
Secretary	0.50		0.50		0.50	0.50	-
<b>Total Human Resources</b>	<b>46.50</b>	<b>(2.00)</b>	<b>44.50</b>	<b>(2.00)</b>	<b>42.50</b>	<b>42.50</b>	<b>-</b>

**Employee FTE Analysis as of  
March 31, 2010**

<b>Employee Category</b>	<b>2008/2009 Revised Adopted Budget</b>	<b>Increases (Decreases) from 2008/2009 Budget</b>	<b>2009/2010 Revised Adopted Budget</b>	<b>FTE Increases (Decreases) to 2009/2010 Adopted Budget</b>	<b>2009/2010 Final Adopted Budget</b>	<b>Actual FTEs - March 2010</b>	<b>March 2010 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs</b>
<b>Instructional Data Services</b>							
Executive Director	1.00		1.00		1.00	1.00	-
Director	2.00		2.00		2.00	1.00	1.00
Assistant Director	1.00		1.00		1.00	2.00	(1.00)
Manager	1.00		1.00		1.00	1.00	-
Technical Specialist	4.00		4.00		4.00	3.00	1.00
Resource Teachers	3.00		3.00		3.00	2.00	1.00
Specialist Classified	5.00		5.00		5.00	4.00	1.00
Technician Classified	5.50		5.50		5.50	5.50	-
<b>Total Instructional Data Services</b>	<b>22.50</b>	<b>-</b>	<b>22.50</b>	<b>-</b>	<b>22.50</b>	<b>19.50</b>	<b>3.00</b>
<b>Learning &amp; Educational Achievement</b>							
Executive Director	1.00		1.00		1.00	1.00	-
Director	4.00		4.00	(0.50)	3.50	4.00	(0.50)
Assistant Director	1.00		1.00		1.00	1.00	-
Coordinator - Licensed	5.50		5.50	(0.50)	5.00	4.00	1.00
Coordinator - Administrative	2.00		2.00		2.00	2.00	-
Resource Teacher	90.00	(61.00)	29.00	(0.50)	28.50	27.00	1.50
Instructional Coach	-	65.50	65.50		65.50	64.25	1.25
Administrator	2.00	(1.00)	1.00	(1.00)	-	-	-
Specialist - Classified	1.00		1.00		1.00	1.00	-
Technicians Classified	3.00		3.00		3.00	3.00	-
Secretary	5.00		5.00		5.00	5.00	-
<b>Total Learning &amp; Educational Achievement</b>	<b>114.50</b>	<b>3.50</b>	<b>118.00</b>	<b>(2.50)</b>	<b>115.50</b>	<b>112.25</b>	<b>3.25</b>
<b>Other School Programs (Miller Special, Class Size Relief, Jeffco Net Academy, JCAPP, Mt. View Detention)</b>							
Principal	1.00		1.00		1.00	1.00	-
Director	0.50		0.50		0.50	0.50	-
Assistant Principal	2.00		2.00		2.00	2.00	-
Teacher	30.50		30.50	0.50	31.00	30.50	0.50
Teacher Librarian	0.50		0.50		0.50	0.50	-
Resource Teacher	5.00		5.00		5.00	5.00	-
Physical Therapist	3.00		3.00		3.00	3.00	-
Occupational Therapist	3.00		3.00		3.00	3.00	-
Nurse	3.00		3.00		3.00	3.00	-
Psychologist	1.00		1.00	(1.00)	-	-	-
Social Worker	1.00		1.00	1.00	2.00	2.00	-
Speech Therapist	3.00		3.00		3.00	2.00	1.00
Specialist Classified	1.00		1.00		1.00	1.00	-
Technician Classified	-		-		-	1.00	(1.00)
School Secretary	4.00		4.00		4.00	4.00	-
Secretary	1.00		1.00		1.00	-	1.00
<b>Total Other School Programs</b>	<b>59.50</b>	<b>-</b>	<b>59.50</b>	<b>0.50</b>	<b>60.00</b>	<b>58.50</b>	<b>1.50</b>

**Employee FTE Analysis as of  
March 31, 2010**

<b>Employee Category</b>	<b>2008/2009 Revised Adopted Budget</b>	<b>Increases (Decreases) from 2008/2009 Budget</b>	<b>2009/2010 Revised Adopted Budget</b>	<b>FTE Increases (Decreases) to 2009/2010 Adopted Budget</b>	<b>2009/2010 Final Adopted Budget</b>	<b>Actual FTEs - March 2010</b>	<b>March 2010 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs</b>
<b>Other School Support Programs (Outdoor Lab Schools, Johnson Prgm, Dropout Prevention, Student Outreach, Expulsions &amp; Discipline)</b>							
Principal	2.00		2.00	1.00	3.00	3.00	-
Director	1.50		1.50		1.50	1.50	-
Assistant Director	1.00		1.00		1.00	1.00	-
Assistant Principal	1.00		1.00	(1.00)	-	-	-
Teacher	6.00	2.00	8.00		8.00	8.00	-
Coordinator - Licensed	1.00		1.00		1.00	1.00	-
Coordinator - Administrative	1.00		1.00		1.00	1.00	-
Resource Specialist	1.00	(1.00)	-		-	-	-
Resource Teacher	2.00		2.00		2.00	2.00	-
Administrator	0.50		0.50		0.50	-	0.50
Nurse	2.00		2.00		2.00	2.00	-
Specialist - Classified	1.00		1.00		1.00	2.00	(1.00)
Technicians - Classified	1.00		1.00		1.00	1.00	-
Administrative Assistant	1.00		1.00		1.00	1.00	-
School Secretary	2.00		2.00		2.00	2.00	-
Secretary	3.75	(0.75)	3.00		3.00	3.00	-
Custodian	4.00		4.00		4.00	4.00	-
Campus Supervisor	1.00		1.00		1.00	1.00	-
Food Service Manager			-	2.00	2.00	2.00	-
<b>Total Other School Support Programs</b>	<b>32.75</b>	<b>0.25</b>	<b>33.00</b>	<b>2.00</b>	<b>35.00</b>	<b>35.50</b>	<b>(0.50)</b>
<b>School &amp; Student Success</b>							
Executive Director	-	1.00	1.00		1.00	1.00	-
Director	1.50		1.50		1.50	1.50	-
Assistant Director	1.00		1.00		1.00	1.00	-
Manager	0.50		0.50		0.50	-	0.50
Teacher	2.00		2.00		2.00	2.00	-
Coordinator - Licensed	5.00		5.00		5.00	5.00	-
Coordinator - Administrative	0.50		0.50		0.50	0.50	-
Resource Teacher	1.00		1.00	(1.00)	-	-	-
Administrator	1.00	(1.00)	-		-	-	-
Nurse	29.00		29.00		29.00	29.00	-
Specialist Classified	-		-		-	0.88	(0.88)
Technician Classified	1.00		1.00		1.00	1.00	-
Secretary	1.50		1.50	1.00	2.50	2.00	0.50
<b>Total School &amp; Student Success</b>	<b>44.00</b>	<b>-</b>	<b>44.00</b>	<b>-</b>	<b>44.00</b>	<b>43.88</b>	<b>0.12</b>

**Employee FTE Analysis as of  
March 31, 2010**

<b>Employee Category</b>	<b>2008/2009 Revised Adopted Budget</b>	<b>Increases (Decreases) from 2008/2009 Budget</b>	<b>2009/2010 Revised Adopted Budget</b>	<b>FTE Increases (Decreases) to 2009/2010 Adopted Budget</b>	<b>2009/2010 Final Adopted Budget</b>	<b>Actual FTEs - March 2010</b>	<b>March 2010 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs</b>
<b>School Management</b>							
Executive Director	4.00		4.00		4.00	4.00	-
Community Superintendent	4.00		4.00		4.00	4.00	-
Administrative Assistant	4.00		4.00		4.00	4.00	-
<b>Total School Management</b>	<b>12.00</b>	<b>-</b>	<b>12.00</b>	<b>-</b>	<b>12.00</b>	<b>12.00</b>	<b>-</b>
<b>Transportation</b>							
Executive Director	1.00		1.00		1.00	1.00	-
Director	4.00		4.00		4.00	4.00	-
Manager	1.00		1.00		1.00	1.00	-
Specialist - Classified	11.00		11.00		11.00	11.00	-
Technicians Classified	3.00		3.00		3.00	3.00	-
Transportation Trainer	5.00		5.00		5.00	5.00	-
Secretary	4.00		4.00		4.00	4.00	-
Trades Technician	27.00		27.00		27.00	26.00	1.00
Bus Driver	228.00	(12.00)	216.00		216.00	222.89	(6.89)
Warehouse Worker	2.00		2.00		2.00	2.00	-
<b>Total Transportation</b>	<b>286.00</b>	<b>(12.00)</b>	<b>274.00</b>	<b>-</b>	<b>274.00</b>	<b>279.89</b>	<b>(5.89)</b>
<b>Total General Fund</b>	<b>7,173.10</b>	<b>(117.03)</b>	<b>7,056.07</b>	<b>20.30</b>	<b>7,076.37</b>	<b>7,001.74</b>	<b>74.63</b>

**Employee FTE Analysis as of  
March 31, 2010**

<b>Employee Category</b>	<b>2008/2009 Revised Adopted Budget</b>	<b>Increases (Decreases) from 2008/2009 Budget</b>	<b>2009/2010 Revised Adopted Budget</b>	<b>FTE Increases (Decreases) to 2009/2010 Adopted Budget</b>	<b>2009/2010 Final Adopted Budget</b>	<b>Actual FTEs - March 2010</b>	<b>March 2010 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs</b>
<b>Capital Projects Fund:</b>							
Capital Projects Fund - Facilities Planning and Construction							
Executive Director	2.00		2.00		2.00	1.00	1.00
Director	2.00	(1.00)	1.00		1.00	2.00	(1.00)
Supervisor	1.00	(1.00)	-		-	-	
Manager	9.00		9.00		9.00	5.00	4.00
Technical Specialist - Administrative	8.00	(4.00)	4.00		4.00	3.00	1.00
Coordinator - Administrative	2.00	(1.00)	1.00		1.00	1.00	-
Technicians Classified	3.60	(0.60)	3.00		3.00	2.00	1.00
Buyer Assist/Expeditior	2.00	(1.00)	1.00		1.00	1.00	-
<b>Total Capital Projects Fund</b>	<b>29.60</b>	<b>(8.60)</b>	<b>21.00</b>	<b>-</b>	<b>21.00</b>	<b>15.00</b>	<b>6.00</b>

**Employee FTE Analysis as of  
March 31, 2010**

<b>Employee Category</b>	<b>2008/2009 Revised Adopted Budget</b>	<b>Increases (Decreases) from 2008/2009 Budget</b>	<b>2009/2010 Revised Adopted Budget</b>	<b>FTE Increases (Decreases) to 2009/2010 Adopted Budget</b>	<b>2009/2010 Final Adopted Budget</b>	<b>Actual FTEs - March 2010</b>	<b>March 2010 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs</b>
<b>Special Revenue Funds:</b>							
<b>Grants Fund</b>							
Director	1.00		1.00		1.00	1.00	-
Assistant Director	3.00		3.00		3.00	3.00	-
Assistant Principal	0.50		0.50		0.50	0.70	(0.20)
Manager	2.00		2.00		2.00	2.00	-
Technical Specialist	1.00		1.00		1.00	2.00	(1.00)
Teacher	224.00	1.20	225.20		225.20	205.57	19.63
Counselor	5.00	(0.77)	4.23		4.23	3.75	0.48
Teacher Librarian	2.00		2.00		2.00	1.00	1.00
Coordinator - Licensed	9.00		9.00		9.00	4.00	5.00
Coordinator - Classified	0.70		0.70		0.70	0.20	0.50
Coordinator - Administrative	6.10	(2.50)	3.60		3.60	4.10	(0.50)
Resource Teacher	-	48.27	48.27		48.27	21.28	26.99
Instructional Coaches	-	9.90	9.90		9.90	57.35	(47.45)
Administrators	2.90		2.90		2.90	3.80	(0.90)
Nurse	1.00		1.00		1.00	1.00	-
Psychologist	1.00	(1.00)	-		-	-	-
Social Worker	-		-		-	0.40	(0.40)
Speech Therapist	2.00		2.00		2.00	1.30	0.70
Specialist - Classified	10.30	(1.30)	9.00		9.00	6.50	2.50
Technicians Classified	18.00	(7.30)	10.70		10.70	10.00	0.70
School Secretary	-		-		-	0.50	(0.50)
Secretary	3.00		3.00		3.00	1.50	1.50
<b>Total Grant Fund</b>	<b>292.50</b>	<b>46.50</b>	<b>339.00</b>	<b>-</b>	<b>339.00</b>	<b>330.95</b>	<b>8.05</b>
<b>Campus Activity Fund</b>							
Teacher Librarian	-	0.10	0.10	(0.10)	-	-	-
Coordinator - Licensed	-		-		-	-	-
Secretary	0.50	(0.50)	-		-	-	-
<b>Total Campus Activity Fund</b>	<b>0.50</b>	<b>(0.40)</b>	<b>0.10</b>	<b>(0.10)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Special Revenue Funds</b>	<b>293.00</b>	<b>46.10</b>	<b>339.10</b>	<b>(0.10)</b>	<b>339.00</b>	<b>330.95</b>	<b>8.05</b>



**Employee FTE Analysis as of  
March 31, 2010**

<b>Employee Category</b>	<b>2008/2009 Revised Adopted Budget</b>	<b>Increases (Decreases) from 2008/2009 Budget</b>	<b>2009/2010 Revised Adopted Budget</b>	<b>FTE Increases (Decreases) to 2009/2010 Adopted Budget</b>	<b>2009/2010 Final Adopted Budget</b>	<b>Actual FTEs - March 2010</b>	<b>March 2010 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs</b>
<b>Enterprise Funds:</b>							
<b>Child Care Fund</b>							
Director - Non-administrative	33.00	7.00	40.00		40.00	38.69	1.31
Assistant Director - Non-administrative	3.00	(1.43)	1.57		1.57	1.57	-
Teacher	0.50	34.85	35.35		35.35	34.65	0.70
Coordinators - Classified	4.00	1.00	5.00		5.00	5.00	-
Resource Teacher	-	-	-		-	-	-
Specialist - Classified	206.00	(47.57)	158.43		158.43	130.16	28.27
Technician Classified	1.00	-	1.00		1.00	1.00	-
Secretary	3.00	-	3.00		3.00	3.00	-
<b>Total Child Care Fund</b>	<b>250.50</b>	<b>(6.15)</b>	<b>244.35</b>	<b>-</b>	<b>244.35</b>	<b>214.07</b>	<b>30.28</b>
<b>Property Management Fund</b>							
Technicians Classified	2.00	-	2.00		2.00	2.00	-
Custodian	1.00	-	1.00		1.00	1.00	-
<b>Total Property Management Fund</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>
<b>Food Service Fund</b>							
Executive Director	1.00	-	1.00		1.00	1.00	-
Manager	2.00	-	2.00		2.00	1.00	1.00
Technical Specialist	1.00	1.00	2.00		2.00	2.00	-
Accountant I	1.00	-	1.00		1.00	1.00	-
Administrator	2.00	-	2.00		2.00	2.00	-
Specialist Classified	5.00	-	5.00		5.00	5.00	-
Buyer	0.34	-	0.34		0.34	0.34	-
Food Service Coordinator	6.00	-	6.00		6.00	7.00	(1.00)
Technician - Classified	4.50	(0.50)	4.00		4.00	4.50	(0.50)
Secretary	0.75	-	0.75		0.75	0.75	-
Appliance Technician	1.00	(1.00)	-		-	-	-
Food Equip Repair Assist	1.00	1.00	2.00		2.00	2.00	-
Satellite Managers	6.95	(4.95)	2.00		2.00	1.59	0.41
Food Service Manager	114.11	8.89	123.00		123.00	118.94	4.06
Food Service Hourly Worker	130.35	10.56	140.91		140.91	178.92	(38.01)
Warehouse Worker	10.00	-	10.00		10.00	10.00	-
<b>Total Food Services</b>	<b>287.00</b>	<b>15.00</b>	<b>302.00</b>	<b>-</b>	<b>302.00</b>	<b>336.04</b>	<b>(34.04)</b>
<b>Total Enterprise Funds</b>	<b>540.50</b>	<b>8.85</b>	<b>549.35</b>	<b>-</b>	<b>549.35</b>	<b>553.11</b>	<b>(3.76)</b>

**Employee FTE Analysis as of  
March 31, 2010**

<b>Employee Category</b>	<b>2008/2009 Revised Adopted Budget</b>	<b>Increases (Decreases) from 2008/2009 Budget</b>	<b>2009/2010 Revised Adopted Budget</b>	<b>FTE Increases (Decreases) to 2009/2010 Adopted Budget</b>	<b>2009/2010 Final Adopted Budget</b>	<b>Actual FTEs - March 2010</b>	<b>March 2010 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs</b>
<b>Internal Service Funds:</b>							
<b>Risk Management (Insurance/Security)</b>							
Director	2.00		2.00		2.00	2.00	-
Supervisor	2.00		2.00	(1.00)	1.00	1.00	-
Manager	2.00		2.00	1.00	3.00	3.00	-
Technicians Classified	3.00		3.00		3.00	3.00	-
Secretary	1.00		1.00		1.00	1.00	-
Investigator	2.00	(2.00)	-		-	-	-
Security Officer	9.00		9.00		9.00	8.00	1.00
Alarm Monitor	9.00		9.00		9.00	10.00	(1.00)
<b>Total Risk Management</b>	<b>30.00</b>	<b>(2.00)</b>	<b>28.00</b>	<b>-</b>	<b>28.00</b>	<b>28.00</b>	<b>-</b>
<b>Technology Fund</b>							
Chief Information Officer	2.00	(1.00)	1.00		1.00	1.00	-
Executive Director	-	1.00	1.00		1.00	1.00	-
Director	5.00		5.00	1.00	6.00	6.00	-
Manager	9.00	2.00	11.00		11.00	11.00	-
Technical Specialist	63.34	(1.00)	62.34	(1.00)	61.34	56.34	5.00
Specialist - Classified	10.00	(3.00)	7.00		7.00	7.00	-
Technicians Classified	20.00	(3.00)	17.00		17.00	17.00	-
Secretary	1.00		1.00		1.00	1.00	-
<b>Total Technology Fund</b>	<b>110.34</b>	<b>(5.00)</b>	<b>105.34</b>	<b>-</b>	<b>105.34</b>	<b>100.34</b>	<b>5.00</b>
<b>Central Services Fund</b>							
Executive Director	1.00		1.00		1.00	1.00	-
Manager	2.00		2.00		2.00	2.00	-
Technical Specialist	0.33		0.33		0.33	0.33	-
Technicians Classified	1.00		1.00		1.00	1.00	-
Trades Technician	7.00		7.00		7.00	6.00	1.00
Print Equipment Operator	3.00		3.00		3.00	3.00	-
<b>Total Central Services Fund</b>	<b>14.33</b>	<b>-</b>	<b>14.33</b>	<b>-</b>	<b>14.33</b>	<b>13.33</b>	<b>1.00</b>
<b>Employee Benefits Fund</b>							
Technicians - Classified	1.00		1.00		1.00	1.00	-
<b>Total Employee Benefits Fund</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>
<b>Total Internal Service Funds</b>	<b>155.67</b>	<b>(7.00)</b>	<b>148.67</b>	<b>-</b>	<b>148.67</b>	<b>142.67</b>	<b>6.00</b>
<b>Total All Funds</b>	<b>8,191.87</b>	<b>(77.68)</b>	<b>8,114.19</b>	<b>20.20</b>	<b>8,134.39</b>	<b>8,043.47</b>	<b>90.92</b>

# Appendix B

Jefferson County School District  
Quarterly Financial Report for The Year Ended March 31, 2010

**Flag Program Criteria - 2009/2010**

\*\*\*Key factors for being  (OBSERVED) or  (MONITORED)\*\*\*



**An example of the way programs and functions might be affected:**

- they might receive audit comments from Clifton Gunderson.
- they could have unexpected usage of pooled cash.
- they could reflect inconsistencies in expenditures, either positive or negative.

\*\*\*Changing from  (OBSERVED) to  (MONITORED)\*\*\*

**Areas with programs and functions that are improving and can be changed from a red flag to a yellow flag, or for having the "yellow flag of concern" removed would:**

- communicate a corrective action plan that all parties believe is reasonable.
- identify measurable milestones within the plan.
- demonstrate implementation of a plan.

\*\*\*Eliminating  (MONITORED)\*\*\*

**Steps that must be taken by areas for programs and functions to have the "yellow flag of concern" removed:**

- actions required to resolve audit comments must be fully implemented.
- develop a revised budget of current and projected expenditures that is less than the area's current budget.
- current and projected revenue must exceed current and projected expenditures.
- ability to operate next budget cycle within available resources.

# Appendix C



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## Performance Indicators

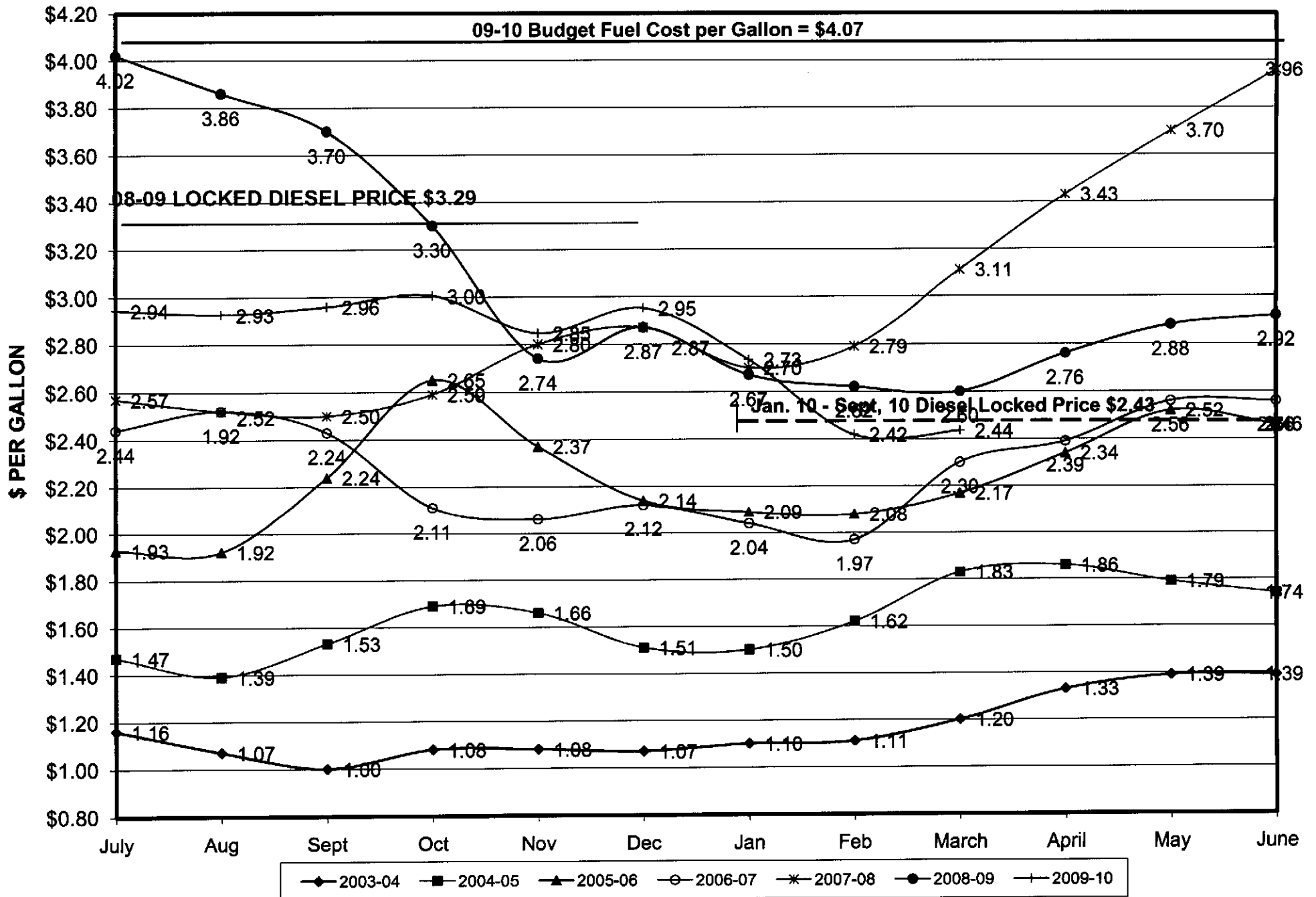
### March 31, 2010

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The attached information is provided as an appendix to the Quarterly Financial Report and is intended to respond to the independent auditors' recommendation to provide performance indicators to ensure sound management.

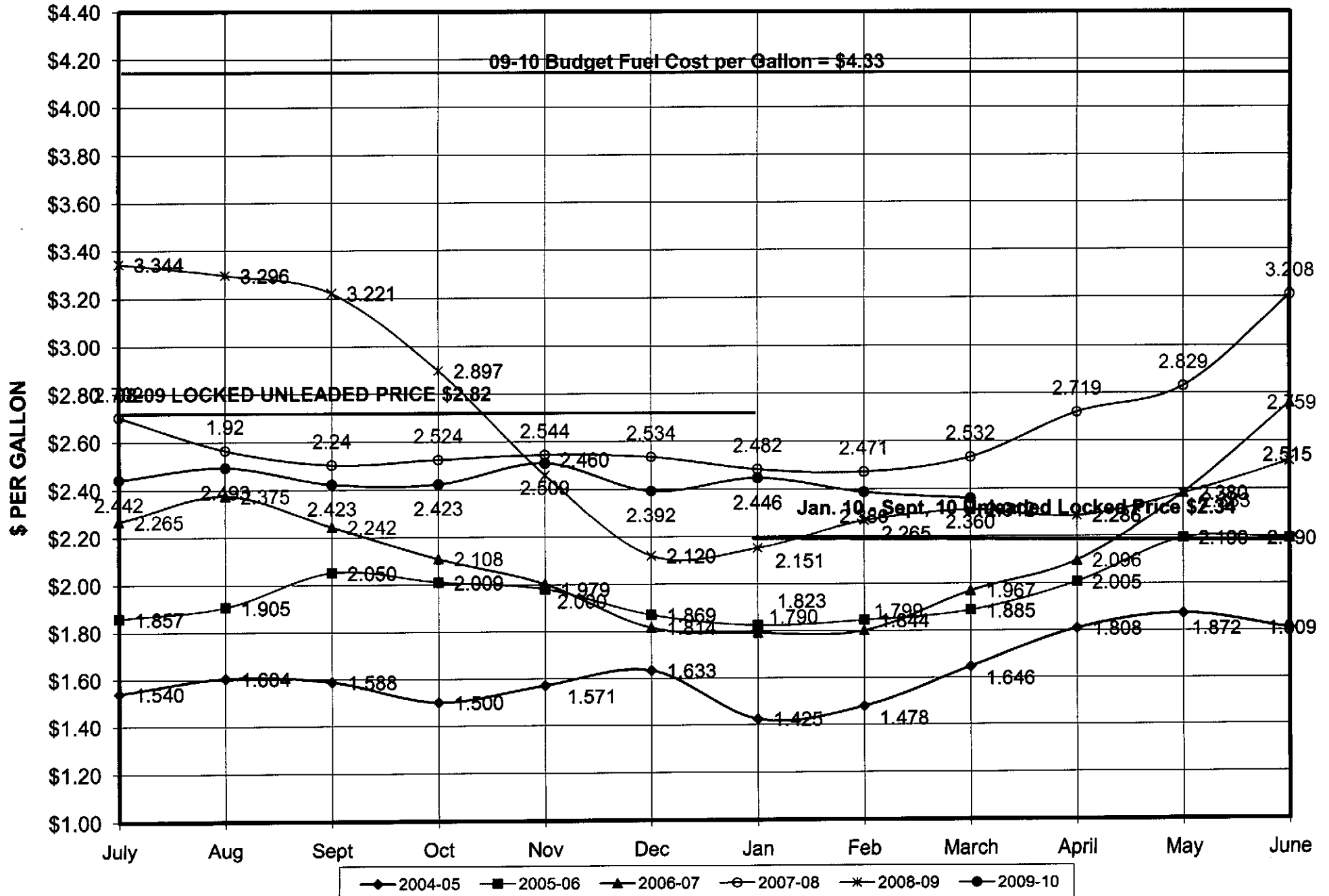
- **Transportation Department:** C - 1 to C - 2  
Refer to page 10. The attached charts show monthly diesel and unleaded fuel prices for each month of the five previous years compared to this year.
- **Food Services:** C - 3  
Reference pages 22 and 24. The attached table compares meals served for the current school year compared to the prior school year.
- **Risk Management:** C - 4  
Refer to pages 27 and 30. The table compares the number of claims by category for this year compared to last year.
- **Technology:** C - 5 to C - 8  
The first metric report details service requests by type for the quarter. The second report details email and internet security quarantines. The third metric report displays technology service issues and outages for major systems and the fourth report summarize copier usage by quarter compared to prior years.

**JEFFERSON COUNTY PUBLIC SCHOOLS TRANSPORTATION DEPARTMENT  
ANNUAL COMPARISON OF AVERAGE DIESEL FUEL PRICES**



# JEFFERSON COUNTY PUBLIC SCHOOLS TRANSPORTATION DEPARTMENT

## ANNUAL COMPARISON OF AVERAGE UNLEADED FUEL PRICES







**Food and Nutrition Services  
Average Daily Meal Comparison  
July - June 2009 -2010 School Year**

<b>Time Frame</b>	<b>Number of Serving Days</b>	<b>Total Meals Served</b>	<b>Average Meals Per Day</b>	<b>ADP % Gain or (Loss)</b>	<b>Market Share %</b>
August 2008 through March 2009	140	6,979,406	49,853	1.28%	61.84%
August 2009 through March 2010	131	6,614,065	50,489	1.28%	62.62%
<b>Difference</b>	<b>-9</b>	<b>-365,340</b>	<b>636</b>	<b>0.00%</b>	<b>0.78%</b>

**Risk Management Fund Claims Snapshot Report Second Quarter  
March 31, 2009 Compared to March 31, 2010**

Loss Category	FY 2009	FY 2010	Change	% Change
<b>Worker's Compensation Overall Program Change as of 3/31/2009 Compared to 3/31/2010</b>				
Open WC Claims as of 3/31	#147 Claims	#206 Claims	+ 59	<sup>a</sup> + 40.1% <sup>a</sup>
Open WC Incurred Value	\$4,905,405	\$4,853,712	- \$51,693	- 1.05%
Open WC Paid Value	\$2,900,030	\$2,965,481	+\$65,451	+ 2.26%
<b>New Risk Management Program Claims and Incidents with Financial Activity Third Quarter FY 2009 Compared to FY 2010</b>				
Workers Comp Claims	#91 Claims	#126 Claims	+27	<sup>b</sup> + 28.7% <sup>b</sup>
WC Incurred Value	\$181,805	\$468,094	+ \$286,289	+ 157.5%
WC Average Incurred	\$1,998/Claim	\$3,715/Claim	+ \$1,171	+85.9%
WC Average Paid	\$911/Claim	\$962/Claim	+ \$51/Claim	+5.6%
WC Incidents (Report Only)	#71 Incidents	#67 Incidents	-4	-5.6%
Property Damage Claims and Recoveries	#25 Claims	#32 Claims	+7	<sup>c</sup> + 28% <sup>c</sup>
Prop Incurred Value	\$ 64,719	\$ 107,841	+ \$43,122	+ 66.6%
Prop Average Incurred	\$2589/Claim	\$3370/Claim	+ \$781/Claim	+ 30.2%
Auto Physical Damage	#55 Claims	#59 Claims	+ 4	<sup>d</sup> + 7.2% <sup>d</sup>
APD Incurred Value	\$63,420	\$37,635	- \$25,285	- 40.6%
Average Incurred	\$1,153/Claim	\$637/Claim	- \$515/Claim	-44.7%
Auto (liability losses)	#10 Claims	#12 Claims	+2	<sup>e</sup> +20% <sup>e</sup>
Auto Liability Incurred Value	\$26,608	\$25,500	- \$1,108	- 4.2%
Average Incurred	\$2,660/Claim	\$2,125/Claim	+ \$535/Claim	-20.1%
Liability (Including E&O)	#11 Claims	#9 Claims	- 2	-18.1%
Liability Incurred Value	\$ 5,760	\$ 8,203	+ \$2,443	+42.4%
Liability Average Incurred	\$523/Claim	\$911/Claim	+ \$388	+74.2%
<b>Totals</b>	<b>#263 Claims</b>	<b>#305 Claims</b>	<b>+ 42</b>	<b>+ 15.9%</b> <sup>f</sup>
<b>Incurred</b>	<b>\$ 342,312</b>	<b>\$ 647,273</b>	<b>+ \$304,961</b>	<b>+ 89.0%</b>

<sup>a</sup> Overall open WC claims count increase is a result of reduced file closures because of increased new WC claims frequency.

<sup>b</sup> WC count and cost increases involve a near tripling of snow/ice slip and falls and nine more severe WC losses with incurred costs of approximately \$300K.

<sup>c</sup> Two property losses, one smoke damage loss at Peiffer Elementary involving use of a kiln, and one significant vandalism loss at Stein Elementary.

<sup>d</sup> Stable count on internal APD losses yet severity is less period to period. More APD incidents took place involving minor damage of mirrors and incidents involving close operating snow removal.

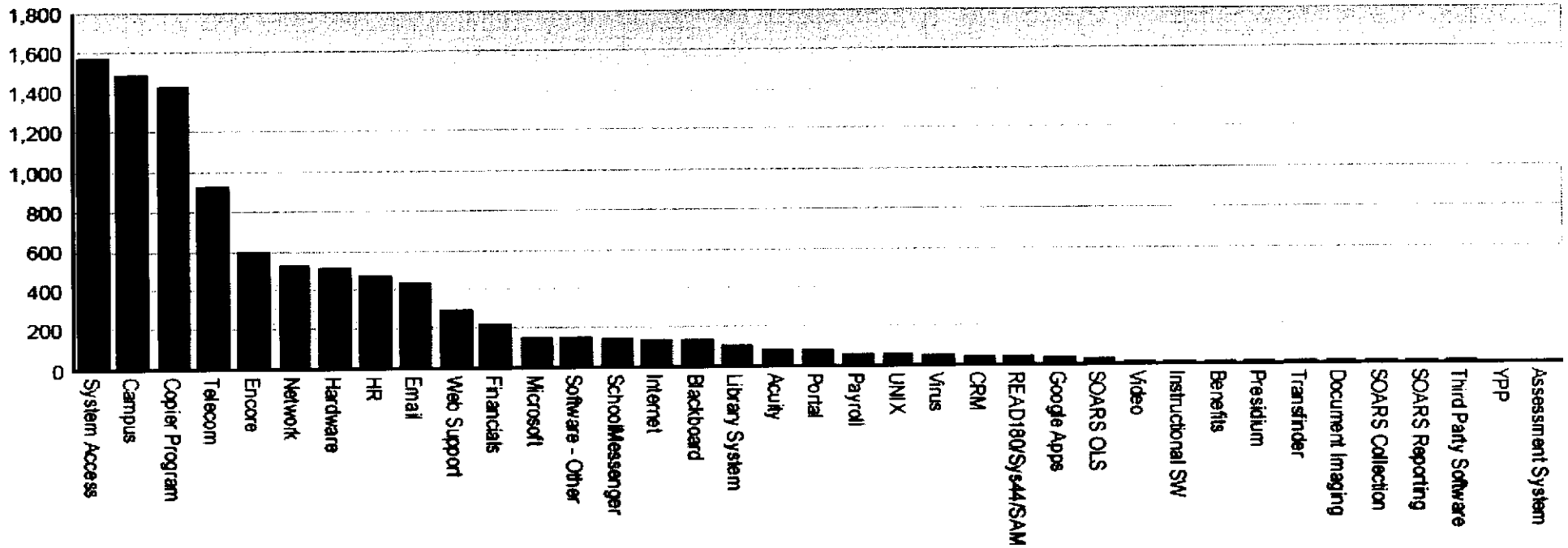
<sup>e</sup> The District experienced a similar count of Auto Liability losses, although more involving winter weather. Cost would have been much less had it not been for one approximate \$12,000 auto liability loss involving winter driving.

<sup>f</sup> Third quarter WC count and cost increases represent most of the overall program change. Injury causation for new third quarter WC claims is under review by Risk Management.

# IT Service Metrics by Quarter

## January through March 2010

### Customer Requests Resolved by Major Services



9470 Requests resolved out of 9841 submitted.  
 71% Resolved in less than 48 hours.  
 80% Resolved in 5 days or less.

Chart includes all customer requests entered in the IT service request system.  
 Types of requests include system access, application support, hardware support and network support.

# IT E-mail & Security Metrics – January through March 2010

## E-mail SPAM Metrics

Type	Total
Total E-mails Reviewed	19,353,573
E-mails with Viruses -54% increase from previous qtr	167,660
E-mails with Unallowable Attachments -14% decrease from previous qtr	6,252
<b>Total E-mails Quarantined as SPAM (denied, quarantined, stripped) – 22% increase from previous qtr</b>	<b>16,542,505</b>
<b>Total E-mails Allowed (normal delivery)</b>	<b>2,811,068</b>

- 85.47% of external e-mail sent to the District e-mail system in the 3rd quarter was SPAM and was automatically quarantined
- Each employee would have received an average of about 510 SPAM emails per month

## Security Metrics

- The District security systems blocked 6136 (21.0% increase) critical internet threats in the 3rd qtr.
- The District security systems blocked 2411 major internet threats in the 3rd qtr.
- The District web filter reviewed 1.89 billion internet pages in the quarter and denied access to about 1% of these pages.

# IT Key Services Availability Performance Measures January – March 2010

## Target

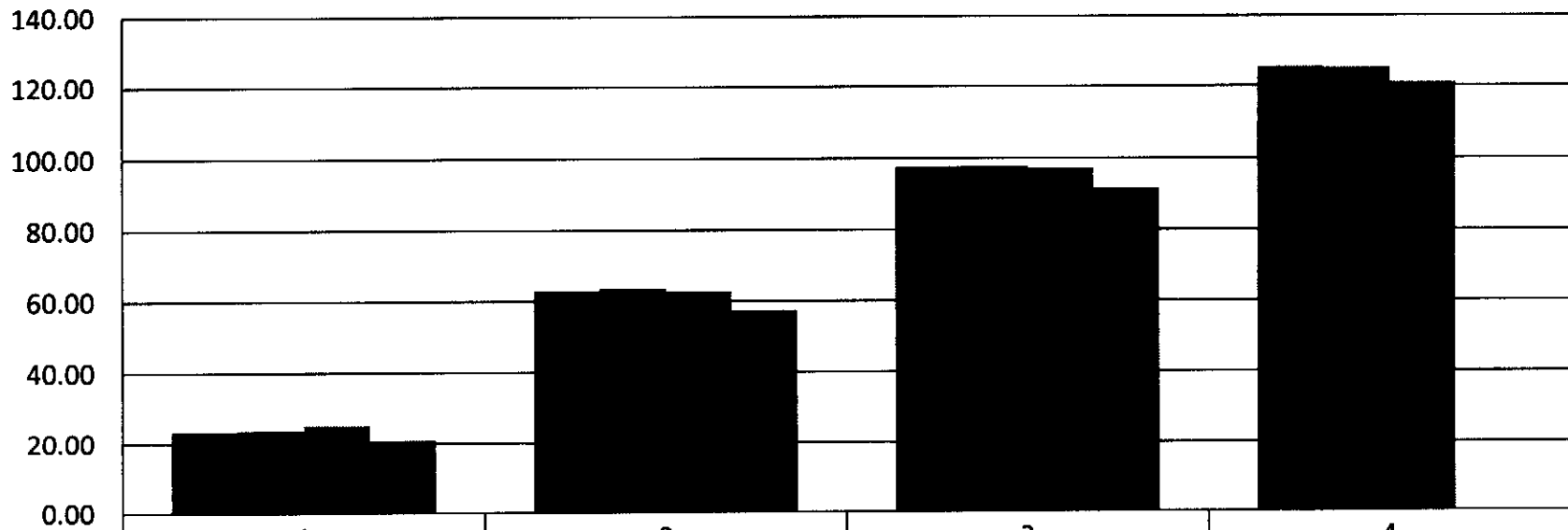
Information Technology Service	Availability (1)	Performance (d=declining,i=improving,n /c=no change) (2)
Online Learning, PLC's and Content Mgt. (Blackboard)	99.50%	99.53%
Student Information System (Infinite Campus)	99.50%	89.54%
Facilities Maintenance Asset Lifecycle Management (Maximo)	99.50%	99.84%
Electronic Fleet Management (Zonar)	99.50%	99.43%
District External Web Site	99.50%	99.50%
District Email System (OWA)	99.50%	99.78%
Substitute Teacher System (SEMS)	99.50%	99.95%
Online Employment Application (PeopleSoft Recruiting)	99.50%	96.46%
Telephones (Qwest)	99.50%	99.50%
Voice Mail (Call Pilot)	99.50%	99.50%
Employee Self Service (PeopleSoft HR)	99.50%	98.75%
Financial System (PeopleSoft Financials)	99.50%	100.00%

- (1) Target is based on meeting or exceeding Gartner's "Outstanding" uptime philosophy during core business hours. Core business hours are between 7:00 a.m. to 7:00 p.m. Monday through Friday  
 (2) Green means that system availability was at or above target, yellow means that system availability was less than 1% under target and red means that system availability was more than 1% under target

# Copier Program

## Cumulative Number of Copies By Quarters

In Millions



	1	2	3	4
■ 2006/07	23.34	62.87	97.57	125.42
■ 2007/08	23.60	63.44	97.60	125.10
■ 2008/09	25.13	62.68	97.30	121.11
■ 2009/10	20.71	57.21	91.37	

# Appendix D

## Appendix D

### Glossary of General Fund Expense Descriptions

Description of Expense Line

<b><u>General Administration</u></b>	
- Board of Education :	Board of Education Task Budget Advisory
- District Wide Administration:	Chief Academic Office Communications Office Educational Equity Employee Relations Governmental Relations Professional Development Superintendents Office Support Services Management Task Admin Staff Development
<b><u>Direct Instruction</u></b> - (Costs within this category are identified by the account within a school or department as having direct contact with students. For example, the salary account within a school for teachers. Some other accounts included are substitute teachers, media specialists, coordinators, resource teachers, physical therapists, nurses, psychologists, social workers and paraprofessionals.)	
- School Direct Instruction Staffing:	School (including option schools) salary and benefit costs for direct instruction (includes class size relief).
- Exceptional Student Services:	Challenge (Severe Profound) Child Find Choice area intervention Hearing Program Intervention services cluster Itinerant Jeffco Transition Services Lighthouse Program Sobesky Special Ed preschool
- Other School Programs:	ESL Dual Language JCAPP Jeffco Net Academy Miller Mt. View Detention Summer School
- Other School Support Programs:	Connections Learning (Johnson Program) Gifted & Talented Homebound and Health Services Outdoor Labs
- School Discretionary Spending:	Schools non-salary direct expenses including athletics.



**Indirect Instruction** - (Costs within this category are identified by the account within the school or department as having indirect contact with students. For example, the salary account within a school for the principal. Some other indirect accounts are: directors, assistant principals, deans, counselors, chief academic officer, community superintendents, supervisors, managers and secretaries.)

- School Indirect Instruction:	Schools (including option schools) identified indirect accounts.
- Other School Support Programs:	Connections Learning (Johnson Program) Dropout Prevention & Recovery ESL Dual Language Expulsions & Discipline Family Literacy Gifted & Talented Homebound JCAPP Jeffco Net Academy Miller Mt. View Detention Out of District Placement Outdoor Labs Student Outreach Summer School
- Athletics:	School site and Central athletic expenses
- Exceptional Student Services:	Challenge (Severe Profound) Child Find Choice area intervention Grants Management Hearing Program Intervention services cluster Itinerant Jeffco Transition Services Lighthouse Program Sobesky Special Ed preschool
- Learning and Educational Achievement:	Assessment and Research Career & Technical Education Curriculum & Instruction Educational Technology I2a/School Improvement & Support Instructional Data Reporting Library Data Staff Development Student Services Community Superintendents
- School Management:	

**Support Services** - (Central departments supporting schools by providing transportation, custodial and facility maintenance).

- Transportation:	All costs for transportation of students.
- Custodial Services :	Custodial costs for schools and departments.
- Facilities Management:	Central facilities operations, landscaping services, environmental services, and small engine repair.

**Telecommunications, Network Services and Utilities**

- Telecommunications and Network Services: Network and data administration and phone service.
- Utilities (by category): All schools and departments.

**Business Services and Human Resources** - (Departments that perform centralized support of processes such as hiring, financial reporting, payroll, student data services).

- Business Services:
  - Information Technology (billing to the Technology fund)
  - Budget Services
  - Purchasing
  - Payroll
  - Financial Services
  - Accounts Payable
  - Accounting
  - Mailroom
  - Education Center
- Human Resources:
  - Personnel Management
  - Employee Records
  - Benefits
  - Association Substitutes
  - Employment Services
  - Employee Assistance

**Districtwide** - (Non departmental/school miscellaneous fees or write off of receivables. County treasurer commissions.)

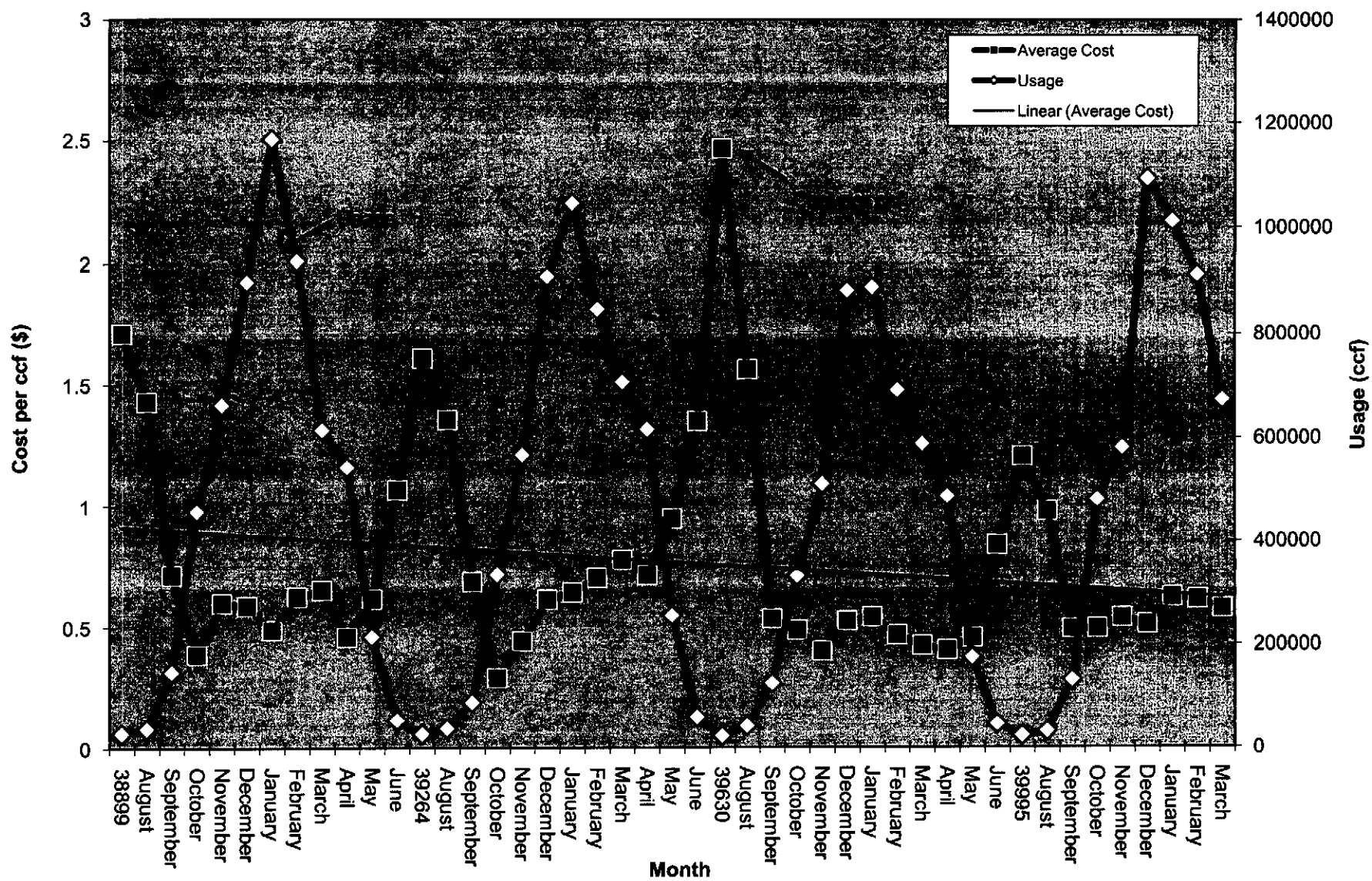
**Mandatory and Other Transfers**

- Colorado Preschool Child Care funding
- Capital Reserve funding
- Individual School transfers to Campus
- Risk management funding

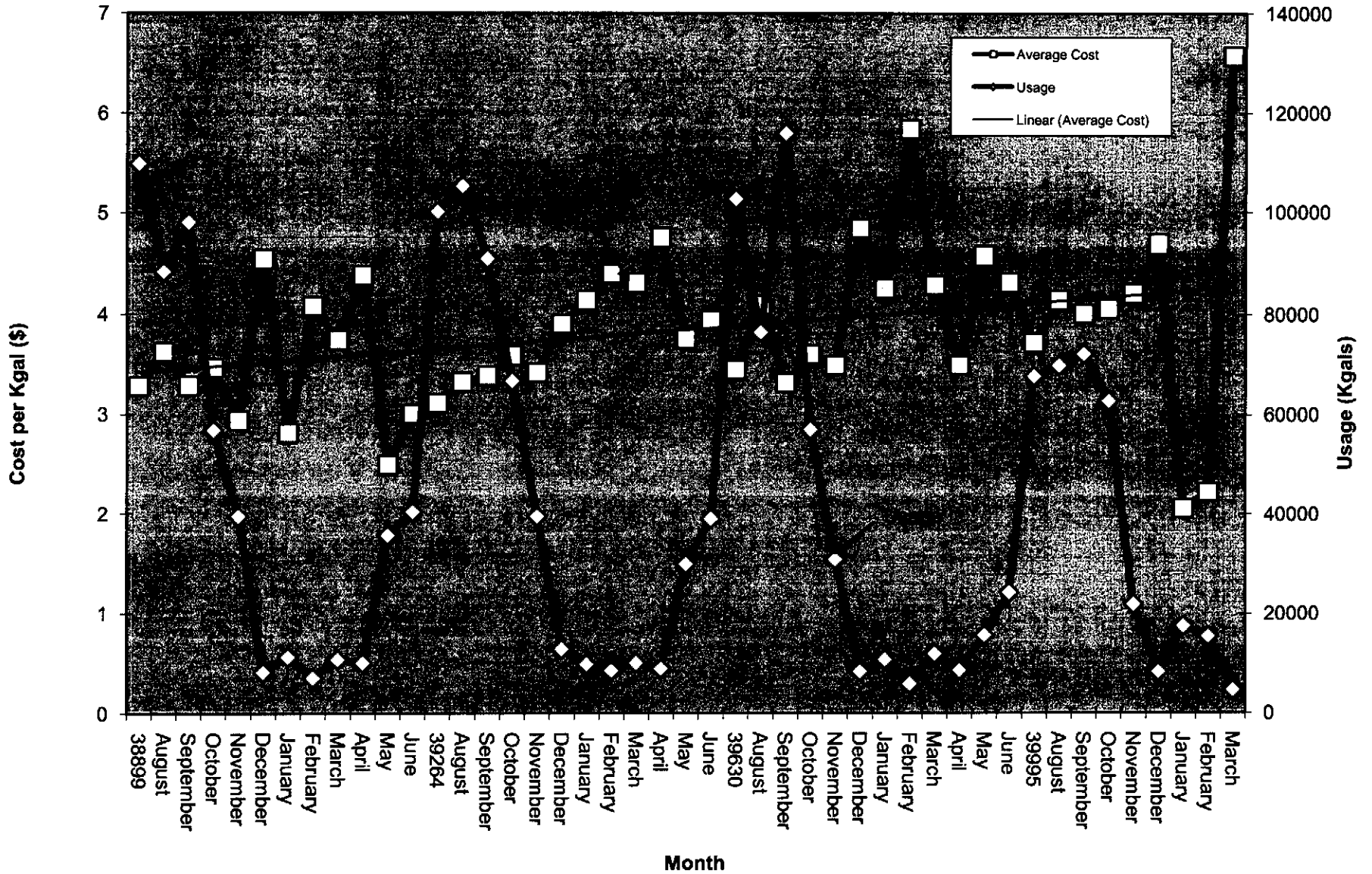
**Note :** Only major departments and schools are identified. Please refer to the budget book for complete listing: for categories.

# Appendix E

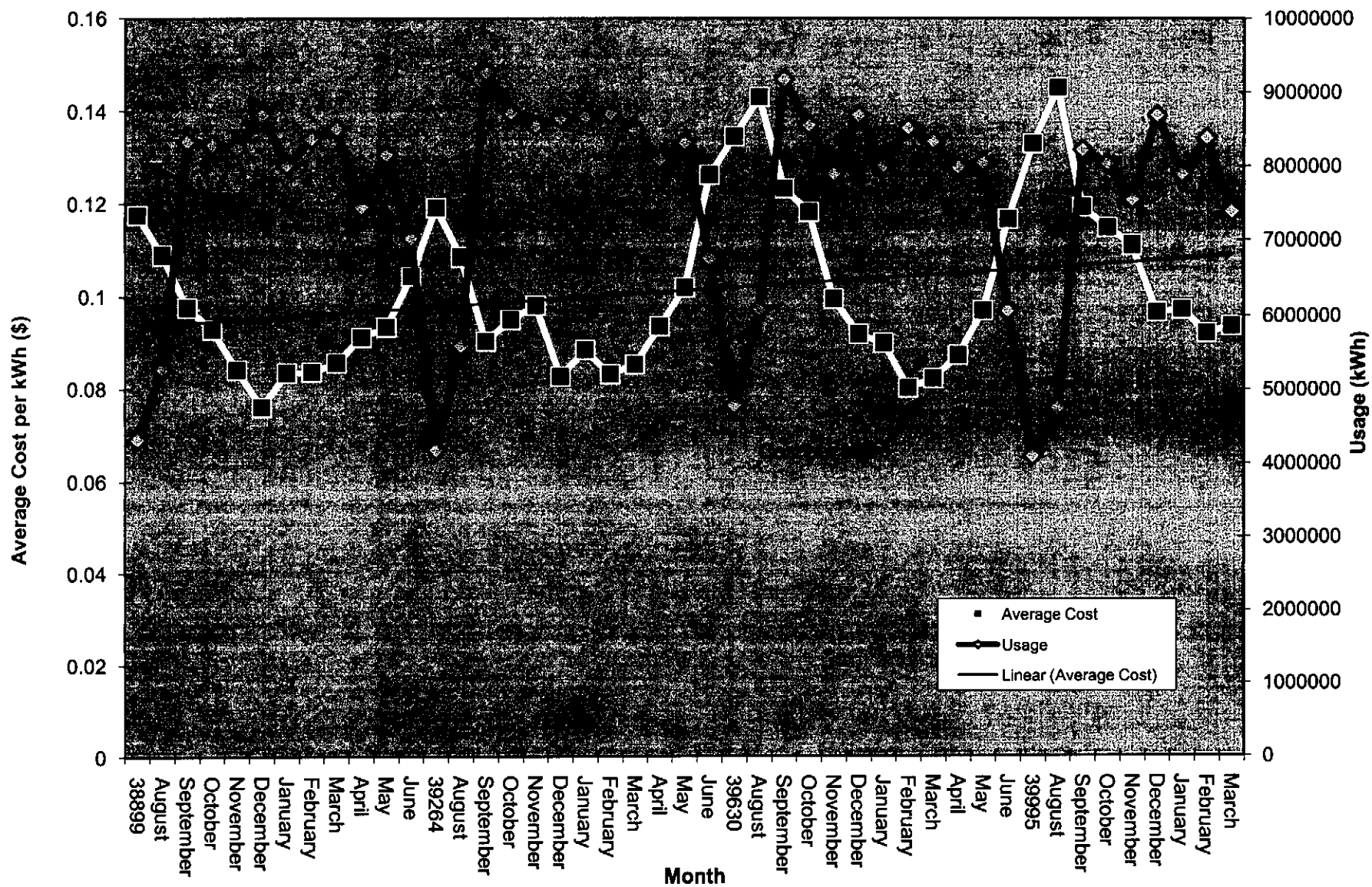
## Jefferson County Public Schools Natural Gas Usage and Cost



## Jefferson County Public Schools Water Cost and Usage



## Jefferson County Public Schools Electric Cost and Usage



# Appendix F

Executive Limitations - Business Services  
3rd Quarter Financial Report

<b>Executive Limitations</b>	<b>Compliant</b>	<b>Notes/Comments</b>
EL - 3 Staff Treatment	✓	
EL - 4 Staff Compensation	✓	
EL - 5 Financial Planning & Budget	✓	
EL - 6 Financial Administration	✓	
EL - 7 Asset Protection	✓	

Detailed information on the Executive Limitations can be found on the Board of Education website on the following link.

<http://www.boarddocs.com/co/jeffco/board.nsf/Public?OpenFrameSet>



# Appendix G

## **ARRA Stimulus Funding**

Jeffco Public Schools received federal grant money through ARRA funding that will be used over the next two years. The funds are one-time money that will be gone at the end of the 2010-2011 school year. The district is being strategic in using these funds for one-time costs to avoid on-going expenditures after the money is gone. The following sections detail the initiatives funded with each ARRA award, the funding for each award, the actual year to date expenditures and the number of jobs (FTEs) covered by the award.

### **IDEA - Part B and Preschool**

IDEA (Individuals with Disabilities Act) – Part B ARRA funds will be used to support students with Individual Educational Plans (IEPs) in transitioning into post-secondary opportunities, ensure curricula, assessments and the tools of technology support schools and severe needs programs to increase academic achievement and behavioral support for students with disabilities, provide educational relevant related services and specialized equipment for student with identified needs, and ensure professional development for all special education leadership and staff that results in improved skills to increase student achievement and instructional leadership capacity.

IDEA Preschool funds will be used to expand the current Child Find team to a district-wide Child Find team serving children birth to age 21. The funds will also provide professional development regarding the appropriate use of data to drive instruction, research-based instructional interventions and progress monitoring for all children, especially those identified with special needs. In addition, professional development will address how to effectively support preschool families during the transition to kindergarten.

### **Title I - A: Improving the Academic Achievement of the Disadvantaged**

Title I-A-ARRA funds will be used to close the achievement gaps among groups for some schools. ARRA funds will provide intensive professional development to staff so they can implement data teams in their buildings to determine revisions to instruction and intervention. ARRA funds will be spent on Instructional Coaches to provide high-quality, job-embedded, ongoing professional development. Another goal of Title I ARRA funds is to ensure that activities are provided that support parental involvement. In addition, the district has created a Title I Family Leadership team that ensures coordination and collaboration across all district resources that are available to parents and students.

### **Title I - D: Delinquent Institutions**

Jeffco Schools works with two delinquent facilities – Lost and Found and Jefferson Hills – to ensure that all students at these facilities are receiving, to the greatest extent possible, educational opportunities equal to that of students in traditional schools. Title I-D ARRA funds provide staff support and resources to assist this goal.

## Title II - D: Technology

Title II-D ARRA funds will provide face to face and online professional development to key educational technology initiatives such as Smart Boards and Higher Order Thinking Skills (HOTS) in connection to the use of technology devices such as clickers, laptops, document cameras, and other resources.

## National School Lunch Equipment

Eleven schools received funds to purchase food service equipment, such as convection ovens, walk-in coolers, new ranges and freezers.

## McKinney-Vento Homeless

McKinney-Vento Homeless funds will provide on-site tutoring and homework help at two emergency shelters and one transitional housing property.

## National Board Certified Teacher Stipend

Eligible teachers must have earned national board certification and teach from preschool through twelfth grade. These funds are used to pay stipends to teachers that have earned this certification.

## Alternative Compensation for Teachers

Alternative Compensation for Teachers funds will provide money to develop a system of compensation that drives major changes in who enters a teaching career, how they are recognized for excellence, and how Jeffco will identify and capitalize on effective teachers for the benefit of all Jeffco students. This grant will outline plans to design a reformed compensation program, which will pay teachers more for improving student achievement, participating in strategically targeted teacher learning, and advancing teacher leadership including spreading pedagogical expertise.

<b>Jefferson County School District, No. R-1 ARRA Stimulus Grant</b>				
<b>Schedule of Awards, Expenditures, and FTEs For the nine months ended March 31, 2010</b>				
<b>Grant Name</b>	<b>2009/2010 - 2010/2011 Grant Award</b>	<b>March 31, 2010 Actuals</b>	<b>2009/2010 Y-T-D % of Budget</b>	<b>FTEs Funded Each Year 2009/2010 - 2010-2011</b>
IDEA - Part B and Preschool	\$ 15,459,800	\$ 3,706,260	23.97%	111.14
Title I - A: Low Income Students	9,309,800	3,497,906	37.57%	38.87
Title I - D: Delinquent Students	53,400	12,436	23.29%	-
Title II - D: Technology	277,500	57,883	20.86%	1.00
National School Lunch Equipment	179,300	161,306	89.96%	-
McKinney - Vento Homeless	70,000	9,607	13.72%	-
National Board Certified Teacher Stipend	25,600	25,600	100.00%	-
Alternative Compensation for Teachers	473,900	631	0.13%	1.00
<b>Total</b>	<b>\$ 25,849,323</b>	<b>\$ 7,471,629</b>	<b>28.90%</b>	<b>152.01</b>