



Quarterly Financial Report For The Period Ended December 31, 2012

Submitted to the Board of Education

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by

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Jeffco Public Schools

Quarterly Financial Report
For The Period Ended December 31, 2012

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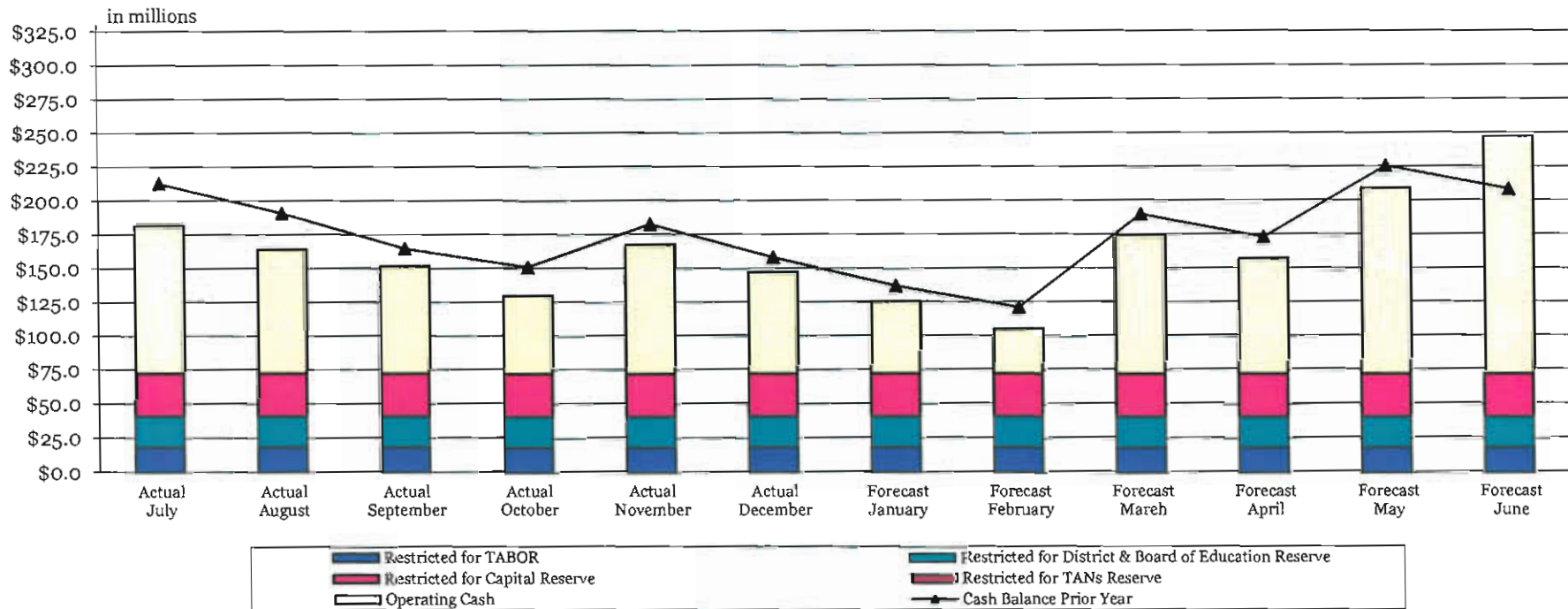
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Cash Management

The total available operating cash balance on December 31, 2012, was \$147 million compared to \$157 million on December 31, 2011. This includes Operating and Reserve Funds. Second quarter cash balances are lower this year primarily due to the spend down of the General Fund reserve balance. The issuance of TANs for the 2012/2013 fiscal year occurred in November, and the proceeds are reflected in the balances shown.

Jeffeo Public Schools
Ending Cash Balances: July 2011 through June 2012
As of December 31, 2012



Jefferson County School District, No. R-1
Schedule of Investments
As of December 31, 2012

Financial Institution	Purchase Date	Maturity Date	Yield	Balance as of December 31, 2012	Percent of Portfolio
US Bank - Cash Concentration ¹			0.50%	\$ 26,205,256.24	17.81%
CSAFE TANs Proceeds			0.17%	39,596,097.13	26.91%
CSAFE			0.17%	29,387,713.28	19.97%
<u>Cutwater Investment - FDA Proceeds ²</u>	Avg. maturity 52 days		0.84%	51,949,393.73	35.31%
Invested/Total Pooled Cash ³				<u>\$ 147,138,460.38</u>	100.00%
Weighted Average of yield and maturity on December 31, 2012			0.47%		
<u>Weighted Average as of December 31, 2011</u>			<u>0.62%</u>		
Change			-0.15%		
Checking - US Bank Construction				0.00	
<u>CSAFE - 2012 Bond Construction Proceeds</u>				116,333,921.13	
Total 2012 Construction Proceeds				<u>\$ 116,333,921.13</u>	
<u>Wells Fargo Bond Redemption Fund</u>				14,156,207.82	
Funds Held in Trust				<u>\$ 130,490,128.95</u>	

¹ The yield shown on the US Bank - Cash Concentration account is a credit earnings discount rate. This is not an interest earnings rate.

² The Cutwater 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.

³ Pooled cash includes reserves for TABOR and Bond FDA, and amounts transferred to the Capital Reserve Fund according to state law.

Jefferson County School District
Schedule of Cash Receipts and Disbursements
As of December 31, 2012

	2012/2013 YTD Actual	2011/2012 YTD Actual	Variance Increase (Decrease)
Total Cash Flow for All Funds (excluding Debt Service)			
Operating Cash Balance	\$ 208,141,178	\$ 231,871,829	\$ (23,730,651)
Receipts			
Property Tax ¹	4,916,490	6,947,966	(2,031,476)
Property Tax - Mill Override - 1999	627,520	886,809	(259,289)
Performance Promise	265,136	374,690	(109,553)
Additional Mill Levy - 2004	972,472	1,374,294	(401,822)
Specific Ownership Tax	12,371,375	11,810,035	561,340
State Equalization	155,027,544	154,983,819	43,725
Other State Revenues ²	18,225,127	23,029,445	(4,804,318)
TAN Proceeds	63,083,467	55,092,746	7,990,721
Food Service Receipts	9,024,893	9,984,490	(959,597)
School Based Fees (including Child Care)	25,014,279	25,222,769	(208,490)
Grant Receipts	23,015,774	23,795,555	(779,781)
Investment Earnings	381,207	397,051	(15,844)
Other Receipts	5,873,445	4,270,687	1,602,758
Grand Total Receipts	318,798,729	318,170,356	628,373
Disbursements			
Payroll - Employee ³	262,795,013	266,972,245	(4,177,233)
Payroll Related - Benefits	42,398,779	41,204,080	1,194,698
Capital Reserve Projects	14,775,673	22,822,344	(8,046,671)
Non-Compensatory Operating Expenses	59,831,984	61,118,805	(1,286,822)
TAN Repayment	-	-	-
Grand Total Disbursements	379,801,448	392,117,475	(12,316,028)
Net increase (decrease) in cash	(61,002,718)	(73,947,119)	12,944,401
Total Cash On Hand	\$ 147,138,460	\$ 157,924,710	\$ (10,786,250)
TABOR Reserve (3%)	(18,500,000)	(17,166,000)	(1,334,000)
District & Board of Education Reserve (4%)	(22,289,700)	(22,888,000)	598,300
TAN Repayment Reserve	-	-	-
Total Operating Cash	\$ 106,348,760	\$ 117,870,710	\$ (11,521,950)

¹ Property tax receipts lower due to a 4.7% decrease in overall assessed valuation.

² Fiscal 2012 contains State Fiscal Stabilization Funding ARRA grant receipts.

³ Teacher contracts for July and August 2011 did not have the 3% reduction, started in September 2011 with new contracts.

Jefferson County School District
 General Fund Revenues
 As of December 31, 2012

	2012/2013 Y-T-D Revenue	2011/2012 Y-T-D Revenue	Variance Increase/(Decrease)	Percentage Increase/(Decrease)
Taxes ¹	\$ 14,411,438	\$ 14,875,973	\$ (464,535)	(3)%
State of Colorado ²	149,396,017	150,291,304	(895,287)	(1)%
Interest	5	6	(1)	(17)%
Tuition and Fees	4,859,425	4,548,031	311,394	7%
Federal and Other	2,720,866	2,938,318	(217,452)	(7)%
Total Revenues	<u>\$ 171,387,751</u>	<u>\$ 172,653,632</u>	<u>\$ (1,265,881)</u>	<u>(1)%</u>

¹ Tax revenues are down due to delinquent tax collections.

² State School Finance Act revenues are down due to decreases in student count.

Total year-to-date expenditures for fiscal year 2013 are \$278,747,437. Expenditures were lower than prior year-to-date expenditures of \$282,364,188
A breakout by expenditure objects is reflected below:

General Fund Expenditures by Type
For the quarter ended December 31, 2012

Account Description	Y-T-D Expenditures 2012/2013	Y-T-D Expenditures 2011/2012	Variance Increase (Decrease)	Percent Increase (Decrease)	Comments
Salaries	\$ 194,330,655	\$ 199,903,506	\$ (5,572,851)	(3)%	Increase/Decrease: The budgeted reductions for the current fiscal year include the reduction of 30 FTE's and other FTE reductions driven by decreased student enrollment. The 3% reductions for teacher contracts began on September 1, 2011.
Benefits	50,030,796	49,648,864	\$ 381,932	1%	Increase/Decrease: PERA contributions have increased due to legislatively mandated employer contribution rate. The PERA rate effective January 1, 2012 is 15.65%. The increase is partially offset by benefits associated with FTE and compensation reductions.
Purchased Services	25,478,802	24,937,472	\$ 541,330	2%	Increase/Decrease Unemployment Insurance \$(155,000) Technology Services \$(562,000) Utilities \$222,000 Software Purchase \$(33,000) Athletic Game Costs \$(40,000) Election Expense \$369,000 Athletic Trainer \$195,000 - Timing of invoices Student Transportation \$(23,000) Consultants/Contract Services \$85,000 Const. Maint/Repair Bldg \$60,000 Out of district/Spec Ed. \$347,000 Voice Communication Line \$78,000
Materials and Supplies	8,656,918	7,417,969	\$ 1,238,949	17%	Increase/Decrease Textbooks \$141,000 Copier Usage \$57,000 Instructional Materials/Equip. \$1.05M Athletic Supplies \$(13,000) Small Hand Tools \$(30,000) Testing Materials \$27,000
Capital Outlay	250,266	456,377	\$ (206,111)	(45)%	Increase/Decrease: Plant/Shop Equipment \$(38,000) Building Improvements \$(183,000) Athletic Equipment \$7,000 Office Equipment \$8,000
Total Expenditures	\$ 278,747,437	\$ 282,364,188	\$ (3,616,751)	(1)%	

Transfers:

The following table summarizes the transfers from the General Fund:

Summary of Transfers From the General Fund		
	<u>2012/2013</u> <u>Year to date</u>	<u>2011/2012</u> <u>Year to date</u>
Mandatory and Other Transfers		
Mandatory transfer of Colorado Preschool funding	2,027,952	2,013,271
Transfer to Capital Reserve	10,278,000	10,278,000
Transfer to Insurance Reserve	3,290,500	3,290,500
Mandatory transfer to Transportation	<u>6,927,750</u>	<u>6,701,800</u>
Total mandatory and required transfers	<u>22,524,202</u>	<u>22,283,571</u>
Additional Transfers		
Transfer to Technology for infrastructure	1,225,000	1,225,000
Transfer to Campus Activity to cover waived fees	<u>159,278</u>	<u>157,316</u>
Total additional transfers	<u>1,384,278</u>	<u>1,382,316</u>
Total transfers	<u>\$ 23,908,480</u>	<u>\$ 23,665,887</u>

General Fund - Expenditures by Activity for the six months ended December 31, 2012

Description	Y-T-D Expenditures 2012/2013	Y-T-D Expenditures 2011/2012	Variance Increase (Decrease)	Percent Increase (Decrease)	Comments
General Administration:					
Board of Education, Superintendent, Community Superintendents and Communications	\$ 1,914,756	\$ 1,679,532	235,224	14%	Increase/Decrease: Compensation and Benefits \$(169,000) Fees for Dist. Membership \$(10,000) Audit Fees \$17,000 Election Expense \$369,000 Legal Fees \$26,000 Community Relations \$12,000 District Meetings/Conf. \$(8,000)
Business Services	11,486,510	12,488,994	(1,002,484)	(8)%	Increase/Decrease: Compensation and Benefits \$(362,000) Legal Fees \$24,000 Office Mat./Supplies \$(7,000) Unemployment Comp. \$(155,000) Technology Services \$(472,000) Employee Background Verification \$(17,000) Employee Training/Conf. \$(11,000)
General Administration Total	13,401,266	14,168,526	(767,260)	(5)%	
School Administration	23,006,276	23,689,453	(683,177)	(3)%	Increase/Decrease: Compensation and Benefits \$(821,000) Copier Usage \$38,000 Office Materials/Equip. \$48,000 Instructional Mat./Supplies \$(7,000) Contract Services \$26,000 Building Improvements \$24,000 Athletic Equipment \$7,000
General Instruction	160,097,825	162,776,454	(2,678,629)	(2)%	Increase/Decrease: Compensation and Benefits \$(3.76)M Office Mat./Equip. \$55,000 Textbooks \$132,000 Copier Usage \$16,000 Athletic Game Costs \$(40,000) Instructional Mat./Equipment \$865,000 Athletic Trainer \$195,000 - Timing of invoices Software Purchase/Lease (188,000) Employee Training/Conf. \$41,000
Special Education Instruction	26,722,059	25,025,748	1,696,311	7%	Increase/Decrease: Compensation and Benefits \$1.1M Out of District Placement \$347,000 Building Rentals \$(16,000) Instructional Mat./Equip. \$139,000 Swap Matching transfer \$(13,000) Contract Services \$162,000 Office Mat./Equip \$(22,000)

General Fund - Expenditures by Activity for the six months ended December 31, 2012

Description	Y-T-D Expenditures 2012/2013	Y-T-D Expenditures 2011/2012	Variance Increase (Decrease)	Percent Increase (Decrease)	Comments
Instructional Support:					
Student Counseling and Health Services	16,046,624	16,313,818	(267,194)	(2)%	Increase/Decrease: Compensation and Benefits \$(204,000) Legal \$15,000 Instructional Mat./Equip. \$(20,000) Office Mat./Equipment \$(69,000) Contract Services/Maint. \$9,000
Curriculum Development and Training	7,801,707	7,777,001	24,706	0%	Increase/Decrease: Instructional Mat./Equip. \$67,000 Contract Services/Labor \$(93,000) Software Purchase \$155,000 Curriculum Dev./Training \$15,000 Employee Training/Conf. \$9,500 Legal Fees \$(35,000) Technology Services \$(90,000)
Instructional Support Total	23,848,331	24,090,819	(242,488)	(1)%	
Operations and Maintenance:					
Utilities and Energy Management	9,971,947	9,655,381	316,566	3%	Increase/Decrease: Compensation and Benefits \$4,000 Refuse and Dump fees \$11,000 Propane \$(19,000) Natural Gas \$(127,000) Electricity \$163,000 Voice/Data Communication Line \$78,000 Water \$204,000 (fee and usage increase)
Custodial	11,985,073	12,460,352	(475,279)	(4)%	Increase/Decrease: Compensation and Benefits \$(415,000) Plant/Shop Equip. \$(37,000) Small Hand Tools \$(24,000)
Facilities	\$ 8,518,172	\$ 9,409,936	\$ (891,764)	(9)%	Increase/Decrease: Compensation and Benefits \$(673,000) Const. Maint./Repair Bldg. \$48,000 Maint. Materials/Inventory \$(11,000) Building Improvements \$(206,000) Contract Services/Labor \$(30,000) Equipment Rental \$(11,000) Employee Training/Conf. \$(7,000)
School Site Supervision	1,196,488	1,087,519	108,969	10%	Increase/Decrease: Compensation and Benefits \$109,000
Operations and Maintenance Total	31,671,680	32,613,188	(941,508)	(3)%	
Total Expenditures	\$ 278,747,437	\$ 282,364,188	\$ (3,616,751)	(1)%	

Jefferson County School District, No. R-1
Comparative Schedule of Beginning Fund Balance, Revenue, Expenditures, and Ending Fund Balance
For the six months ended
December 31, 2012
General Fund

	June 30, 2011 Actuals	2011/2012 Revised Budget	December 31, 2011 Actuals	2011/2012 Y-T-D % of Budget	June 30, 2012 Actuals	2012/2013 Revised Budget	December 31, 2012 Actuals	2012/2013 Y-T-D % of Budget
Beginning Fund Balance¹	148,766,449	125,140,500	123,676,401		123,676,401	99,490,400	101,595,858	
Revenues								
Property taxes	269,450,527	259,206,600	3,392,433	1.31%	258,988,299	261,651,300	2,164,134	0.83%
State of Colorado	305,045,575	294,384,000	150,291,304	51.05%	294,757,466	282,924,700	149,396,017	52.80%
Specific ownership taxes	23,665,288	23,053,100	11,483,540	49.81%	23,537,666	23,200,700	12,247,304	52.79%
Interest earnings	760,524	1,000,000	6	0.00%	1,153,994	200,000	5	0.00%
Tuition, fees and other	15,661,087	14,800,000	7,486,349	50.58%	15,464,774	14,717,000	7,580,291	51.51%
Total revenues	614,583,001	592,443,700	172,653,632	29.14%	593,902,199	582,693,700	171,387,751	29.41%
Expenditures								
Current:								
General administration	29,255,249	30,898,796	14,168,526	45.85%	28,030,603	28,151,100	13,401,266	47.60%
School administration	48,631,304	46,130,309	23,689,453	51.35%	47,036,507	44,712,734	23,006,276	51.45%
General instruction	327,422,220	325,568,222	162,776,454	50.00%	324,787,675	316,153,894	160,097,825	50.64%
Special ed instruction	52,286,839	52,944,456	25,025,748	47.27%	53,132,136	53,502,217	26,722,059	49.95%
Instructional support	55,175,179	53,451,434	24,090,819	45.07%	50,823,838	50,840,438	23,848,331	46.91%
Operations and maintenance	67,972,859	65,707,083	32,613,188	49.63%	65,702,999	63,881,117	31,671,680	49.58%
Transportation	20,299,945	-	-	-	-	-	-	0.00%
Total expenditures	601,043,595	574,700,300	282,364,188	49.13%	569,513,758	557,241,500	278,747,437	50.02%
Excess (deficiency) of revenues over (under) expenditures	13,539,406	17,743,400	(109,710,556)	(618.32)%	24,388,441	25,452,200	(107,359,686)	(421.81)%
Other financing sources (uses):								
Transfers in (out):								
Child care fund	(4,284,448)	(4,072,600)	(2,013,271)	49.43%	(4,040,569)	(3,996,900)	(2,027,952)	50.74%
Capital reserve	(23,208,000)	(20,556,000)	(10,278,000)	50.00%	(20,556,000)	(20,556,000)	(10,278,000)	50.00%
Insurance reserve	(6,793,500)	(6,581,000)	(3,290,500)	50.00%	(6,581,000)	(6,581,000)	(3,290,500)	50.00%
Technology	(2,450,000)	(2,450,000)	(1,225,000)	50.00%	(2,450,000)	(2,450,000)	(1,225,000)	50.00%
Campus activity	(429,385)	(550,000)	(157,316)	28.60%	(498,276)	(500,000)	(159,278)	31.86%
Transportation	-	(13,403,600)	(6,701,800)	50.00%	(12,343,139)	(13,855,500)	(6,927,750)	50.00%
Total other financing sources (uses)	(37,165,333)	(47,613,200)	(23,665,887)	49.70%	(46,468,984)	(47,939,400)	(23,908,480)	49.87%
Revenue over (under) expenditures	(23,625,927)	(29,869,800)	(133,376,443)	446.53%	(22,080,543)	(22,487,200)	(131,268,166)	583.75%
Reserves:								
Budget basis	125,140,522	95,270,700	(9,700,042)	(10.18)%	101,595,858	77,003,200	(29,672,308)	(38.53)%
Restricted/Committed/Assigned								
TABOR	15,932,358	17,166,000	15,839,341	92.27%	15,839,341	16,717,200	16,717,200	100.00%
School carryforward reserve	13,300,000	10,000,000	13,860,000	138.60%	13,860,000	13,300,000	13,300,000	100.00%
Utility reserve	2,000,000	2,000,000	2,000,000	100.00%	2,000,000	2,000,000	2,000,000	100.00%
Unassigned budget basis								
Board of Education Policy reserve	24,041,744	22,888,000	22,780,550	99.53%	22,780,550	22,289,700	22,289,700	100.00%
Undesignated reserves	69,866,420	43,216,700	(64,179,933)	(148.51)%	47,115,967	22,696,300	(83,979,208)	(370.01)%
Salary accrual	(70,379,434)	(70,000,000)	(65,541,305)	93.63%	(65,541,305)	(70,000,000)	(70,000,000)	100.00%
Unassigned GAAP basis²	23,528,730	(3,895,300)	(106,940,688)	2745.38%	4,355,212	(25,014,000)	(131,689,508)	526.46%

¹ Beginning balance budget basis is restated for FY 2012 with the transfer of Transportation salary accruals to the special revenue fund.

² Estimated Unassigned GAAP basis equals Unassigned Budget budget basis reserves less salary accrual

**Jefferson County School District, No. R-1
Budget Reconciliation
December 31, 2012**

	Revenue Budget	Appropriation Budget	Org Budget
2012/2013 Original Adopted Budget	582,693,700	605,180,900	605,180,900
2012/2013 Spring Supplemental Appropriation - PENDING Increases for General Fund transfers to other funds		62,890	62,890
	582,693,700	605,243,790	605,243,790
<hr style="border: 1px solid black;"/>			
2012/2013 Psoft Budget (excluding Carryforward)	582,693,700	605,243,790	605,180,900

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 six months ended December 31, 2012

Food service	\$	51,846
General fund		990,864
Charter schools		4,821
Grants		57,563
Campus activity		36,029
Central services		18,031
Transportation		74,250
Employee benefits		270,219
Technology		21,391
Total accruals and estimates		<u><u>\$1,525,014</u></u>

Capital Funds:

Debt Service Fund

On September 12, 2012, \$69,540,000 in general obligation bonds was issued to advance refund the 2006 Series bonds of \$66,800,000 and \$2,200,000 of the 2004 Series bonds. The refunding resulted in a \$5,152,779 economic gain for the District. Semi-annual principal and interest payments were made on December 15, 2012, for the general obligation debt.

Capital Reserve Fund

Capital Reserve revenues include a sale of easement property in the second quarter for \$215,000. Planned revenues include the sale of Martensen. Fees in lieu are still receivable from Jefferson County and Lakewood. Jefferson County fees in lieu are estimated to be \$600,000. Major projects for the 1st quarter include paving, fire alarms and roof replacement and repairs.

Capital Projects Fund

On December 18, 2012, the District issued bonds resulting in proceeds of \$116,326,643. This amount includes a premium of \$17,864,793. Planning work has commenced on the projects.

Jefferson County School District, No. R-1
Debt Service
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance
For the six months ended December 31, 2012

	June 30, 2011 Actuals	2011/2012 Revised Budget	December 31, 2011 Actuals	2011/2012 Y-T-D % of Budget	June 30, 2012 Actuals	2012/2013 Revised Budget	December 31, 2012 Actuals	2012/2013 Y-T-D % of Budget
Revenue:								
Property tax	\$ 82,018,332	\$ 81,400,000	\$ 1,048,059	1.29%	\$ 77,770,429	\$ 81,410,100	\$ 696,507	0.86%
Interest	1,839	5,000	1,114	22.28%	2,282	5,000	996	19.93%
Total revenues	82,020,171	81,405,000	1,049,173	1.29%	77,772,711	81,415,100	697,503	0.86%
Expenditures:								
Debt service								
Principal retiremnts	50,925,000	50,080,000	50,080,000	100.00%	50,080,000	51,465,000	51,465,000	100.00%
Interest and fiscal charges	26,984,288	24,019,600	12,759,219	53.12%	24,001,813	21,237,400	10,670,921	50.25%
Total debt service	77,909,288	74,099,600	62,839,219	84.80%	74,081,813	72,702,400	62,135,921	85.47%
Excess of revenues over (under) expenditures	4,110,883	7,305,400	(61,790,046)	(845.81)%	3,690,898	8,712,700	(61,438,417)	(705.16)%
Other financing sourees (uses)								
General obligation bond proceeds	-	-	-	0.00%	-	-	69,540,000	0.00%
Payment to refunded bond escrow agent	-	-	-	0.00%	-	-	(83,415,163)	0.00%
Premium from refunding bonds	-	-	-	0.00%	-	-	13,431,992	0.00%
Total other financing sourees (uses)	-	-	-	0.00%	-	-	(443,171)	0.00%
Excess of revenues and other financing sourees & uses over (under) expenditures	4,110,883	7,305,400	(61,790,046)	(845.81)%	3,690,898	8,712,700	(61,881,588)	(710.25)%
Fund balancee - beginning	68,230,744	72,208,700	72,341,627	100.18%	72,341,627	79,647,000	76,032,525	95.46%
Fund balance - ending	\$ 72,341,627	\$ 79,514,100	\$ 10,551,581	13.27%	\$ 76,032,525	\$ 88,359,700	\$ 14,150,937	16.02%

Jefferson County School District, No. R-1
Capital Reserve
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance
For the six months ended December 31, 2012

	June 30, 2011 Actuals	2011/2012 Revised Budget	December 31, 2011 Actuals	2011/2012 Y-T-D % of Budget	June 30, 2012 Actuals	2012/2013 Revised Budget	December 31, 2012 Actuals	2012/2013 Y-T-D % of Budget
Revenue:								
Interest	\$ 75,353	\$ 100,000	\$ -	0.00%	\$ -	\$ 125,000	\$ -	0.00%
Other	1,358,775	250,000	37,564	15.03%	263,529	2,850,000	232,308	8.15%
Total revenues	1,434,128	350,000	37,564	10.73%	263,529	2,975,000	232,308	7.81%
Expenditures:								
Capital outlay								
Facility improvements	23,880,587	25,950,600	15,308,547	58.99%	22,065,871	25,658,700	9,031,611	35.20%
District utilization	1,145,613	1,410,400	577,899	40.97%	871,121	1,750,000	1,260,463	72.03%
New construction	3,636,511	1,597,000	63,400	3.97%	74,133	599,000	-	0.00%
Vehicles	458,943	2,530,700	1,884,376	74.46%	4,348,499	2,943,800	826,004	28.06%
Total expenditures	29,121,654	31,488,700	17,834,222	56.64%	27,359,625	30,951,500	11,118,078	35.92%
Excess of revenues over (under) expenditures	(27,687,526)	(31,138,700)	(17,796,658)	57.15%	(27,096,096)	(27,976,500)	(10,885,770)	38.91%
Other financing sources (uses)								
Operating transfer in	23,208,000	20,556,000	10,278,000	50.00%	20,556,000	20,556,000	10,278,000	50.00%
Total other financing sources (uses)	23,208,000	20,556,000	10,278,000	50.00%	20,556,000	20,556,000	10,278,000	50.00%
Special item:								
Sale of property	2,000,000	-	-	-	-	-	-	-
Excess of revenues and other financing sources & uses over (under) expenditures	(2,479,526)	(10,582,700)	(7,518,658)	71.05%	(6,540,096)	(7,420,500)	(607,770)	8.19%
Fund balance - beginning	36,398,659	21,272,100	33,919,133	159.45%	33,919,133	23,337,000	27,379,037	117.32%
Fund balance - ending	\$ 33,919,133	\$ 10,689,400	\$ 26,400,475	246.98%	\$ 27,379,037	\$ 15,916,500	\$ 26,771,267	168.20%

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Jefferson County School District, No. R-1
 Capital Projects
 Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the six months ended December 31, 2012

	June 30, 2011 Actuals	2011/2012 Revised Budget	December 31, 2011 Actuals	2011/2012 Y-T-D % of Budget	June 30, 2012 Actuals	2012/2013 Revised Budget	December 31, 2012 Actuals	2012/2013 Y-T-D % of Budget
Revenue:								
Interest	\$ -	\$ -	-	0.00%	-	-	7,278	0.00%
Other	-	-	-	0.00%	-	-	-	0.00%
Total revenues	-	-	-	0.00%	-	-	7,278	0.00%
Expenditures:								
Capital outlay								
Facility improvements	-	-	-	0.00%	-	-	538,150	0.00%
District utilization	-	-	-	0.00%	-	-	-	0.00%
New construction	-	-	-	0.00%	-	-	-	0.00%
Vehicles	-	-	-	0.00%	-	-	-	0.00%
Total expenditures	-	-	-	0.00%	-	-	538,150	0.00%
Excess of revenues over (under) expenditures	-	-	-	0.00%	-	-	(530,872)	0.00%
Other financing sources (uses)								
General obligation bond issuance	-	-	-	0.00%	-	-	99,000,000	0.00%
Premium on bond issuance	-	-	-	0.00%	-	-	17,864,793	0.00%
Total other financing sources (uses)	-	-	-	0.00%	-	-	116,864,793	0.00%
Excess of revenues and other financing sources & uses over (under) expenditures	-	-	-	0.00%	-	-	116,333,921	0.00%
Fund balance - beginning	-	-	-	0.00%	-	-	-	0.00%
Fund balance - ending	\$ -	\$ -	-	0.00%	-	-	116,333,921	0.00%

Special Revenue Funds:

Grants Fund

The Grants Fund has more revenue than expenditures by \$446,514 for the quarter ended December 31, 2012. Expenditures for the second quarter are lower than in the prior year by \$2,602,441. The major expenditure variances are:

- Decreased spending of \$957,200 for IDEA - Special Education. During the prior year, expenditures were higher because carryforward balances were being spent down as planned.
- Decreased spending of \$577,000 for the BEST - Conifer Waste Water Project grant. The majority of work was completed in the prior fiscal year.
- Decreased spending from the prior year of \$895,800 due to the final spend down of ARRA Stimulus grants including Title I-A - Services to Disadvantaged Students and IDEA - Special Education.
- Decreased spending of \$358,600 for Title I-A - Services to Disadvantaged Students due to a combination of a slight reduction in the grant award amount and spend down of carry forward in the prior year.
- Decreased spending of \$188,800 for Title II-A-Teacher Quality due to spend down of carry forward in the prior year.
- Decreased spending of \$210,700 for Medicaid due to spend down of larger than anticipated carry forward from the prior year.
- Increased spending of \$207,900 for Strategic Compensation due to full implementation of pay for performance plan in the current year.

Campus Activity Fund

The Campus Activity Fund has \$1,897,511 in net income for the quarter end. Revenues are down compared to the previous year due to a decrease in collections for student activities such as trips and fees. Expenses exceed the previous year due to purchases for instructional materials and athletic supplies.

Transportation Fund

Transportation revenues are \$224,348 higher than the prior year. Fees were increased this year and ridership has remained stable. Expenditures for salaries and benefits are higher compared to the prior year due to switching employees to prorated pay over 12 months versus being paid over 9 months and adjusting for benefits - timing of payments.

Jefferson County School District, No. R-1
Grants
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance
For the six months ended December 31, 2012

	June 30, 2011 Actuals	2011/2012 Revised Budget	December 31, 2011 Actuals	2011/2012 Y-T-D % of Budget	June 30, 2012 Actuals	2012/2013 Revised Budget	December 31, 2012 Actuals	2012/2013 Y-T-D % of Budget
Revenue:								
Federal government	\$ 58,372,859	47,943,800	\$ 14,636,918	30.53%	\$ 41,412,278	\$ 43,752,300	\$ 12,680,626	28.98%
State of Colorado	2,348,455	5,025,500	2,168,248	43.14%	4,208,166	2,659,600	1,033,635	38.86%
Gifts and grants	474,962	781,300	119,235	15.26%	654,213	942,100	351,727	37.33%
Total revenues	61,196,276	53,750,600	16,924,401	31.49%	46,274,657	47,354,000	14,065,988	29.70%
Expenditures:								
General administration	3,103,961	4,189,800	1,400,066	33.42%	3,579,764	3,840,300	1,297,079	33.78%
School administration	926,572	874,900	349,623	39.96%	845,314	1,017,500	374,516	36.81%
General instruction	23,454,689	11,464,200	2,708,323	23.62%	9,828,539	8,529,000	2,508,073	29.41%
Special ed instruction	18,304,076	16,897,900	5,511,285	32.62%	13,946,310	14,845,600	4,308,980	29.03%
Instructional support	15,132,939	18,636,100	5,493,009	29.48%	16,078,791	17,698,300	5,040,837	28.48%
Operations and maintenance	103,351	873,500	621,089	71.10%	781,467	1,172,200	43,603	3.72%
Transportation	197,760	814,200	138,520	17.01%	317,721	281,200	46,386	16.50%
Total expenditures	61,223,348	53,750,600	16,221,915	30.18%	45,377,906	47,384,100	13,619,474	28.74%
Excess of revenue over expenditures	(27,072)	-	702,486	0.00%	896,751	(30,100)	446,514	0.00%
Other financing sources								
Transfer to campus activity fund	-	-	-	0.00%	-	-	-	0.00%
Total other financing sources (uses)	-	-	-	0.00%	-	-	-	0.00%
Excess of revenues and other financing sources and uses over (under) expenditures	(27,072)	-	702,486	0.00%	896,751	(30,100)	446,514	0.00%
Fund balance - beginning	2,030,994	1,980,900	2,003,922	101.16%	2,003,922	1,973,800	2,900,673	146.96%
Fund balance - ending	\$ 2,003,922	\$ 1,980,900	\$ 2,706,408	136.63%	\$ 2,900,673	\$ 1,943,700	\$ 3,347,187	172.21%

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Jefferson County School District, No. R-1
Campus Activity
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance
For the six months ended December 31, 2012

	June 30, 2011 Actuals	2011/2012 Revised Budget	December 31, 2011 Actuals	2011/2012 Y-T-D % of Budget	June 30, 2012 Actuals	2012/2013 Revised Budget	December 31, 2012 Actuals	2012/2013 Y-T-D % of Budget
Revenue:								
Interest	\$ 4,236	\$ 3,400	\$ 1,401	41.20%	\$ 2,951	\$ 3,400	\$ 1,309	38.49%
Student activities	6,783,734	6,369,100	3,611,619	56.71%	6,890,528	6,369,100	3,204,931	50.32%
Fundraising	4,661,295	4,588,900	2,444,229	53.26%	4,189,587	4,588,900	2,426,282	52.87%
Fees and dues	6,712,610	7,164,100	5,219,440	72.86%	6,257,191	7,164,100	4,811,591	67.16%
Donations	3,120,410	2,797,800	1,216,924	43.50%	2,873,810	2,797,800	1,434,194	51.26%
Other	2,519,130	2,360,700	511,308	21.66%	2,100,923	2,360,700	409,829	17.36%
Total revenues	23,801,415	23,284,000	13,004,921	55.85%	22,314,990	23,284,000	12,288,136	52.78%
Expenditures:								
Athletics and activities	23,659,460	23,802,600	10,406,144	43.72%	22,675,647	23,802,600	10,549,903	44.32%
Total expenditures	23,659,460	23,802,600	10,406,144	43.72%	22,675,647	23,802,600	10,549,903	44.32%
Excess of revenue over (under) expenditures	141,955	(518,600)	2,598,777	(501.11)%	(360,657)	(518,600)	1,738,233	(335.18)%
Transfer from other funds	629,385	550,000	157,316	28.60%	498,276	500,000	159,278	31.86%
Excess of revenues and other financing sources and uses over (under) expenditures	771,340	31,400	2,756,093	8777.37%	137,619	(18,600)	1,897,511	(10201.67)%
Fund balance - beginning	9,996,585	10,228,400	10,767,925	105.27%	10,767,925	10,933,700	10,905,544	99.74%
Fund balance - ending	\$ 10,767,925	\$ 10,259,800	\$ 13,524,018	131.82%	\$ 10,905,544	\$ 10,915,100	\$ 12,803,055	117.30%

Jefferson County School District, No. R-1
Transportation
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance
For the six months ended December 31, 2012

	June 30, 2011 Actuals	2011/2012 Revised Budget	December 31, 2011 Actuals	2011/2012 Y- T-D % of Budget	June 30, 2012 Actuals	2012/2013 Revised Budget	December 31, 2012 Actuals	2012/2013 Y-T-D % of Budget
Revenue:								
Service contracts	\$ -	\$ 2,600,000	\$ 2,108,411	81.09%	\$ 3,372,721	\$ 3,050,000	\$ 2,325,932	76.26%
Other revenue	-	4,500,000	4,669,833	103.77%	4,778,854	4,500,000	4,676,660	103.93%
Total revenues	-	7,100,000	6,778,244	95.47%	8,151,575	7,550,000	7,002,592	92.75%
Expenditures:								
Salaries and benefits	-	15,869,900	6,610,482	41.65%	16,526,342	16,286,400	8,372,642	51.41%
Purchased services	-	377,100	140,456	37.25%	313,280	395,700	119,591	30.22%
Materials and supplies	-	4,235,700	1,833,588	43.29%	3,647,970	4,715,400	1,867,494	39.60%
Capital and equipment	-	20,900	-	0.00%	7,124	8,000	-	0.00%
Total expenditures	-	20,503,600	8,584,526	41.87%	20,494,716	21,405,500	10,359,727	48.40%
Excess of revenue over (under) expenditures	-	(13,403,600)	(1,806,282)	13.48%	(12,343,141)	(13,855,500)	(3,357,135)	24.23%
Transfer from other funds	-	13,403,600	6,701,800	50.00%	12,343,141	13,855,500	6,927,750	50.00%
Excess of revenues and other financing sources and uses over (under) expenditures	-	-	4,895,518	0.00%	-	-	3,570,615	0.00%
Fund balance - beginning	-	-	-	0.00%	-	-	-	0.00%
Fund balance - ending	\$ -	\$ -	\$ 4,895,518	0.00%	\$ -	\$ -	\$ 3,570,615	0.00%

Enterprise Funds:

Food Services Fund

The Food Service Fund has \$1,152,926 in net income for the quarter. This is higher than the previous year by \$178,461. There were five more serving days in 2013 compared to 2012. Reimbursements for free and reduced meals have increased over the prior year due to increased participation and an increase in the reimbursement rate. Food costs have also increased over the prior year due to mandated serving requirements of fresh fruits and vegetables.

Child Care Fund

The Child Care Fund had net income year to date of \$702,573, an increase from the prior year of \$174,453. 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 had net income of \$434,413 and ending net assets of \$1,373,227. The prior year-to-date net income was \$384,687. There are 14 more classrooms for 2013 and no rate changes. The increase in revenue from new programs is offset by the additional teachers.

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 net income of \$208,047 and ending net assets of \$2,083,892. Net income for the prior year was \$82,624. There are 7 less classrooms in 2013. Tuition rates were increased 5% for 2013.

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 net income of \$8,567 for the quarter. The ending net assets for the program were \$89,492.

Centrally managed School Age Child Care (SAE) - These programs provide before and after care for elementary students. The sites are managed by the Central department for School Age Enrichment. Centrally managed SAE has a net income of \$51,546 and net assets of \$1,514,120.

Property Management Fund

The Property Management Fund has net income of \$229,248 for the quarter. The prior year net income was \$71,444. Revenues are higher than plan due to an overall increase in building use requests. Some of these increases were due to building use requests related to the election.

Jefferson County School District, No. R-1
Food Service
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
For the six months ended December 31, 2012

	June 30, 2011	2011/2012	December 31,	2011/2012	June 30, 2012	2012/2013	December 31,	2012/2013
	Actuals	Revised Budget	2011 Actuals	Y-T-D % of Budget	Actuals	Revised Budget	2012 Actuals	Y-T-D % of Budget
Revenue:								
Food sales	\$ 11,076,798	\$ 11,694,000	\$ 5,983,034	51.16%	\$ 10,870,708	\$ 11,185,000	\$ 6,184,206	55.29%
Service contracts	557,646	520,000	278,348	53.53%	644,276	610,000	171,554	28.12%
Total Revenues	11,634,444	12,214,000	6,261,382	51.26%	11,514,984	11,795,000	6,355,760	53.89%
Expenses:								
Purchased food	8,934,850	8,950,300	4,054,314	45.30%	8,673,045	9,126,000	4,658,065	51.04%
USDA commodities	1,215,910	1,300,000	77,589	5.97%	1,398,928	1,250,000	416,181	33.29%
Salaries and employee benefits	11,391,151	10,888,700	5,069,669	46.56%	10,378,755	10,967,500	5,122,636	46.71%
Administrative services	846,326	881,000	308,165	34.98%	618,850	643,000	324,193	50.42%
Utilities	357,975	360,000	178,464	49.57%	350,040	360,000	171,576	47.66%
Supplies	1,236,033	1,304,500	544,201	41.72%	1,188,626	1,266,000	662,097	52.30%
Repairs and maintenance	72,373	45,000	5,810	12.91%	56,212	40,000	10,981	27.45%
Depreciation	314,386	317,000	162,657	51.31%	324,801	330,000	162,614	49.28%
Other	5,772	2,000	859	42.95%	2,184	3,000	1,335	44.50%
Total expenses	24,374,776	24,048,500	10,401,728	43.25%	22,991,441	23,985,500	11,529,678	48.07%
Income (loss) from operations	(12,740,332)	(11,834,500)	(4,140,346)	34.99%	(11,476,457)	(12,190,500)	(5,173,918)	42.44%
Non-operating revenues (expenses):								
Donated commodities	1,267,364	1,300,000	115,124	8.86%	1,518,019	1,250,000	406,188	32.50%
Contributed capital	352,528	-	-	0.00%	84,766	-	-	0.00%
Federal/state reimbursement	10,441,883	10,371,000	5,003,382	48.24%	11,198,948	11,400,000	5,920,656	51.94%
Interest revenues	2,449	1,000	-	0.00%	-	2,000	-	0.00%
Loss on sale of capital assets	(27,590)	-	(3,695)	0.00%	(3,695)	(5,000)	-	0.00%
Total non-operating revenue (expenses)	12,036,634	11,672,000	5,114,811	43.82%	12,798,038	12,647,000	6,326,844	50.03%
Net income (loss)	(703,698)	(162,500)	974,465	(813.28)%	1,321,581	456,500	1,152,926	252.56%
Net assets - beginning	6,718,364	5,431,500	6,014,666	110.74%	6,014,666	6,965,400	7,336,247	105.32%
Net assets - ending	\$ 6,014,666	\$ 5,269,000	\$ 6,989,131	132.65%	\$ 7,336,247	\$ 7,421,900	\$ 8,489,173	114.38%

Jefferson County School District, No. R-1
Child Care
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
For the six months ended December 31, 2012

	June 30, 2011 Actuals	2011/2012 Revised Budget	December 31, 2011 Actuals	2011/2012 Y-T-D % of Budget	June 30, 2012 Actuals	2012/2013 Revised Budget	December 31, 2012 Actuals	2012/2013 Y-T-D % of Budget
Revenue:								
Service contracts	\$ 1,154,959	\$ 1,081,500	\$ 513,089	47.44%	\$1,070,668	\$ 1,092,000	\$ 495,891	45.41%
Tuition	9,126,202	9,014,400	4,554,200	50.52%	8,797,056	9,577,500	4,963,599	51.83%
Total revenues	10,281,161	10,095,900	5,067,289	50.19%	9,867,724	10,669,500	5,459,490	51.17%
Expenses:								
Salaries and employee benefits	11,483,508	11,219,700	5,264,454	46.92%	10,881,587	11,811,900	5,544,412	46.94%
Administrative services	1,403,803	1,494,200	644,805	43.15%	1,422,403	1,465,400	565,616	38.60%
Utilities	15,923	12,500	7,927	63.42%	15,274	15,500	8,249	53.22%
Supplies	685,613	759,100	295,045	38.87%	658,648	752,000	336,248	44.71%
Repairs and maintenance	3,069	18,500	1,298	7.02%	1,439	13,500	1,720	12.74%
Rent	663,328	652,900	328,959	50.38%	661,465	661,900	316,719	47.85%
Depreciation	18,973	20,500	9,952	48.55%	19,881	20,500	10,495	51.20%
Other	3,429	2,500	-	0.00%	4,074	2,500	1,410	56.40%
Total expenses	14,277,646	14,179,900	6,552,440	46.21%	13,664,771	14,743,200	6,784,869	46.02%
Income (loss) from operations	(3,996,485)	(4,084,000)	(1,485,151)	36.37%	(3,797,047)	(4,073,700)	(1,325,379)	32.54%
Non-operating revenues (expenses):								
Contributed capital	-	-	-	0.00%	-	-	-	0.00%
Interest revenues	9,151	5,000	-	0.00%	-	4,000	-	0.00%
Loss on sale of capital assets	-	-	-	0.00%	(168)	-	-	0.00%
Total non-operating revenue (expenses)	9,151	5,000	-	0.00%	(168)	4,000	-	0.00%
Income (loss) before operating transfers	(3,987,334)	(4,079,000)	(1,485,151)	36.41%	(3,797,215)	(4,069,700)	(1,325,379)	32.57%
Operating transfer from general fund	4,284,448	4,072,600	2,013,271	49.43%	4,040,569	3,996,900	2,027,952	50.74%
Net income (loss)	297,114	(6,400)	528,120	(8251.88)%	243,354	(72,800)	702,573	(965.07)%
Net assets - beginning	3,817,690	4,140,800	4,114,804	99.37%	4,114,804	4,417,700	4,358,158	98.65%
Net assets - ending	\$ 4,114,804	\$ 4,134,400	\$ 4,642,924	112.30%	\$ 4,358,158	\$ 4,344,900	\$ 5,060,731	116.48%

Jefferson County School District, No. R-1
Property Management
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
For the six months ended December 31, 2012

	June 30, 2011 Actuals	2011/2012 Revised Budget	December 31, 2011 Actuals	2011/2012 Y-T-D % of Budget	June 30, 2012 Actuals	2012/2013 Revised Budget	December 31, 2012 Actuals	2012/2013 Y-T-D % of Budget
Revenue:								
Building rental	\$ 1,763,175	\$ 1,575,000	\$ 687,313	43.64%	\$ 1,595,449	\$ 1,575,000	\$ 831,372	52.79%
Total revenues	<u>1,763,175</u>	<u>1,575,000</u>	<u>687,313</u>	<u>101.30%</u>	<u>1,595,449</u>	<u>1,575,000</u>	<u>831,372</u>	<u>52.79%</u>
Expenses:								
Salaries and employee benefits	830,068	807,200	409,357	50.71%	833,384	826,400	416,725	50.43%
Administrative services	97,890	232,300	51,842	22.32%	104,919	232,300	36,023	15.51%
Utilities	201,197	215,000	88,122	40.99%	176,243	215,000	91,933	42.76%
Supplies	70,389	90,000	32,592	36.21%	87,514	90,000	20,571	22.86%
Repairs and maintenance	100	5,500	-	0.00%	-	5,500	2,770	0.00%
Other	22,156	20,000	-	0.00%	6,115	20,000	-	0.00%
Depreciation expense	65,326	66,000	33,956	51.45%	68,034	66,000	34,102	51.67%
Total expenses	<u>1,287,126</u>	<u>1,436,000</u>	<u>615,869</u>	<u>42.89%</u>	<u>1,276,209</u>	<u>1,455,200</u>	<u>602,124</u>	<u>41.38%</u>
Income (loss) from operations	476,049	139,000	71,444	51.40%	319,240	119,800	229,248	191.36%
Non-operating revenues (expenses):								
Interest revenues	6,570	3,500	-	0.00%	-	5,000	-	0.00%
Gain (loss) on sale of capital assets	(1,316)	-	-	0.00%	-	-	-	0.00%
Total non-operating revenue (expenses)	<u>5,254</u>	<u>3,500</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>0.00%</u>
Transfer to campus activity fund	(200,000)	-	-		-	-	-	0.00%
Net income (loss)	<u>281,303</u>	<u>142,500</u>	<u>71,444</u>	<u>50.14%</u>	<u>319,240</u>	<u>124,800</u>	<u>229,248</u>	<u>183.69%</u>
Net assets - beginning	<u>3,899,241</u>	<u>4,136,000</u>	<u>4,180,544</u>	<u>101.08%</u>	<u>4,180,544</u>	<u>4,372,900</u>	<u>4,499,784</u>	<u>102.90%</u>
Net assets - ending	<u>\$ 4,180,544</u>	<u>\$ 4,278,500</u>	<u>\$ 4,251,988</u>	<u>99.38%</u>	<u>\$ 4,499,784</u>	<u>\$ 4,497,700</u>	<u>\$ 4,729,032</u>	<u>105.14%</u>

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Central Services Fund

Central Services has net income of \$121,522 for the quarter. This is an increase of 39.7% from 2011/2012 for the same time period. Salary and benefits are lower due to a staff retirement. The program delayed some new equipment purchases until the 3rd quarter in order to remain flexible based on the outcome of the November elections. Expenses have increased 8.13% and revenue has increased 10.23% over 2011/2012. Increases in copier usage by schools and SMARTBoard installations are the two major factors for these increases.

Employee Benefits Fund

The Employee Benefits Fund for vision, dental and group life self-insurance ended the quarter with a net loss of \$(132,211). Total revenues are down due a decrease in premium cost for vision coverage and a lower cost option for dental coverage. Claim losses for dental, vision and group life are all lower than the previous year.

Risk Management Fund

The Risk Management Fund had net income of \$337,972 for the quarter end. Insurance claims are higher than the previous year due to an increase in general liability settlements and worker's compensation claims. Revenues are higher than the previous year due to an increase in insurance recoveries.

Technology Fund

The Technology Fund finished the quarter with a net loss of \$(1,856,438), as spend down of net assets is planned for the year. Revenues are at 46.56% of budget due to a delay in Erate funding, although full receipt of planned Erate revenue is anticipated by year end. Meanwhile, depreciation expense is lower than planned because the phone system upgrade project is under budget and some equipment will be expensed rather than capitalized, as originally planned. Spending on supplies is at 104.62% of budget, as the replacement costs for network gear is running higher than anticipated. Utilities is at 36.34% of budget, but is anticipated to end the year significantly higher than planned with the further expense of handsets from the phone system upgrade, a supplemental appropriation could be needed to cover this variance. Salaries and benefits are up from the prior year with staffing increases for projects.

Jefferson County School District, No. R-1
Central Services
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
For the six months ended December 31, 2012

	June 30, 2011 Actuals	2011/2012 Revised Budget	December 31, 2011 Actuals	2011/2012 Y-T-D % of Budget	June 30, 2012 Actuals	2012/2013 Revised Budget	December 31, 2012 Actuals	2012/2013 Y-T-D % of Budget
Revenue:								
Services	\$ 3,512,081	\$ 3,506,700	\$ 1,653,192	47.14%	\$ 3,503,078	\$ 3,506,700	\$ 1,841,772	52.52%
Total revenues	3,512,081	3,506,700	1,653,192	47.14%	3,503,078	3,506,700	1,841,772	52.52%
Expenses:								
Salaries and employee benefits	1,091,227	1,131,000	523,485	46.29%	1,043,451	1,131,000	488,000	43.15%
Utilities	9,039	11,900	3,616	30.39%	6,582	11,900	2,797	23.50%
Supplies	1,355,809	1,318,700	643,663	48.81%	1,352,348	1,318,700	653,288	49.54%
Repairs and maintenance	553,482	850,500	241,656	28.41%	668,205	850,500	342,600	40.28%
Depreciation	236,725	275,300	128,847	46.80%	257,695	275,300	125,905	45.73%
Other	166	1,000	187	18.70%	3,585	1,000	1,077	107.70%
Administration	234,404	281,700	91,513	32.49%	248,979	281,700	104,380	37.05%
Total expenses	3,480,852	3,870,100	1,632,967	42.19%	3,580,845	3,870,100	1,718,047	44.39%
Income (loss) from operations	31,229	(363,400)	20,225	(5.57)%	(77,767)	(363,400)	123,725	(34.05)%
Non-operating revenues (expenses):								
Interest revenue	2,271	2,000	-	0.00%	-	2,000	-	0.00%
Interest expense	-	-	-	0.00%	-	-	-	0.00%
Loss on sale of capital assets	(11,692)	-	-	0.00%	-	-	(2,203)	0.00%
Total non-operating revenue (expenses)	(9,421)	2,000	-	0.00%	-	2,000	(2,203)	(110.15)%
Net income (loss)	21,808	(361,400)	20,225	(5.60)%	(77,767)	(361,400)	121,522	(33.63)%
Net assets - beginning	1,932,079	1,991,300	1,953,887	98.12%	1,953,887	1,991,300	1,876,120	94.22%
Net assets - ending	\$ 1,953,887	\$ 1,629,900	\$ 1,974,112	121.12%	\$ 1,876,120	\$ 1,629,900	\$ 1,997,642	122.56%

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Jefferson County School District, No. R-1
Employee Benefits
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
For the six months ended December 31, 2012

	June 30, 2011 Actuals	2011/2012 Revised Budget	December 31, 2011 Actuals	2011/2012 Y-T-D % of Budget	June 30, 2012 Actuals	2012/2013 Revised Budget	December 31, 2012 Actuals	2012/2013 Y-T-D % of Budget
Revenue:								
Insurance premiums	\$ 6,923,053	\$ 7,030,000	\$ 3,398,429	48.34%	\$ 6,804,726	\$ 6,420,000	\$ 3,159,481	49.21%
Total revenues	6,923,053	7,030,000	3,398,429	48.34%	6,804,726	6,420,000	3,159,481	49.21%
Expenses:								
Salaries and employee benefits	162,881	162,800	32,092	19.71%	64,015	69,100	36,723	53.14%
Claim losses	5,882,370	6,575,000	3,005,739	45.71%	5,646,411	6,136,000	2,812,250	45.83%
Premiums paid	301,303	350,000	137,181	39.19%	265,980	300,000	122,496	40.83%
Administration	631,179	850,100	302,567	35.59%	622,218	692,100	320,223	46.27%
Total expenses	6,977,733	7,937,900	3,477,579	43.81%	6,598,624	7,197,200	3,291,692	45.74%
Income (loss) from operations	(54,680)	(907,900)	(79,150)	8.72%	206,102	(777,200)	(132,211)	17.01%
Non-operating revenues:								
Interest revenue	25,659	100,000	-	0.00%	-	10,000	-	0.00%
Total non-operating revenue (expenses)	25,659	100,000	-	0.00%	-	10,000	-	0.00%
Net income (loss)	(29,021)	(807,900)	(79,150)	9.80%	206,102	(767,200)	(132,211)	17.23%
Net assets - beginning	14,048,138	13,680,300	14,019,117	102.48%	14,019,117	14,005,100	14,225,219	101.57%
Net assets - ending	\$ 14,019,117	\$ 12,872,400	\$ 13,939,967	108.29%	\$ 14,225,219	\$ 13,237,900	\$ 14,093,008	106.46%

Jefferson County School District, No. R-1
Insurance Reserve
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
For the six months ended December 31, 2012

	June 30, 2011 Actuals	2011/2012 Revised Budget	December 31, 2011 Actuals	2011/2012 Y-T-D % of Budget	June 30, 2012 Actuals	2012/2013 Revised Budget	December 31, 2012 Actuals	2012/2013 Y-T-D % of Budget
Revenue:								
Insurance premiums	\$ 1,801,277	\$ 1,026,000	\$ 471,246	45.93%	\$ 906,902	\$ 899,700	\$ 642,505	71.41%
Services	93,114	50,000	15,000	30.00%	42,750	-	16,000	0.00%
Total revenues	1,894,391	1,076,000	486,246	45.19%	949,652	899,700	658,505	73.19%
Expenses:								
Salaries and employee benefits	2,022,956	1,952,900	986,664	50.52%	1,978,914	1,940,100	988,383	50.94%
Depreciation	31,144	27,000	15,755	58.35%	31,510	27,000	19,542	72.38%
Claim losses	4,653,208	4,142,000	881,842	21.29%	2,710,483	3,793,600	1,435,848	37.85%
Premiums	1,956,550	1,870,300	879,450	47.02%	1,770,687	1,802,900	889,484	49.34%
Administration	332,215	662,800	214,513	32.36%	500,944	615,600	277,777	45.12%
Total expenses	8,996,073	8,655,000	2,978,224	34.41%	6,992,538	8,179,200	3,611,034	44.15%
Income (loss) from operations	(7,101,682)	(7,579,000)	(2,491,978)	32.88%	(6,042,886)	(7,279,500)	(2,952,529)	40.56%
Non-operating revenues (expenses):								
Interest revenue	19,980	25,000	-	0.00%	-	25,000	-	0.00%
Loss on sale of capital assets	-	-	-	0.00%	-	-	-	0.00%
Total non-operating revenue (expenses)	19,980	25,000	-	0.00%	-	25,000	-	0.00%
Operating transfer from general fund	6,793,500	6,581,000	3,290,500	50.00%	6,581,000	6,581,000	3,290,500	50.00%
Net income (loss)	(288,202)	(973,000)	798,522	(82.07)%	538,114	(673,500)	337,971	(50.18)%
Net assets - beginning	8,303,971	7,439,300	8,015,769	107.75%	8,015,769	8,067,500	8,553,883	106.03%
Net assets - ending	\$ 8,015,769	\$ 6,466,300	\$ 8,814,291	136.31%	\$ 8,553,883	\$ 7,394,000	\$ 8,891,854	120.26%





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Jefferson County School District, No. R-1
Technology
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
For the six months ended December 31, 2012

	June 30, 2011 Actuals	2011/2012 Revised Budget	December 31, 2011 Actuals	2011/2012 Y-T-D % of Budget	June 30, 2012 Actuals	2012/2013 Revised Budget	December 31, 2012 Actuals	2012/2013 Y-T-D % of Budget
Revenue:								
Services	\$ 15,736,420	\$ 15,233,300	\$ 6,915,429	45.40%	\$ 15,523,245	\$ 14,174,400	\$ 6,599,180	46.56%
Total revenues	15,736,420	15,233,300	6,915,429	45.40%	15,523,245	14,174,400	6,599,180	46.56%
Expenses:								
Salaries and employee benefits	10,102,027	9,528,900	4,750,186	49.85%	9,670,774	9,947,700	4,906,458	49.32%
Utilities	41,774	43,900	376,875	858.49%	871,513	45,000	16,355	36.34%
Supplies	320,918	246,000	246,850	100.35%	522,843	260,000	272,019	104.62%
Repairs and maintenance	2,753,242	3,045,300	1,338,422	43.95%	2,951,828	3,058,600	1,465,018	47.90%
Depreciation	3,312,042	3,983,000	1,576,044	39.57%	3,133,259	4,454,400	1,990,981	44.70%
Other	29,938	-	3,362	0.00%	5,320	-	9,429	0.00%
Administration	2,776,228	2,706,800	1,013,029	37.43%	1,987,086	2,000,000	1,020,358	51.02%
Total expenses	19,336,169	19,553,900	9,304,768	47.59%	19,142,623	19,765,700	9,680,618	48.98%
Income (loss) from operations	(3,599,749)	(4,320,600)	(2,389,339)	55.30%	(3,619,378)	(5,591,300)	(3,081,438)	55.11%
Non-operating revenues (expenses):								
Interest revenue	-	-	-	0.00%	-	-	-	0.00%
Interest expense	(2,154)	(50,000)	-	0.00%	(33,867)	(50,000)	-	0.00%
Transfers in	2,450,000	2,450,000	1,225,000	50.00%	2,450,000	2,450,000	1,225,000	50.00%
Loss on sale of capital assets	(1,477)	-	(7,091)	0.00%	(41,099)	-	-	0.00%
Total non-operating revenue (expenses)	2,446,369	2,400,000	1,217,909	50.75%	2,375,034	2,400,000	1,225,000	51.04%
Net income (loss)	(1,153,380)	(1,920,600)	(1,171,430)	60.99%	(1,244,344)	(3,191,300)	(1,856,438)	58.17%
Net assets - beginning	10,590,845	8,967,500	9,437,465	105.24%	9,437,465	9,547,200	8,193,121	85.82%
Net assets - ending	\$ 9,437,465	\$ 7,046,900	\$ 8,266,035	117.30%	\$ 8,193,121	\$ 6,355,900	\$ 6,336,683	99.70%

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Charter Schools

-  **Mountain Phoenix** - is not borrowing 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 at the Coal Creek location in FY 2009, which has closed at the end of last fiscal year. The maximum the school can borrow for FY 2013 will be \$38,000 per the repayment plan. The loan is due in full in 2014.
On October 15th, the school purchased the property and borrowed money to fund construction. The amount of the capital lease is \$6,370,000, the property cost was \$3,168,750, and \$1,822,964 will be used for construction.
-  **Rocky Mountain Deaf School** - The school is not borrowing from the District at the end of the quarter. The school's excess cost rate was approved in January by CDE and billings have been paid by the District. Billings to other Districts are outstanding.
-  **Two Roads High School** - is borrowing \$(25,875) at the end of the second quarter. The school was approved a loan of \$150,000 in fiscal 2012 to help with cash flow issues at the school. The school continues to be closely monitored throughout FY 2013 to confirm the proposed plans submitted to the BOE are being followed. The budget for the year relies on fundraising or donations to pay back the District. According to school management, all possible cuts have been made and the fixed costs of the site overhead are the issue.
-  **Collegiate Academy** - Collegiate Academy is borrowing \$(51,882) at the end of the quarter. The District Board of Education approved a loan up to \$150,000, to be repaid in full by fiscal year 2015. The borrowing is not as large as estimated as some additional revenue was received in December and funding adjustments were not as large as projected. The school has made salary reductions to balance the budget for the remaining fiscal year.

Note: Ten 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 \$828,385
- Free Horizon \$623,214
- Jefferson Academy \$2,967,548
- Collegiate Academy \$864,648
- Lincoln Academy \$395,555
- Montessori Peaks \$936,315
- Mountain Phoenix \$2,552,913
- Excel Academy \$716,617
- Rocky Mountain Academy of Evergreen \$423,723
- Woodrow Wilson \$630,944
- Total = \$10,939,862

Those marked with a yellow flag are being monitored:

Charter Schools	Operating Cash	TABOR Reserve Cash	Total Cash
Free Horizon	495,013	93,893	588,906
 Mountain Phoenix	55,930	68,377	124,307
New America	72,876	57,114	129,990
Compass Montessori - Wheat Ridge	234,749	65,146	299,895
Compass Montessori - Golden	239,791	86,128	325,919
Montessori Peaks	755,403	106,931	862,334
Excel Academy	1,268,760	114,026	1,382,786
Rocky Mountain Academy of Evergreen	657,031	85,939	742,970
Jefferson Academy	1,309,916	192,080	1,501,996
 Collegiate Academy	(51,882)	103,590	51,708
Lincoln Academy	898,661	107,625	1,006,286
 Rocky Mountain Deaf School	454,128	49,066	503,194
 Two Roads	(25,875)	89,911	64,036
Woodrow Wilson Academy	2,466,909	119,820	2,586,729

Jefferson County School District, No. R-1
Charter Schools
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance
For the six months ended December 31, 2012

	June 30, 2011 Actuals	2011/2012 Revised Budget	December 31, 2011 Actuals	2011/2012 Y-T-D % of Budget	June 30, 2012 Actuals	2012/2013 Revised Budget	December 31, 2012 Actuals	2012/2013 Y-T-D % of Budget
Revenues:								
Intergovernmental revenue	\$ 34,092,100	\$ 33,421,500	\$ 18,683,204	55.90%	\$ 37,009,290	\$ 38,000,000	\$ 20,219,183	53.21%
Other revenue	7,256,979	-	4,624,375	0.00%	8,662,881	-	4,599,746	0.00%
Total revenues	41,349,079	33,421,500	23,307,579	69.74%	45,672,171	38,000,000	24,818,929	65.31%
Expenditures:								
Other instructional programs	48,248,425	51,900,000	21,831,761	42.07%	48,725,415	50,000,000	33,533,692	67.07%
Total expenditures	48,248,425	51,900,000	21,831,761	42.07%	48,725,415	50,000,000	33,533,692	67.07%
Excess of revenues over (under) expenditures	(6,899,346)	(18,478,500)	1,475,817	(7.99)%	(3,053,244)	(12,000,000)	(8,714,762)	72.62%
Other financing sources (uses)								
Capital lease	12,148,335	-	-	0.00%	15,900,000	-	6,370,000	0.00%
Capital lease refunding	(3,819,324)	(3,100,000)	-	0.00%	(3,082,001)	-	-	0.00%
Total other financing sources (uses)	8,329,011	(3,100,000)	-	0.00%	12,817,999	-	6,370,000	0.00%
Excess of revenues and other financing sources and uses over (under) expenditures	1,429,665	(21,578,500)	1,475,817	(6.84)%	9,764,755	(12,000,000)	(2,344,762)	19.54%
Fund balance - beginning	10,519,161	6,578,500	11,948,826	181.63%	11,948,826	12,000,000	21,713,581	180.95%
Fund balance - ending	\$ 11,948,826	\$ (15,000,000)	\$ 13,424,643	(89.50)%	\$ 21,713,581	\$ -	\$ 19,368,819	0.00%

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Appendix A

**Jefferson County Public Schools
FTE Staffing Analysis
December 31, 2012**

Jefferson County Public School District employs approximately 14,000 people. Of the 14,000, 10,000 employees are converted from head-count to Full Time Equivalents (FTE). With the conversion the FTE count is just over 9,000. The remaining approximately 4,000 employees can not be converted to a FTE because they hold positions such as substitute bus driver, substitute teacher, substitute custodian, substitute secretary, athletic coach, and/or game worker, all of which have varying rates and no set schedules.

The following report shows the number of budgeted employees and the number of actual employees that were actively working during the month ending December 31, 2012. At this time the District is over budget in the General Fund by 49.45 FTEs. The other funds are under budget by 6.56 FTEs.

Budgeted vs. Actual FTE Variance Notes

General Fund:

- * Administrative net staffing is under budget by 8.00 FTE due to unfilled administrative positions in central departments.
- * Licensed staff is under budget by a net of 6.63 FTEs. While the the district is over budget in classroom FTEs at schools, unfilled licensed positions in central departments covering most of the overstaffing. The major variances are:
 - * Elementary schools are over budget by 13 FTEs.
 - * District wide schools are under budget by a total of 5 FTEs.
 - * Central Instructional depts are under budget by a total of 15 FTE due to unfilled positions. The majority of the vacancies are in Student Success (Special Education).
- * Support staff is over budget by 64.08 FTEs. The major variances are:
 - * Paraprofessionals, tutors, para educators, and other hourly staff are over budget by 128 FTEs. Managers and principals are allowed to use non-salary discretionary funds to supplement hours for support staff such as paraprofessionals, tutors, clinic aides and other hourly staff. These positions are tagged with an asterisk under the support section in the following pages.
 - * Custodians are under budget by 25 FTEs. The Custodial department has not filled these vacancies with permanent FTEs, instead electing to backfill a portion with substitute custodians.
 - * Trades Techs are under budget by 19 FTEs due to unfilled positions.
 - * The remaining variance of 16 FTEs is due to unfilled support staff positions such as technicians, secretaries and campus supervisors spread among various departments.

Other Funds:

The District is under budget in the other funds by 6.56 FTEs. The major variances are:

- * Capital Reserve Fund is under budget by 2 FTEs due to unfilled positions.
- * Grants Fund is over budget by 1 FTE due to fluctuations in grant funding.
- * Campus Activity Fund is over budget by 2 FTEs due to fluctuations in hours worked by employees at school sites.
- * Transportation Fund is over budget by 8 FTEs due to increased number of Para Educators needed to support children with disabilities.
- * Food Service Fund is under budget by 5 FTEs due to conservative staffing at school sites.
- * Child Care Fund is under budget by 13 FTEs due to fluctuations in enrollment at the preschool sites.
- * Technology Fund is over budget by 4 FTEs due to temporary one year positions for instructional technology support. These positions were covered with underspending in the fund in the prior year.
- * Central Services Fund is under budget by 1 FTE due to an unfilled position.

Budget Variance from Prior Year

General Fund:

- * **Administrative** FTEs decreased by a net of 1.5 FTEs from the prior year due to a combination of budget reductions and additional assistant principal allocations to at-risk or large schools.
- * **Licensed** FTEs decreased by a net of 38.65 FTEs from the prior year due to budget reductions in departments, decreases in student enrollment and an increase in OCR mandated staff.
- * **Support** FTEs decreased by a net of 15.19 from the prior year due to budget reductions in central departments and net decreases in student enrollment.

Jefferson County Public Schools
FTE Staffing Analysis
December 31, 2012

General Fund	2011/2012			2012/2013			Budget Variance - Increase (Decrease) from Prior Year	Actual Variance - Increase (Decrease) from Prior Year
	Revised Budget	12/31/11 Actuals	Variance	Revised Budget	12/31/12 Actuals	Variance		
Administration:								
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	-	-	-
Chief Financial Officer	1.00	1.00	-	1.00	1.00	-	-	-
Executive Director	14.00	14.00	-	12.50	12.50	-	(1.50)	(1.50)
Principal	140.00	140.00	-	140.00	141.00	(1.00)	-	1.00
Director	29.50	28.50	1.00	26.50	23.50	3.00	(3.00)	(5.00)
Assistant Director	8.00	7.00	1.00	7.00	8.00	(1.00)	(1.00)	1.00
Supervisor	3.00	3.00	-	3.00	3.00	-	-	-
Assistant Principal	126.50	127.00	(0.50)	128.50	125.50	3.00	2.00	(1.50)
Community Superintendent	4.00	4.00	-	4.00	4.00	-	-	-
Manager	22.00	21.00	1.00	19.00	20.00	(1.00)	(3.00)	(1.00)
Technical Specialist	21.00	21.00	-	26.00	23.00	3.00	5.00	2.00
Coordinator - Administrative	7.00	7.00	-	6.00	5.50	0.50	(1.00)	(1.50)
Administrator	1.50	1.80	(0.30)	2.50	2.00	0.50	1.00	0.20
Administrative Assistant	10.00	10.00	-	10.00	9.00	1.00	-	(1.00)
Investigator	2.00	2.00	-	2.00	2.00	-	-	-
Total Administration	392.50	390.30	2.20	391.00	383.00	8.00	(1.50)	(7.30)
Licensed:								
Teacher	4,227.27	4,165.53	61.74	4,174.91	4,162.64	12.27	(52.36)	(2.89)
Counselor	134.15	136.50	(2.35)	134.65	137.40	(2.75)	0.50	0.90
Teacher Librarian	115.50	119.00	(3.50)	117.50	118.50	(1.00)	2.00	(0.50)
Coordinator - Licensed	19.00	19.75	(0.75)	20.00	17.75	2.25	1.00	(2.00)
Resource Teachers	50.50	65.17	(14.67)	52.70	63.27	(10.57)	2.20	(1.90)
Instructional Coach.	92.20	87.72	4.48	91.70	83.77	7.93	(0.50)	(3.95)
Physical Therapist	12.00	12.00	-	12.00	12.50	(0.50)	-	0.50
Occupational Therapist	32.00	28.80	3.20	31.50	29.00	2.50	(0.50)	0.20
Nurse	38.00	36.00	2.00	38.00	37.00	1.00	-	1.00
Psychologist	71.30	69.70	1.60	71.40	67.00	4.40	0.10	(2.70)
Social Worker	57.50	58.70	(1.20)	57.00	61.70	(4.70)	(0.50)	3.00
Audiologist	4.00	4.00	-	4.00	4.50	(0.50)	-	0.50
Speech Therapist	118.70	118.20	0.50	118.20	120.50	(2.30)	(0.50)	2.30
Certificated - Hourly	4.17	11.71	(7.54)	14.08	15.48	(1.40)	9.91	3.77
Total Licensed	4,976.29	4,932.78	43.51	4,937.64	4,931.01	6.63	(38.65)	(1.77)

Jefferson County Public Schools
FTE Staffing Analysis
December 31, 2012

General Fund	2011/2012			2012/2013			Budget Variance - Increase (Decrease) from Prior Year	Actual Variance - Increase (Decrease) from Prior Year
	Revised Budget	12/31/11 Actuals	Variance	Revised Budget	12/31/12 Actuals	Variance		
Support:								
Accountant I	1.00	1.00	-	1.00	1.00	-	-	-
Specialist - Classified	20.88	22.88	(2.00)	23.63	23.23	0.40	2.75	0.35
Buyer	1.67	1.67	-	1.67	-	1.67	-	(1.67)
Technician - Classified	96.50	92.00	4.50	98.50	88.50	10.00	2.00	(3.50)
Group Leader	17.00	16.00	1.00	17.00	17.00	-	-	1.00
School Secretary	331.00	329.00	2.00	333.00	328.50	4.50	2.00	(0.50)
Secretary	18.50	17.50	1.00	12.50	13.50	(1.00)	(6.00)	(4.00)
Clerk	1.00	1.00	-	1.00	1.00	-	-	-
Buyer Assistant	2.00	2.00	-	2.00	2.00	-	-	-
Paraprofessional *	533.65	622.19	(88.54)	531.11	616.26	(85.15)	(2.54)	(5.93)
Special Interpreter/Tutor *	52.73	48.04	4.69	52.52	49.36	3.16	(0.21)	1.32
Para-Educator *	27.50	39.14	(11.64)	35.39	36.03	(0.64)	7.89	(3.11)
Clinic Aides *	79.46	83.66	(4.20)	81.20	81.58	(0.38)	1.74	(2.08)
Trades Technician	147.00	141.00	6.00	147.00	128.00	19.00	-	(13.00)
Custodian	486.00	451.25	34.75	474.40	449.75	24.65	(11.60)	(1.50)
Campus Supervisor.	67.00	66.00	1.00	67.00	64.00	3.00	-	(2.00)
Food Service Manager *	2.34	2.00	0.34	2.41	2.00	0.41	0.07	-
Food Service Hourly Worker *	4.46	6.36	(1.90)	1.53	3.35	(1.82)	(2.93)	(3.01)
Warehouse Worker	3.00	1.75	1.25	3.00	1.75	1.25	-	-
Classified - Hourly *	28.88	39.94	(11.06)	20.52	63.65	(43.13)	(8.36)	23.71
Total Support	1,921.57	1,984.38	(62.81)	1,906.38	1,970.46	(64.08)	(15.19)	(13.92)
Total General Fund	7,290.36	7,307.46	(17.10)	7,235.02	7,284.47	(49.45)	(55.34)	(22.99)

Jefferson County Public Schools
FTE Staffing Analysis
December 31, 2012

Other Funds	2011/2012			2012/2013			Budget Variance - Increase (Decrease) from Prior Year	Actual Variance - Increase (Decrease) from Prior Year
	Revised Budget	12/31/11 Actuals	Variance	Revised Budget	12/31/12 Actuals	Variance		
Capital Project Funds								
Administration	13.00	11.50	1.50	13.00	11.00	2.00	-	(0.50)
Licensed	-	-	-	-	-	-	-	-
Support	4.00	3.00	1.00	4.00	4.00	-	-	1.00
Total Capital Project Funds	17.00	14.50	2.50	17.00	15.00	2.00	-	0.50
Grant Fund								
Administration	19.34	20.10	(0.76)	23.00	26.52	(3.52)	3.66	6.42
Licensed	247.98	270.15	(22.17)	273.00	265.72	7.28	25.02	(4.43)
Support	328.53	373.32	(44.79)	353.00	357.46	(4.46)	24.47	(15.86)
Total Grant Fund	595.85	663.57	(67.72)	649.00	649.70	(0.70)	53.15	(13.87)
Campus Activity Fund								
Administration	-	-	-	-	-	-	-	-
Licensed	-	-	-	-	0.50	(0.50)	-	0.50
Support	39.06	32.79	6.27	25.00	26.27	(1.27)	(14.06)	(6.52)
Total Campus Activity Fund	39.06	32.79	6.27	25.00	26.77	(1.77)	(14.06)	(6.02)
Transportation Fund								
Administration	6.00	6.00	-	6.00	6.00	-	-	-
Licensed	-	-	-	-	-	-	-	-
Support	326.78	333.81	(7.03)	342.50	350.78	(8.28)	15.72	16.97
Total Transportation Fund	332.78	339.81	(7.03)	348.50	356.78	(8.28)	15.72	16.97
Food Service Fund								
Administration	13.00	14.00	(1.00)	14.00	14.00	-	1.00	-
Licensed	-	-	-	-	-	-	-	-
Support	318.14	299.15	18.99	316.50	311.44	5.06	(1.64)	12.29
Total Food Service Fund	331.14	313.15	17.99	330.50	325.44	5.06	(0.64)	12.29
Child Care Fund								
Administration	-	-	-	-	-	-	-	-
Licensed	35.50	31.10	4.40	38.00	38.30	(0.30)	2.50	7.20
Support	313.07	300.42	12.65	318.00	304.60	13.40	4.93	4.18
Total Child Care Fund	348.57	331.52	17.05	356.00	342.90	13.10	7.43	11.38
Property Management Fund								
Administration	0.50	0.50	-	0.50	0.50	-	-	-
Licensed	-	-	-	-	-	-	-	-
Support	2.50	2.00	0.50	2.00	2.00	-	(0.50)	-
Total Property Management Fund	3.00	2.50	0.50	2.50	2.50	-	(0.50)	-

Jefferson County Public Schools
FTE Staffing Analysis
December 31, 2012

	2011/2012			2012/2013			Budget Variance - Increase (Decrease) from Prior Year	Actual Variance - Increase (Decrease) from Prior Year
	Revised Budget	12/31/11 Actuals	Variance	Revised Budget	12/31/12 Actuals	Variance		
Other Funds								
Employee Benefits Fund								
Administration	-	-	-	-	-	-	-	-
Licensed	-	-	-	-	-	-	-	-
Support	1.00	1.00	-	1.00	1.00	-	-	-
Total Employee Benefits Fund	1.00	1.00	-	1.00	1.00	-	-	-
Insurance Reserve Fund								
Administration	6.00	6.00	-	6.00	6.00	-	-	-
Licensed	-	-	-	-	-	-	-	-
Support	23.00	23.00	-	23.00	23.00	-	-	-
Total Insurance Reserve Fund	29.00	29.00	-	29.00	29.00	-	-	-
Technology Fund								
Administration	72.00	74.02	(2.02)	73.75	72.75	1.00	1.75	(1.27)
Licensed	-	-	-	-	2.00	(2.00)	-	2.00
Support	54.97	49.21	5.76	49.38	52.40	(3.02)	(5.59)	3.19
Total Technology Fund	126.97	123.23	3.74	123.13	127.15	(4.02)	(3.84)	3.92
Central Services Fund								
Administration	5.00	3.00	2.00	4.00	4.00	-	(1.00)	1.00
Licensed	-	-	-	-	-	-	-	-
Support	10.05	10.05	-	10.05	8.88	1.17	-	(1.17)
Total Central Services Fund	15.05	13.05	2.00	14.05	12.88	1.17	(1.00)	(0.17)
Other Funds								
Administration	134.84	135.12	(0.28)	140.25	140.77	(0.52)	5.41	5.65
Licensed	283.48	301.25	(17.77)	311.00	306.52	4.48	27.52	5.27
Support	1,421.10	1,427.75	(6.65)	1,444.43	1,441.83	2.60	23.33	14.08
Total FTEs Other Funds	1,839.42	1,864.12	(24.70)	1,895.68	1,889.12	6.56	56.26	25.00
ALL Funds								
Administration	527.34	525.42	1.92	531.25	523.77	7.48	3.91	(1.65)
Licensed	5,259.77	5,234.03	25.74	5,248.64	5,237.53	11.11	(11.13)	3.50
Support	3,342.67	3,412.13	(69.46)	3,350.81	3,412.29	(61.48)	8.14	0.16
Total FTEs ALL Funds	9,129.78	9,171.58	(41.80)	9,130.70	9,173.59	(42.89)	0.92	2.01

Notes:

Schools are allowed to use non-salary discretionary funds to supplement hours for support staff such as paraprofessionals, clinic aides, and other hourly staff. They may or may not transfer non-salary budget amounts and associated FTE to cover the added hours because they are not required to manage to each account. They are only required to manage to the bottom line.

Appendix B

Jefferson County School District
Quarterly Financial Report for The Quarter Ended December 31, 2012

Flag Program Criteria - 2012/2013

Key factors for being  (OBSERVED) or  (MONITORED)

Observed: Programs and functions designated with a red flag are observed closely because an identified risk to the District's financial performance has been identified.
Monitored: Programs and functions designated with a yellow flag are monitored to inform District leadership that a variance from planned activity has been identified.

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



Performance Indicators

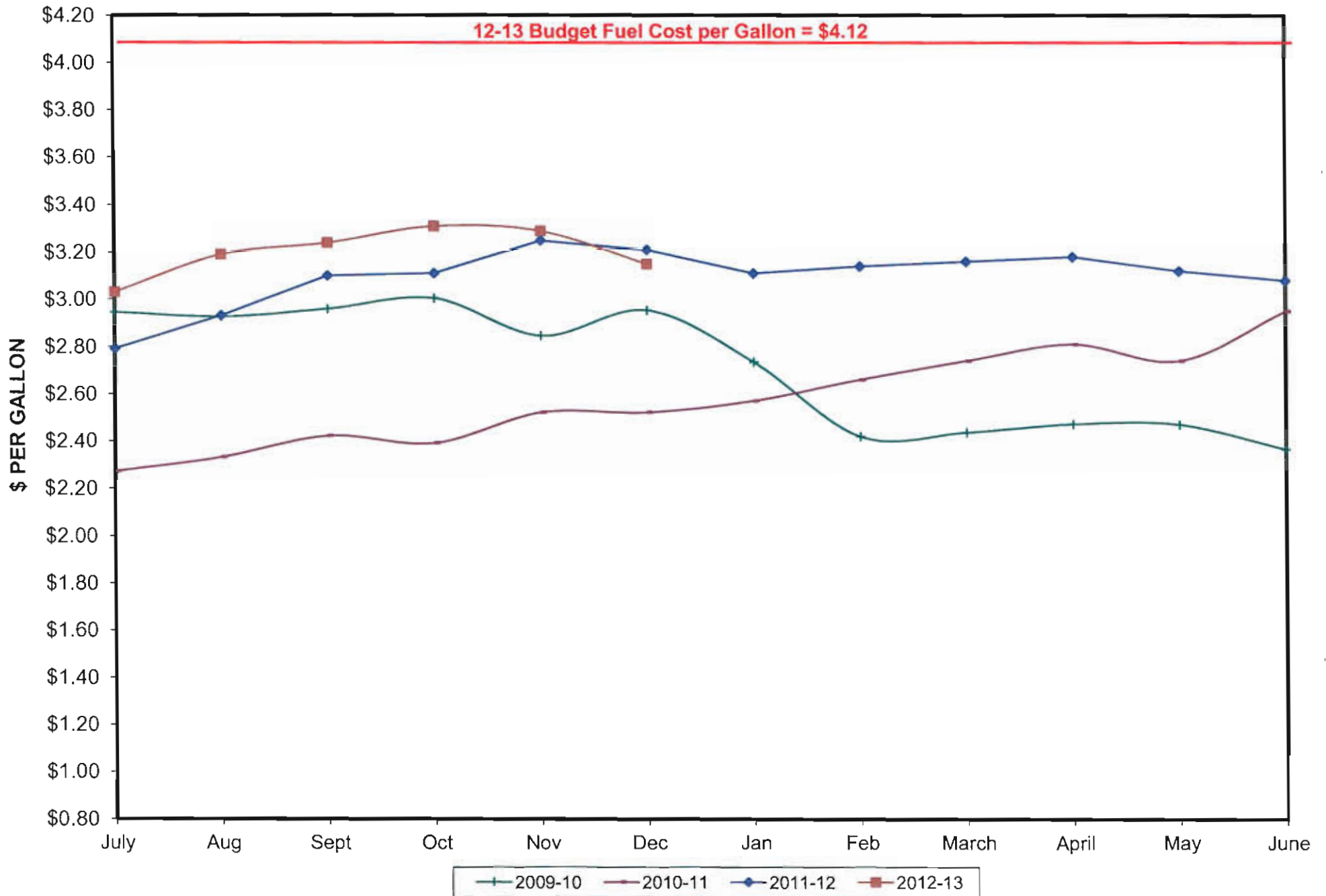
December 31, 2012

The attached information is provided as an appendix to the Quarterly Financial Report to provide performance indicators in support of sound management.

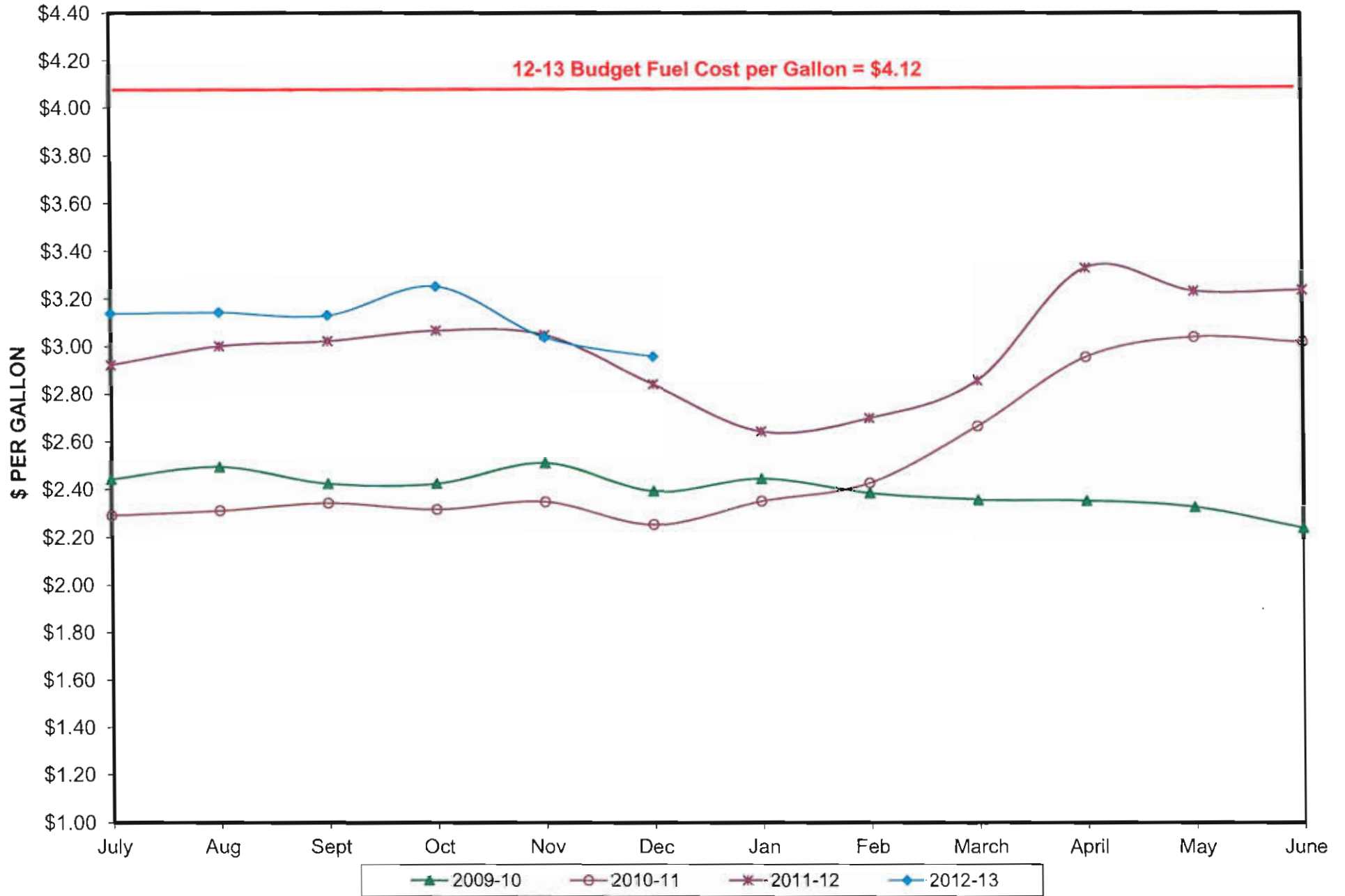
- **Transportation Department:** C-1 to C-2
Refer to page 10. The attached charts show monthly diesel and unleaded fuel prices for each month of the five previous years compared to this year.
- **Food Services:** C-3
Refer to pages 20 and 22. The attached table compares meals served for the current school 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-13
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 summarizes 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**



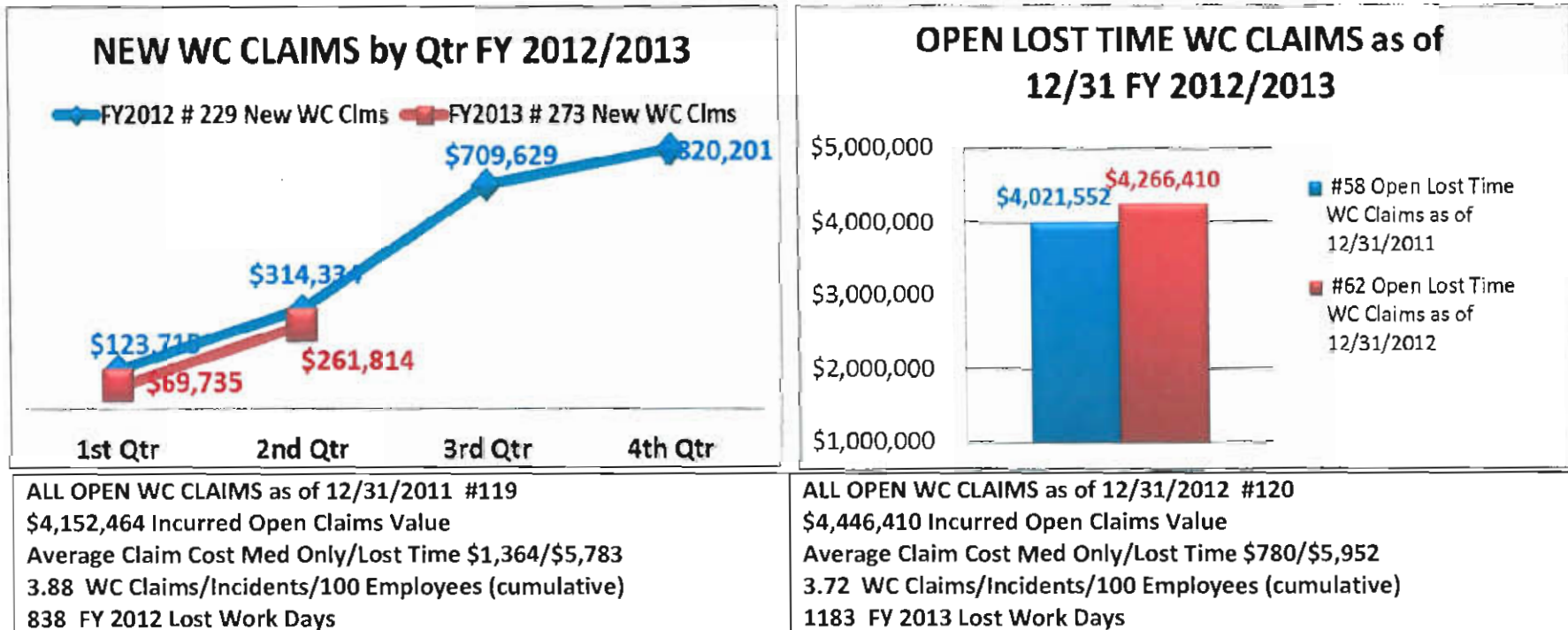
**Food and Nutrition Services
Average Daily Meal Comparison
2nd Quarter For FY 2012/2013**

Month/Year	Number of Serving Days	Total Meals Served	Average Meals/Day	ADP % Gain or (Loss)	Market Share %
August-11	8	310,736	38,842		50.57%
September-11	21	1,007,725	47,987		62.47%
October-11	21	1,037,695	49,414		64.33%
November-11	17	854,427	50,260		65.43%
December-11	12	589,941	49,162		64.00%
Aug-June 12	79	3,800,524	48,108	-4.72%	62.63%
August-12	10	399,036	39,904		51.87%
September-12	19	913,875	48,099		62.52%
October-12	23	1,134,172	49,312		64.10%
November-12	17	842,782	49,575		64.44%
December-12	15	711,417	47,428		61.65%
Aug-June 13	84	4,001,282	47,634	-0.98%	61.92%
Difference	5	200,759	-474	3.73%	-0.72%

Note: The market share percentage is calculated using an estimate of eligible participating students based on enrollment numbers.

RISK MANAGEMENT FY2013 SECOND QUARTERLY REPORT

WORKERS' COMPENSATION FY2013 and FY2012 PROGRAM COMPARISON



Property Program Activity/Status as of 12/31/2012:

The District experienced 23 property loss incidents during the 2nd quarter of FY 2013, as compared to 12 during for the same period in FY 2012. Losses ranged from weather related to thefts and minor building damage incidents. Total costs are expected to be in the \$15,000 range.

Automobile Program Activity/Status as of 12/31/2012:

During the 2nd quarter of FY 2013, 62 automobile incidents occurred with incurred costs of \$43,320. Similarly, 75 automobile incidents occurred during the 2nd quarter of FY 2012 with incurred costs of \$41,830. All incidents involved automobile physical damage ranging from approximately \$500 to \$5,000 per incident.

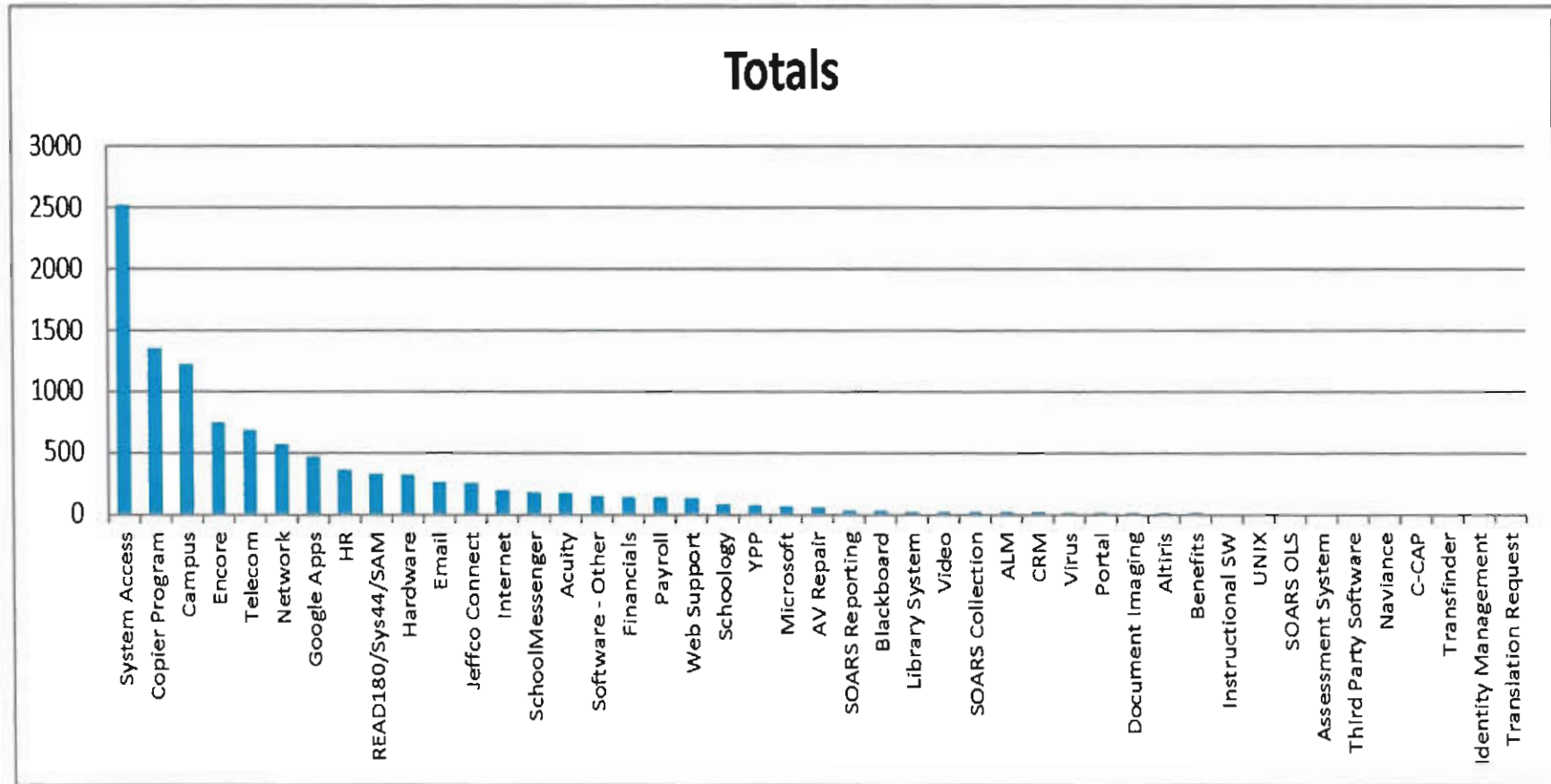
Liability Program Activity/Status as of 12/31/2012:

The District experienced 8 liability incidents during the 2nd Quarter of FY 2013 and 12 during the same period of FY 2012. Incurred costs for the 2nd quarter of FY 2013 are estimated at \$5,500.

IT SERVICE METRICS BY QUARTER

2012-10-01 Through 2012-12-31

Customer Requests Resolved by Major Services



10266 Request resolved out of 10718 submitted.

72% Resolved in less than 48 hours

81% 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

October – December 2012

E-mail SPAM Metrics

Type	Total
Total E-mails Reviewed	8,693,750
E-mails with Viruses 61.3% decrease from previous quarter	42,937
E-mails with Unallowable Attachments 23% increase from previous quarter	4,515
E-mails Quarantined as SPAM (denied, quarantined, stripped) 11.93% decrease from previous quarter	5,590,245
Total E-mails Allowed (normal delivery)	3,503,505

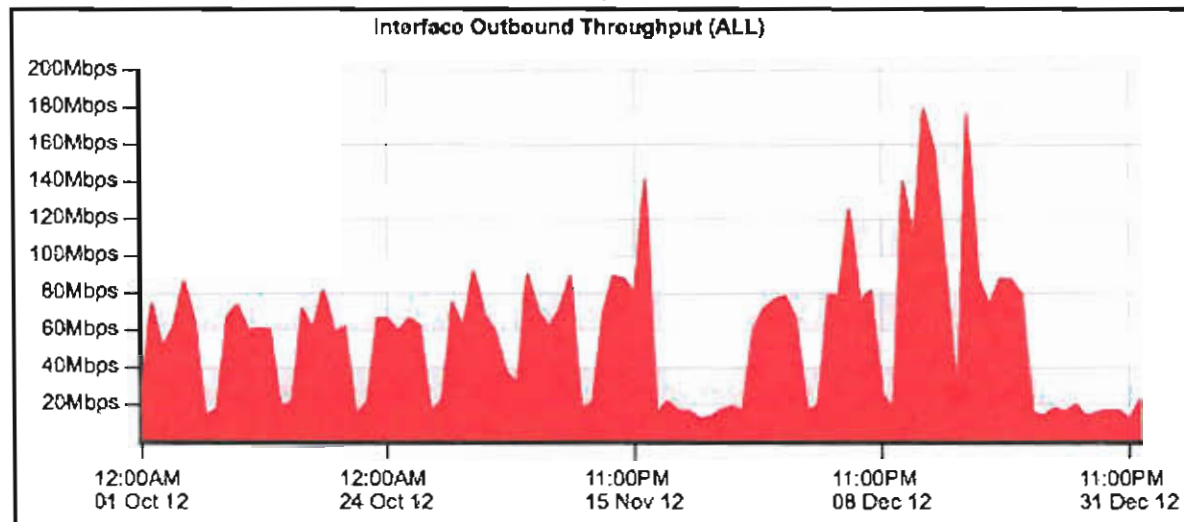
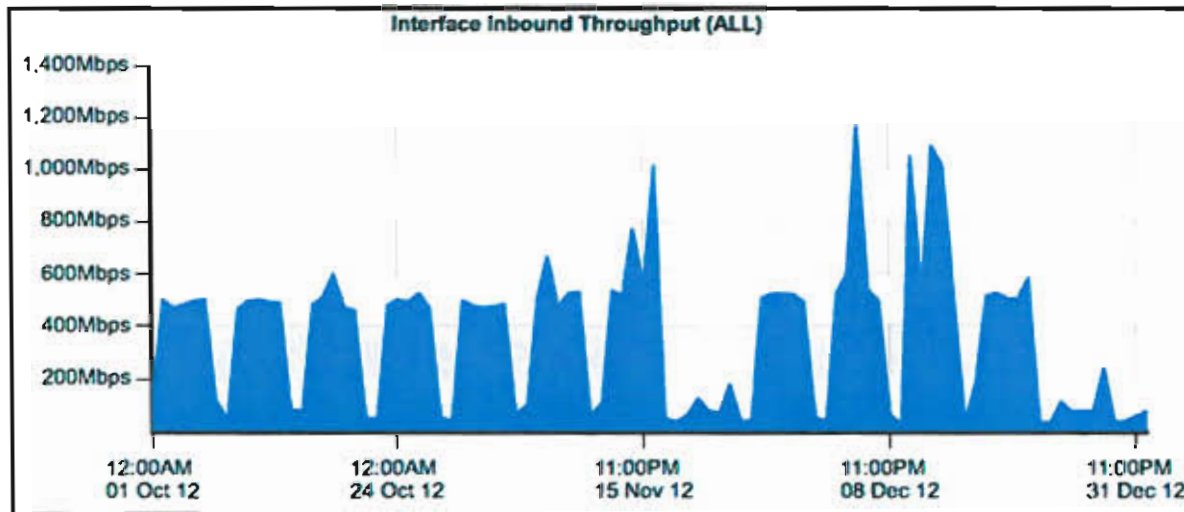
- 20.70% of external e-mail sent to the District e-mail system in the 2nd quarter was SPAM and was automatically quarantined.

Security Metrics

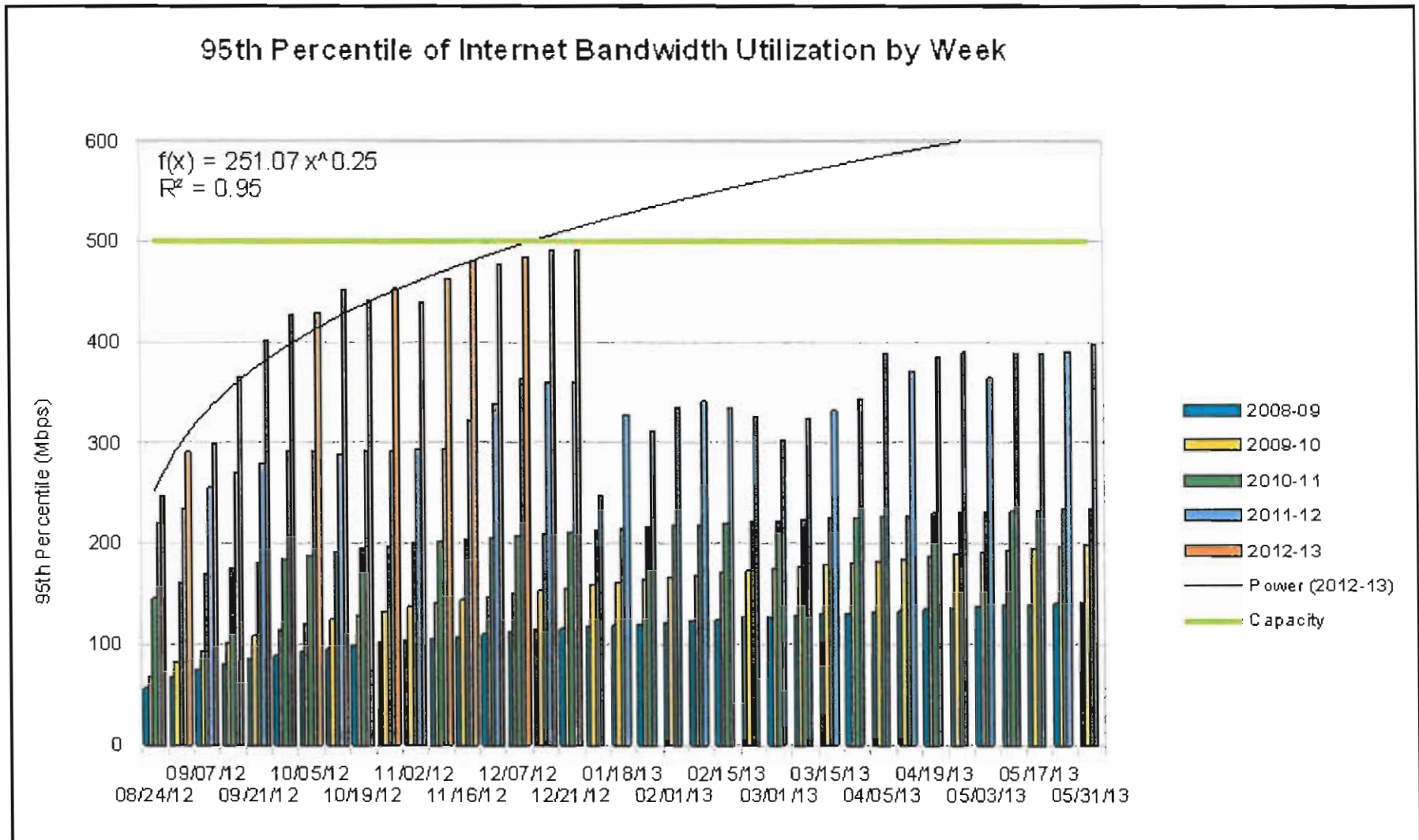
- The District security systems blocked 10,811 (570% increase) critical internet threats in the 2nd quarter.
- The District security systems blocked 175 major internet threats in the 2nd quarter (88% decrease).

District Inbound and Outbound Internet Usage Per Day

October – December 2012

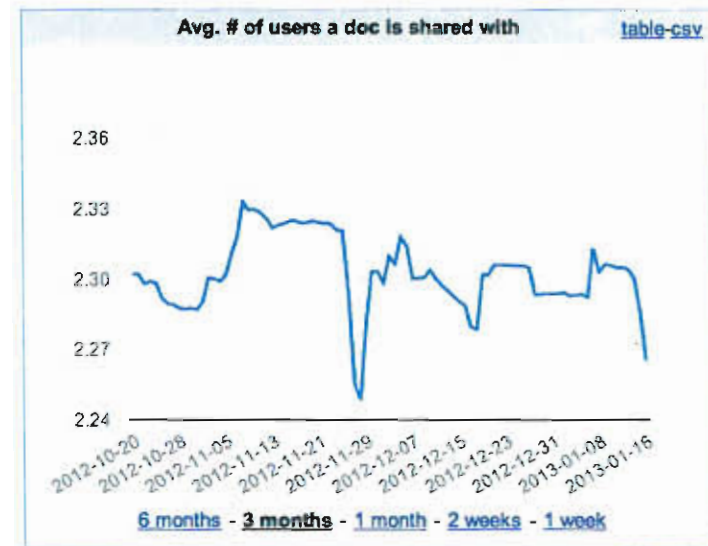
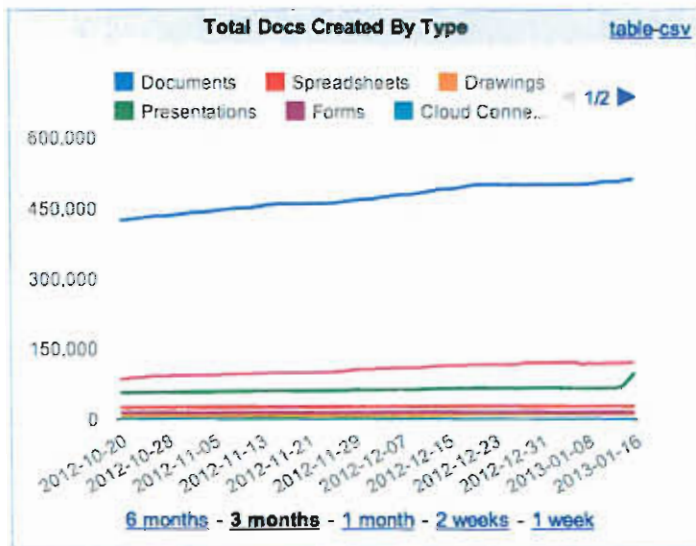
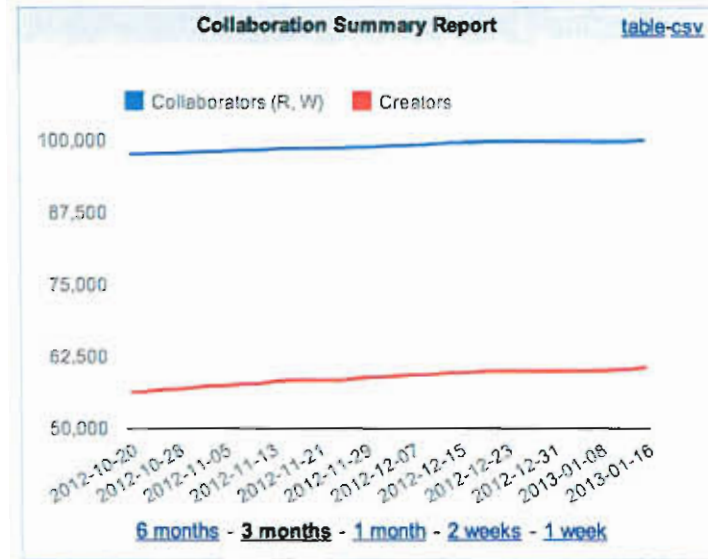
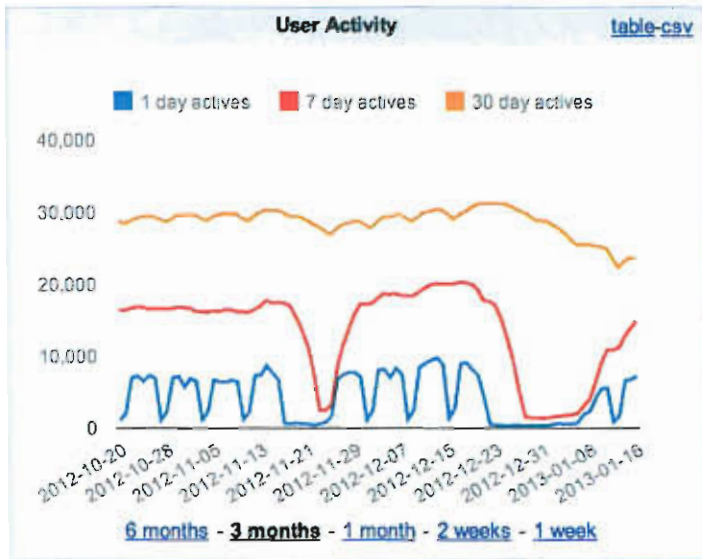


95th PERCENTILE OF INTERNET BANDWIDTH UTILIZATION BY WEEK



GOOGLE STATISTICS

October – December 2012



IT KEY SERVICES AVAILABILITY PERFORMANCE MEASURES

October - December 2012

Application Availability %

Our goal is 99.5 percent availability.

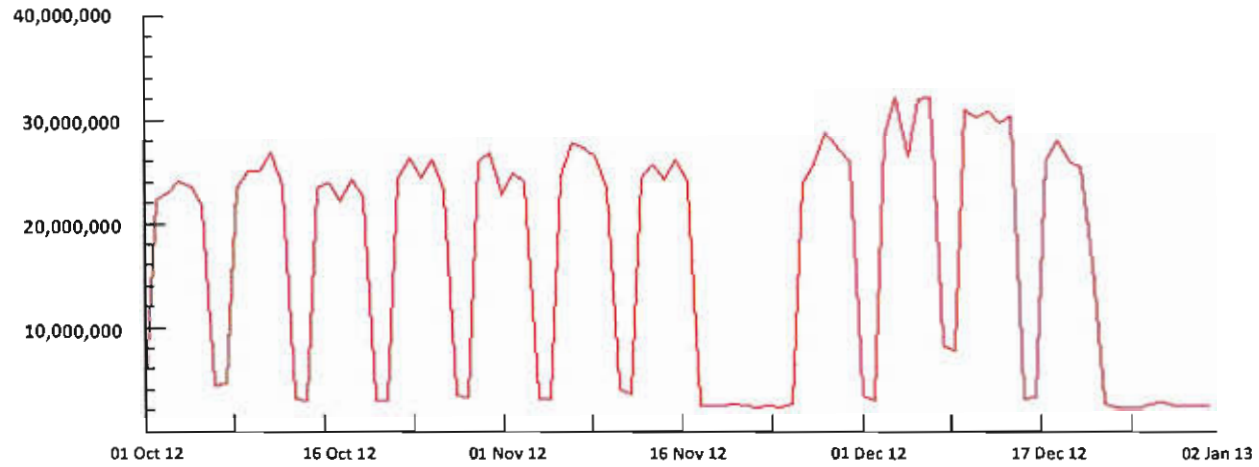
	Dec 2012	Nov 2012	Oct 2012
AM-Blackboard	99.97	100.00	99.97
AM-Campus	99.98	100.00	99.99
AM-JeffcoConnect	99.99	100.00	99.98
AM-LibraryTLC	93.87	94.44	94.19
AM-LibraryYouSeeMore	96.82	97.33	96.84
AM-SchoolCenter	99.95	99.98	99.99
AM-Schoology	99.93	99.87	99.96
AM-SEMS	99.99	100.00	99.98
AM-SOARS	98.27	98.18	98.51
iBoss Login	99.96		

Usability %

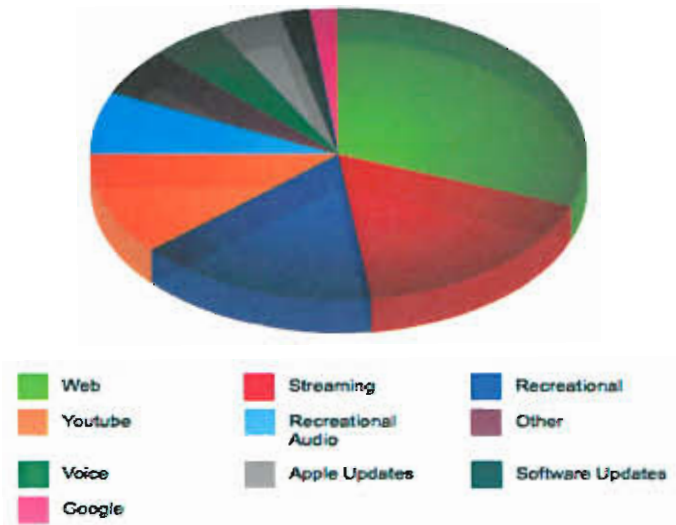
This section tries to gauge the satisfaction of the user experience.
Our goal is 90 percent.

	Dec 2012	Nov 2012	Oct 2012
TM-Aleks	99.96	99.98	99.99
TM-HumanResources	99.66	99.70	99.55
TM-SEMS	99.80	99.65	99.65
TM-TLCCatalog	92.87	92.98	92.09
TM-HomePage	99.88	99.92	99.97
TM-AcuityReport	99.16	95.19	97.06
TM-Applicant	99.38	99.36	99.60
TM-Blackboard	95.83	98.17	98.66
TM-Campus	lost	lost	lost
TM-Internet	100.00	100.00	100.00
TM-OWA	100.00	100.00	99.99
TM-Portal	99.91	99.88	99.84
TM-Schoology	98.90	99.33	99.42

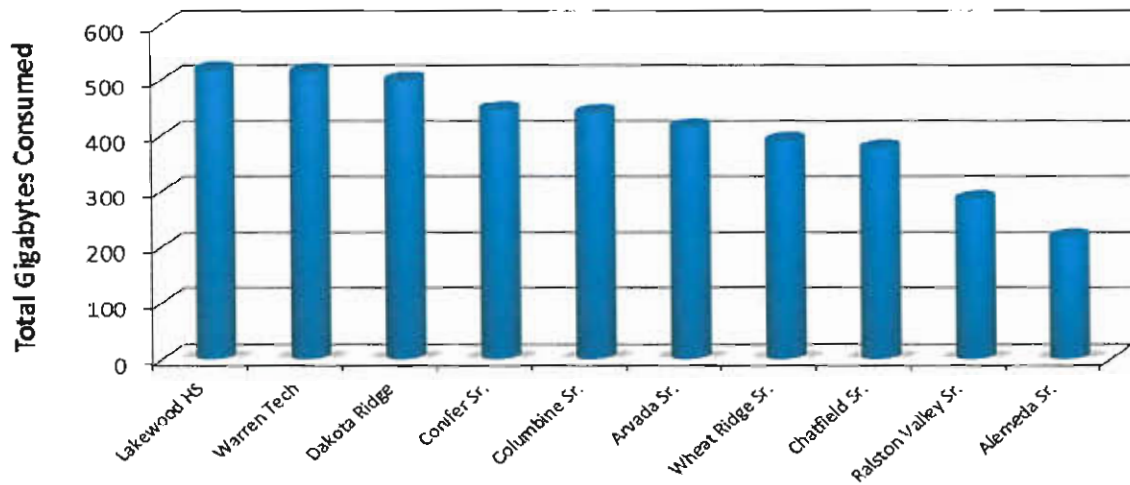
TOTAL NETWORK CONNECTIONS PER DAY



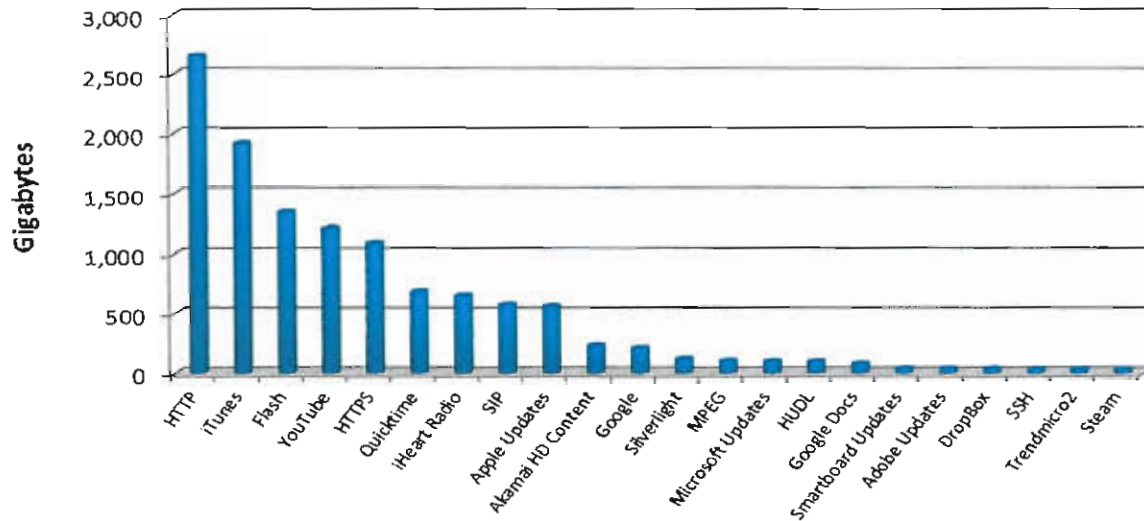
TOP 10 APPLICATION GROUPS



Top 10 Internet Bandwidth Schools

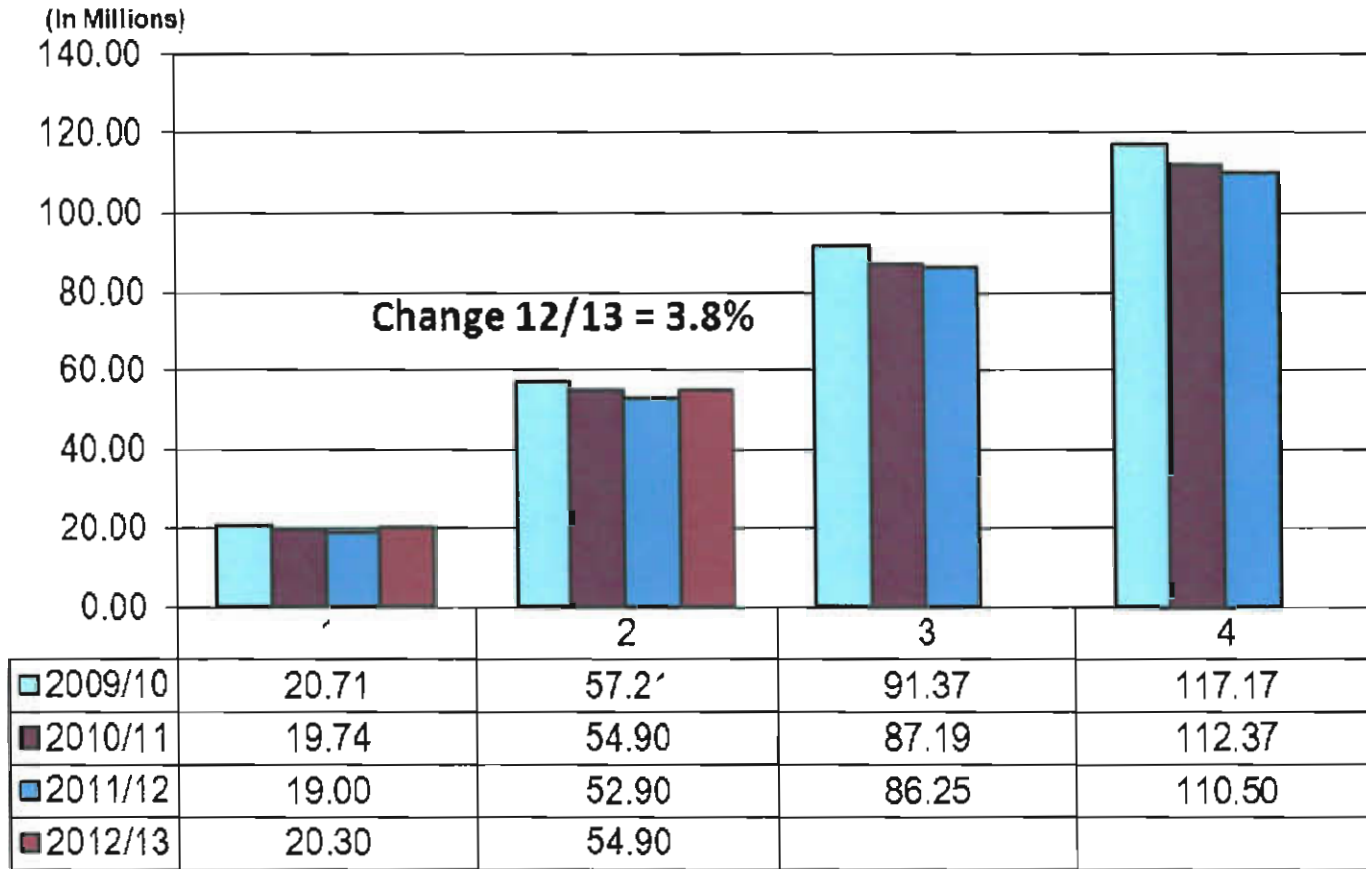


Top Internet Applications Used at Schools



COPIER PROGRAM

Cumulative Number of Copies by Quarters



Appendix D

Appendix D
Glossary of General Fund Expense Description

Description of Expense Line

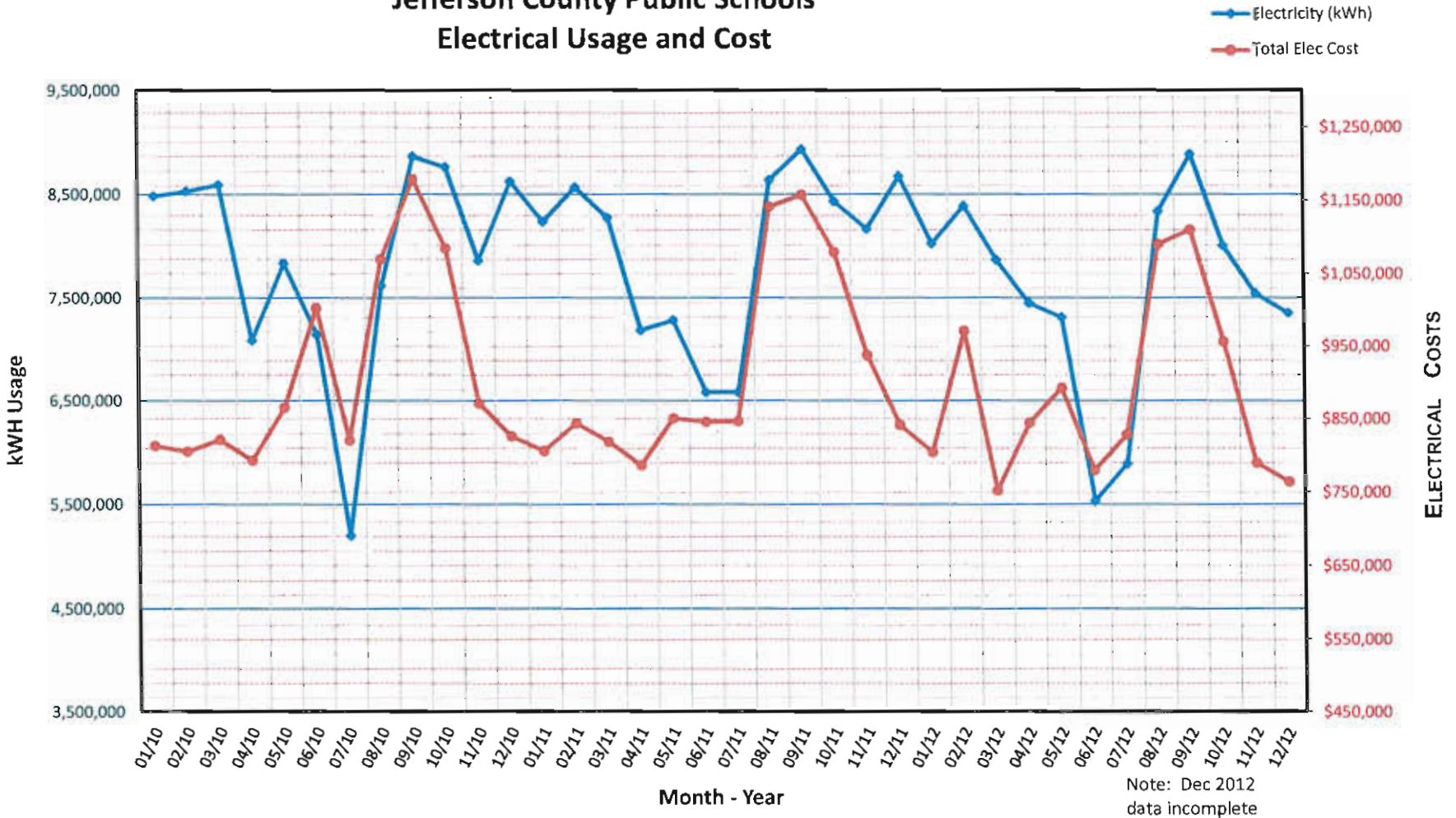
<u>General Administration</u>		
	- Board of Education, Superintendent, Community Superintendents and Communications Salaries, benefits and other expenditures supporting these functions.	Election Expenses Legal Fees Audit Fees
	- Business Services Salaries, benefits and other expenditures supporting these functions.	Human Resources Financial Services Technology Services Principal and interest payments - Certificates of participation Early retirement
<u>School Administration</u>		
	Salaries, benefits and other expenditures supporting these functions.	Principals Assistant Principals Secretaries
<u>General Instruction</u>		
	Salaries, benefits and other expenditures supporting these functions. Includes instructional supplies, equipment, textbooks and copier usage.	Teachers Teacher Librarians Substitute Teachers Resource Teachers Instructional Coaches Paraprofessionals Athletic Officials Athletic Game Workers Athletic Trainers Athletic Supplies Student Transportation
<u>Special Education Instruction</u>		
	Salaries, benefits and other expenditures supporting these functions. Includes preschool, hearing, vision and challenge programs. Day treatment programs are also included in this category.	Teachers Substitute Teachers Speech Therapists Interpreters Para-educators
<u>Instructional Support</u>		
	- Student Counseling and Health Services Salaries, benefits and other expenditures supporting this function	Psychologists Counselors Occupational Therapists Physical Therapists Nurses Social Workers Clinic Aide Homebound Child Find Student Data Services

Appendix D
Glossary of General Fund Expense Description

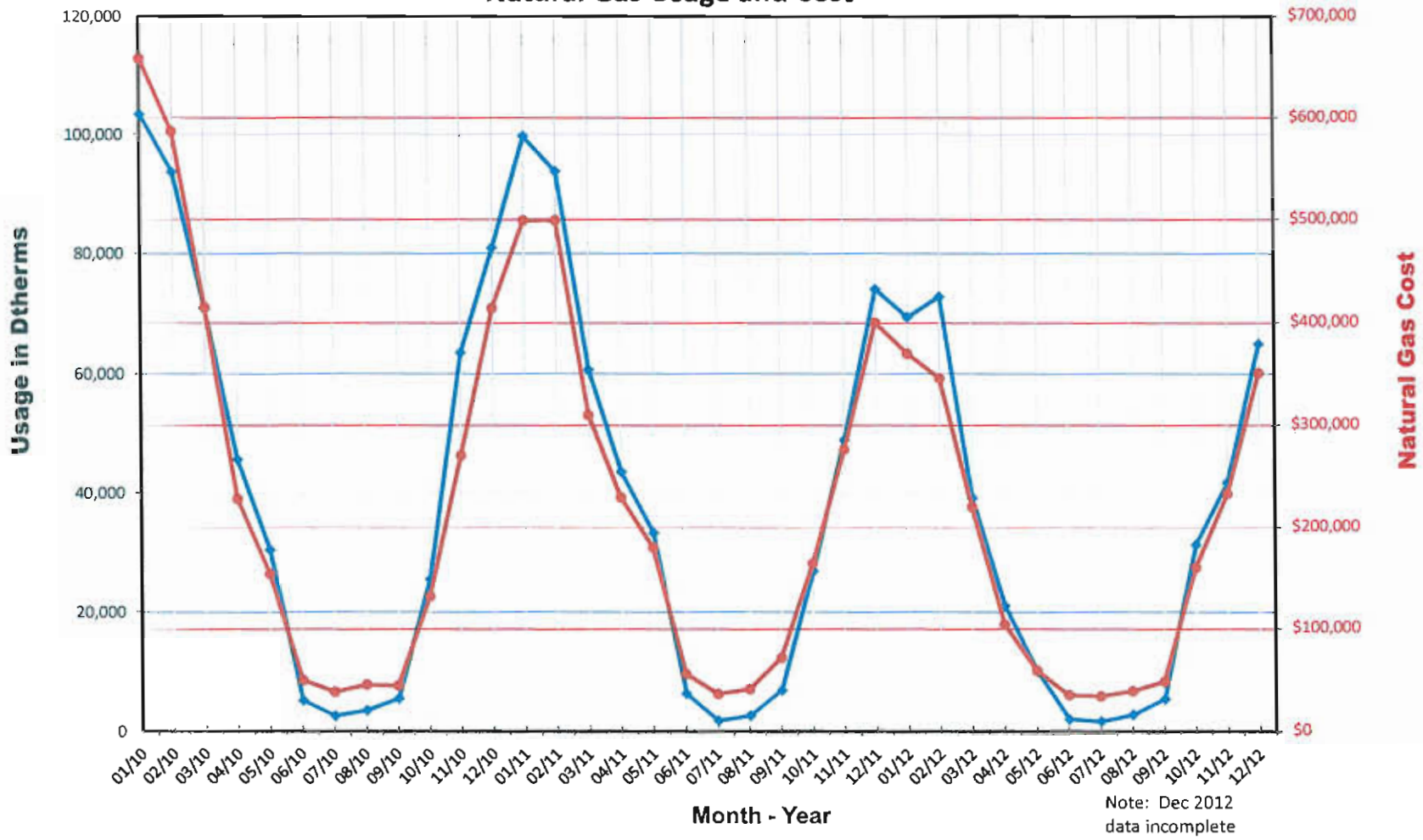
	- Curriculum Development and Training Salaries, benefits and other expenditures supporting this function	Central Athletics Career and Technical Education Division of Instruction Online Education Iza Learning Assessment and Research Instructional Technology Grants Management
<u>Operations and Maintenance</u>		
	- Utilities and Energy Management Salaries, benefits and utility expenditures supporting this function	Natural Gas Propane Electricity Voice Communication Lines Water and Sanitation Storm Water Energy Management
	- Custodial Salaries, benefits and supply expenditures supporting this function	Custodians Trades Technicians Substitute Custodians
	- Facilities Salaries, benefits and supply expenditures supporting this function	Zone facility support Care & Upkeep of Grounds and Equipment Environmental Compliance Funded Work Orders Network and Data Administration
	- School Site Supervision Salaries and benefits supporting this function.	Campus Supervisors
<u>Transportation</u>	PRIOR YEAR ONLY Salaries, benefits, fuel, maintenance for District bus services.	

Appendix E

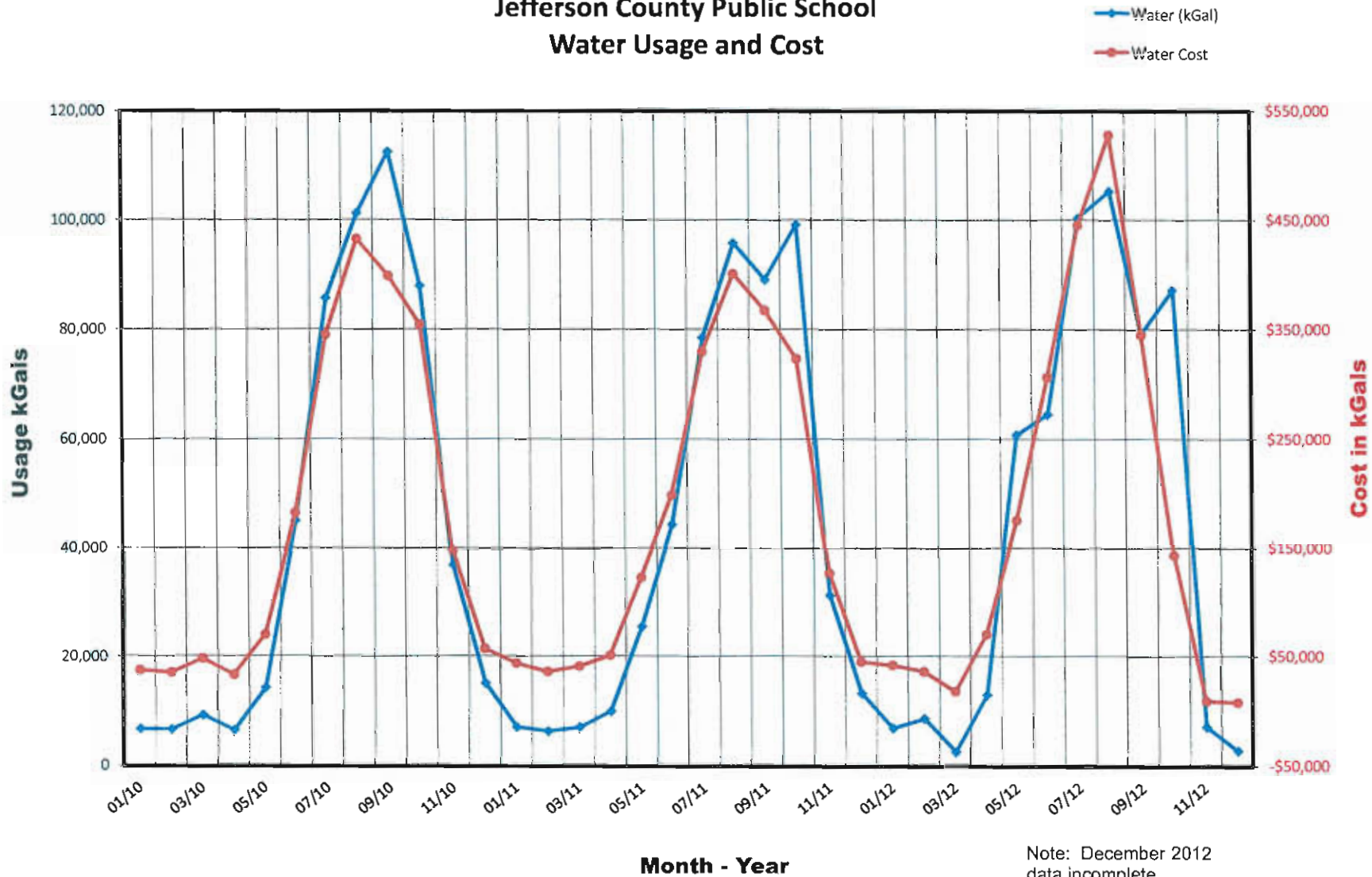
Jefferson County Public Schools Electrical Usage and Cost



Jefferson County Public School Natural Gas Usage and Cost



Jefferson County Public School Water Usage and Cost



Appendix F

**Executive Limitations - Business Services
2nd Quarter 2013 Financial Report**

Executive Limitations	Compliant	Notes/Comments
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/ieffco/board.nsf/Public>

Appendix G

ARRA and Other Stimulus Funding

Jeffco Public Schools received federal grant money through ARRA and other stimulus funding that was spent over the past three years depending on the individual grant. The funds were one-time money and most of the grants were completed by September 30, 2011. The district was being strategic in using these funds for one-time costs to avoid on-going expenditures after the money was gone. There are a few new ARRA awards including the Strategic Comp, Race to the Top and Results Matter grants that are currently active. The following sections detail the initiatives funded with each award, the funding period, the award amount, the actual year to date expenditures and the number of jobs (FTEs) currently funded with these grant monies.

National School Lunch Equipment – July 2009 – September 2009

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

National Board Certified Teacher Stipend – October 2009 – June 2010

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 – January 2010 – December 2010

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.

Education Jobs Fund Program – August 2010 – June 2011

The Ed Jobs program is a new Federal program that provides assistance to States to save or create education jobs for the 2010/2011 school year. Jobs funded under this program include those that provide educational and related services for early childhood, elementary, and secondary education. CDE received funds based two-thirds on relative populations and one-third on its child population. The State then sub-allocated the money to Local Education Agencies (LEAs). Jeffco used this funding to cover the salary and benefit costs that would have been paid from the general fund had it not been for this grant funding. Charter schools also received an allocation from this money and similar to the district used it to cover the cost of salary and benefits for existing employees or to reinstate pay that was previously reduced.

State Fiscal Stabilization Fund (SFSF) – March 2011 – June 2011

The State Fiscal Stabilization Funds are considered Federal dollars and are to be used to “backfill” the Public School Finance Act total program funds. The district will use the funds to cover teacher salary and benefits that would normally be expended in the general fund.

IDEA - Part B and Preschool – July 2009 – September 2011

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 money was 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 – July 2009 – September 2011

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 – July 2009 – September 2011

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 – July 2009 – September 2011

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.

McKinney-Vento Homeless – July 2009 – September 2011

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

Education Jobs Fund Program – Supplemental – July 2011 – June 2012

The Supplemental Ed Jobs program is a continuation of the Federal program that provides assistance to States to save or create education jobs for the 2011/2012 school year. Jobs funded under this program include those that provide educational and related services for early childhood, elementary, and secondary education. Jeffco used this funding to cover classroom teacher salary and benefit costs that would have been paid from the general fund had it not been for this grant funding.

Results Matter – February 2012 – December 2012

The Results Matter grant is used to develop a new state assessment system which reflects the expectations of the updated academic standards and the requirements of the Colorado Achievement Plan for Kids.

Strategic Compensation – October 2010 – September 2015

The Teacher Incentive Fund will be used to plan and implement a strategic compensation plan that makes differentiated teacher and principal compensation, promotion, and retention decisions on the basis of demonstrated effectiveness in achieving student learning growth. The plan will rely on multiple measures, including results from the Colorado Growth Model and locally-developed value-added models and a rigorous new evaluation system that balances, individual, team and school-level measures of effective teaching and leadership. The plan rewards teachers both for student growth and their own leadership in spreading their teaching expertise. Peer and administrator observations will lead not only human capital decision-making, but professional development plans that will serve to grow teacher leadership capacity and human capital in the district, particularly in the 20 highest-need schools that will serve as pilot sites.

Race to the Top – July 2012 – December 2015

The Race to the Top grant award will be used to align Jeffco standards to those developed by CDE and develop performance standards for non-classroom licensed staff. Peer evaluators will be trained to train instructional leaders in observation and feedback based on the performance standards. Jeffco will have a data collection and distribution system that connects licensed staff with student growth data.

Jefferson County School District, No. R-1 ARRA and Other Stimulus Grants Schedule of Awards, Expenditures, and FTEs							
Grant Name	Funding Period	Grant Award	Prior Years Actuals	YTD December 31, 2012 Actuals	Total Inception to Date Actuals	Inception to Date % of Grant Award	FTEs Funded - December 2012
Original Awards:							
National School Lunch Equipment	Jul 2009 - Sep 2009	\$ 179,300	\$ 150,164	\$ -	\$ 150,164	83.75%	-
National Board Certified Teacher Stipend	Oct 2009 - Jun 2010	52,242	52,223	-	52,223	99.96%	-
Alternative Compensation for Teachers	Jan 2010 - Dec 2010	473,923	368,716	-	368,716	77.80%	-
Education Jobs Fund Program	Aug 2010 - Jun 2011	15,710,516	15,710,516	-	15,710,516	100.00%	-
State Fiscal Stabilization Fund (SFSF)	Mar 2011 - Jun 2011	6,032,366	6,032,366	-	6,032,366	100.00%	-
IDEA - Part B and Preschool	Jul 2009 - Sep 2011	15,459,840	15,459,840	-	15,459,840	100.00%	-
Title I - A: Low Income Students	Jul 2009 - Sep 2011	9,498,743	9,498,743	-	9,498,743	100.00%	-
Title I -D: Delinquent Students	Jul 2009 - Sep 2011	55,633	15,370	-	15,370	27.63%	-
Title II - D: Technology	Jul 2009 - Sep 2011	276,999	276,999	-	276,999	100.00%	-
McKinney - Vento Homeless	Jul 2009 - Sep 2011	70,000	70,000	-	70,000	100.00%	-
Education Jobs Fund - Supplemental	Jul 2011 - Jun 2012	515,171	515,171	-	515,171	100.00%	-
Results Matter	Feb 2012 - Dec 2012	17,598	2,841	5,397	8,238	46.81%	0.02
Strategic Compensation	Oct 2010 - Sep 2015	38,683,600	8,541,830	795,624	9,337,454	24.14%	65.04
Race to the Top	Jul 2012 - Dec 2015	653,186	-	62,922	62,922	9.63%	1.00
Total		\$ 87,679,117	\$ 56,694,779	\$ 863,943	\$ 57,558,722		65.06