

Quarterly Financial Report For The Year Ended June 30, 2010

**Submitted to the Board of Education
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by
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Jeffco Public Schools

Quarterly Financial Report

For The Year Ended June 30, 2010

Table of Contents

Description:	<u>Page</u>
Cash Management Summary.....	1
Schedule of Investments.....	2
Cash Receipts and Disbursements	3
General Fund Revenues.....	4
General Fund Expenditures by Type	5
Summary of Transfers	6
General Fund Expenditures by Activity	7
Comparative Schedule of Beginning Fund Balance, Revenue, Expenditures and Ending Fund Balance for General Fund.....	11
Budget Reconciliation.....	12
Accruals and Estimates.....	13
Capital and Debt Service.....	14
Comparative Schedule of Revenues, Expenditures & Changes in Fund Balance for:	
Debt Service	15
Capital Reserve	16
Building Fund – Capital Projects.....	17
Special Revenue Funds	18
Comparative Schedule of Revenues, Expenditures & Changes in Fund Balance for:	
Grants.....	19
Campus Activity	20
Enterprise Funds	21
Comparative Schedule of Revenues, Expenditures & Changes in Retained Earnings for:	
Food Service.....	23
Child Care.....	24

Property Management	25
Internal Service Funds.....	26
Comparative Schedule of Revenues, Expenditures and Changes in Retained Earnings for:	
Central Services	27
Employee Benefits	28
Risk Management	29
Technology	30
Charter Schools	31
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance for Charter Schools.....	33

Appendix A:

Employee Management Analysis

Appendix B:

Flag Program Criteria

Appendix C:

Performance Indicators

Appendix D:

Glossary of General Fund Expense Descriptions

Appendix E:

Utilities Cost and Usage

Appendix F:

Executive Limitations Compliance

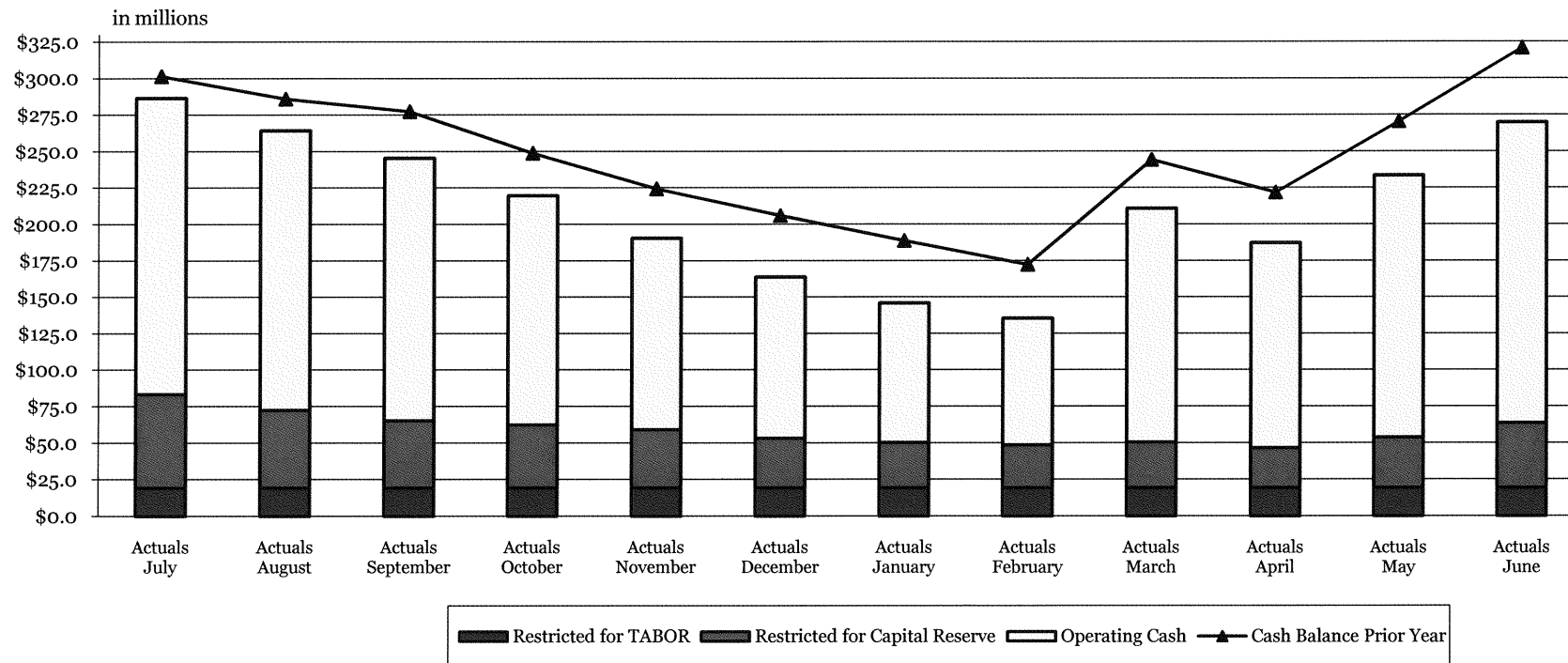
Appendix G:

ARRA Stimulus Funding

Cash Management

The total operating cash balance at June 30, 2010 was \$269.8 million compared to \$320.8 million at June 30, 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 and General Fund reserves.

Jeffco Public Schools
Ending Cash Balances: July 2009 through June 2010
As of June 30, 2010



Jefferson County School District, No. R-1
Schedule of Investments
As of June 30, 2010

Financial Institution	Purchase Date	Maturity Date	Yield	S & P Rating	Balance as of June 30, 2010	Percent of Portfolio
US Bank - Cash Concentration	6/30/2010	7/1/2010	0.25%		\$ 1,611,364.64	0.60%
US Bank Sweep ¹	6/30/2010	7/1/2010	0.09%		11,182,521.17	4.14%
1st Bank ²	5/1/2010	5/1/2011	0.90%		5,092,258.11	1.89%
Colotrust - Operating Plus	6/30/2010	7/1/2010	0.23%	AAAm	201,448,937.37	74.66%
MBIA Investment - FDA Proceeds ³	10/2/2006	4/22/2015	1.95%		50,498,876.78	18.71%
<u>Invested/Total Pooled Cash⁴</u>					<u>\$ 269,833,958.06</u>	<u>100.00%</u>
Weighted Average of yield and maturity on June 30, 2010			0.56%			
<u>Weighted Average as of June 30, 2009</u>			<u>0.70%</u>			
Change			-0.14%			
<u>Wells Fargo Bond Redemption Fund</u>					66,739,424.87	
<u>Funds Held in Trust</u>					<u>\$ 66,739,424.87</u>	

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

² Renew 12 month Certificate of Deposit on May 1, 2010 at an APR of 0.90%

³ 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.

⁴ 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 June 30, 2010

	2009/2010 YTD Actual	2008/2009 YTD Actual	Variance Increase (Decrease)
Total Cash Flow for All Funds (excluding Debt Service)			
Operating Cash Balance	\$ 320,794,510	\$ 323,344,656	\$ (2,550,146)
Receipts			
Property Tax	193,914,997	194,534,221	(619,223)
Property Tax - Mill Override - 1999	24,601,919	24,713,177	(111,258)
Performance Promise	10,401,334	10,677,239	(275,905)
Additional Mill Levy - 2004	38,121,766	38,054,357	67,409
Specific Ownership Tax	24,553,684	26,687,854	(2,134,170)
State Equalization	351,790,156	335,584,448	16,205,708
Other State Revenues ¹	20,077,633	21,053,813	(976,181)
Food Service Receipts ²	20,504,021	21,350,150	(846,130)
School Based Fees (including Child Care) ³	41,384,953	43,387,372	(2,002,419)
Grant Receipts ⁴	41,023,202	34,059,856	6,963,346
Investment Earnings	1,539,224	4,712,350	(3,173,125)
Other Receipts ⁵	15,347,601	18,895,495	(3,547,894)
Grand Total Receipts	783,260,489	773,710,332	9,550,157
Disbursements			
Payroll - Employee	566,338,390	553,752,436	12,585,954
Payroll Related - Benefits	78,754,550	70,681,795	8,072,756
Capital Reserve Projects ⁶	56,950,210	26,114,526	30,835,684
Non-Compensatory Operating Expenses	132,177,890	125,711,721	6,466,170
Grand Total Disbursements	834,221,041	776,260,477	57,960,564
Net increase (decrease) in cash	(50,960,552)	(2,550,146)	(48,410,406)
Total Cash on hand	\$ 269,833,958	\$ 320,794,510	\$ (50,960,552)
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)
Total Operating Cash	\$ 224,824,289	\$ 276,026,145	\$ (51,201,856)

¹ Other state revenue lower due to decrease in Vocational Ed payments of \$1.4 million and offset by State Transportation revenues up \$322,000.

² Food service receipts lower due to fewer serving days and timing of Federal Reimbursement payments.

³ Fewer student fees and other school revenues \$1.3 million, All Day Kindergarten revenues down \$408,000.

⁴ Increase for Grant receipts due to Federal ARRA funds.

⁵ Other receipts lower in 2009 for insurance claims reimbursement \$432,000, \$800,000 in turf fields and land sale and \$2.7M in credit union payroll reimbursements. This is offset by ERATE payments received of \$1.9M.

⁶ Disbursements are increasing for bond projects in the capital reserve fund.

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Jefferson County School District
General Fund Revenues
As of June 30, 2010

Taxes ¹	\$	292,784,800	\$	294,465,228	\$	(1,680,428)	(1)%
State of Colorado ²		340,083,668		327,223,284	\$	12,860,384	4%
Interest		2,849,279		4,311,036	\$	(1,461,757)	(34)%
Tuition and Fees ³		9,791,867		9,346,380	\$	445,487	5%
Federal and Other ⁴		6,169,148		6,147,135	\$	22,013	0%
Total Revenues	\$	651,678,762	\$	641,493,063	\$	10,185,699	2%

¹ Specific ownership taxes decreased by \$(1,697,377).

² State equalization increased by \$13.9 million due to inflation adjustments. State Vocational Ed revenue is down by \$(1,562,795) because of a refund due to Colorado Community College Systems for overpayments to Jeffco in FY2007.

³ Revenue from charter school billing for services increased \$639,224, offset by a decrease in field trips \$(100,219), GED testing and Planetarium closing \$(147,209).

⁴ Revenue for Golden and Arvada West turf fields in FY2009 not in FY2010 \$(600,000). A decrease in Pepsi sponsorship of \$(67,500). Revenue increases include an IRS refund of \$179,356, indirect cost increases of \$446,000 and funded work order billings of \$55,572.

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Total year-to-date expenditures for fiscal year 2010 are \$626,077,817. Expenditures were higher than prior year-to-date expenditures of \$615,114,278. A breakout by expenditure objects is reflected below:

General Fund Expenditures by Type
For the year ended June 30, 2010

Account Description	Y-T-D Expenditures 2009/2010	Y-T-D Expenditures 2008/2009	Variance Increase (Decrease)	Percent Increase (Decrease)	Comments
Salaries	\$ 442,227,842	\$ 431,646,643	\$ 10,581,199	2%	Increase/Decrease: \$10.6M increase due to COLA and step increases plus two 1% additional one-time payments, plus 20 additional All Day Kindergarten teachers. Increases were partially offset by an overall reduction in staff of 107 positions.
Benefits	104,995,629	101,464,815	\$ 3,530,814	3%	\$3.53M Benefit increases relate to increased salaries and increase in legislative mandated employer PERA contribution rate.
Purchased Services	55,515,655	54,329,384	\$ 1,186,271	2%	Increase/Decrease Election Expense \$(520,000) Technology services \$209,000 Athletic Trainer \$132,000 Unemployment Comp. Insurance \$290,000 Student Transportation \$(185,000) Const. Maint/Repair Bldg \$(409,000) Utilities \$1,160,000 Voice Communication Line \$589,000 Mileage & Travel - \$(88,000)
Materials and Supplies	22,117,793	24,811,122	\$ (2,693,329)	(11)%	Increase/Decrease Office Materials/Supplies & Equipment \$(645,000) Copier Usage \$(38,000) Athletic Supplies \$(203,000) Maint. Materials/Supplies \$(168,000) Fuel \$(268,000) Clinic Supplies \$103,000 Testing Materials \$(53,000) Vehicle parts/Supplies \$(62,000) Instructional Mat/Equipment \$(1.35M)
Capital Outlay	1,220,899	2,862,314	\$ (1,641,415)	-57%	Increase/Decrease: Plant/Shop Equip. \$276,044 Fleet Vehicles \$(257,000) Bus \$115,000 Building Improvements \$(1.83)M - Turf fields and master planning
Total Expenditures	\$ 626,077,817	\$ 615,114,278	\$ 10,963,539	2%	

Note: Compensation & benefits increases include COLA = 1.0%, two 1% payouts and Steps = approximately 4.5% for employees eligible for a step increase.

Transfers:

The following table summarizes the transfers from the General Fund:

Summary of Transfers From the General Fund		
	2009/2010	2008/2009
	Year to date	Year to date
Mandatory and Other Transfers		
Colorado Preschool funding ¹	4,468,518	3,867,041
Mandatory transfer to Capital Reserve ²	28,980,100	22,128,000
Mandatory transfer to Risk Management	<u>6,751,400</u>	<u>7,039,300</u>
Total mandatory and required transfers	40,200,018	33,034,341
 Additional Transfers		
Transfer to Technology for infrastructure	2,450,000	2,450,000
Transfer to Campus Activity to cover waived fees	<u>497,178</u>	<u>-</u>
Total additional transfers	<u>2,947,178</u>	<u>2,450,000</u>
 Total transfers	<u><u>\$ 43,147,196</u></u>	<u><u>\$ 35,484,341</u></u>

¹Colorado Preschool slots increased by 85.

²The Capital Reserve increase was used for facility usage implementation \$2.1 million and to payoff COP's \$4 million.

General Fund - Expenditures by Activity for the year ended June 30, 2010					
Description	Y-T-D Expenditures 2009/2010	Y-T-D Expenditures 2008/2009	Variance Increase (Decrease)	Percent Increase (Decrease)	Comments
General Administration:					
Board of Education	\$ 549,866	\$ 1,013,395	(463,529)	(46)%	Increase/Decrease: Consultants \$9,500 Legal Fees \$71,000 Mileage & Travel \$(3,800) Election Expense \$(520,000) Fees for District Membership \$(4,200) Community Relations \$(1,900) Office Materials/Supplies \$(11,800)
District Wide Administration	3,538,654	2,315,383	1,223,271	53%	Increase/Decrease: Compensation and Benefits \$280,000 Employee Training/Conf. \$(10,000) Legal Fees \$(125,000) Contracted Services \$(10,000) Meals & Refreshments \$(13,000) Reclass of Departments from Learning & Educ. Achievement, HR and School Mgmt \$1.1M
Direct Instruction:					
School Staffing (Teachers, Substitute Teachers and Media Specialists)	298,730,372	287,143,982	11,586,390	4%	Increase/Decrease: Compensation and Benefits \$11.6M
Exceptional Student Services	57,598,168	61,877,293	(4,279,125)	(7)%	Increase/Decrease: Compensation and Benefits \$(4.26M) - 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)	8,935,163	7,782,018	1,153,145	15%	Increase/Decrease: Compensation and Benefits \$1.15M
Other School Support Programs (Outdoor labs, Gifted & Talented, Johnson Program, Homebound)	3,775,316	3,512,705	262,611	7%	Increase/Decrease: Compensation and Benefits \$262,000
School Discretionary Spending	34,343,066	34,610,268	(267,202)	(1)%	Increase/Decrease: Compensation and Benefits \$2.64M Instructional Mat/Equip. \$(1.47M) Office Materials/Equip. \$(273,000) Contract Serv./Consultants \$149,000 Buses \$58,000 Athletic Supplies/Equip. \$(231,000) Building Improvements \$(1.16M)
Total Direct Instruction	\$ 403,382,086	\$ 394,926,266	\$ 8,455,820	2%	

General Fund - Expenditures by Activity for the year ended June 30, 2010					
Description	Y-T-D Expenditures 2009/2010	Y-T-D Expenditures 2008/2009	Variance Increase (Decrease)	Percent Increase (Decrease)	Comments
Indirect Instruction:					
School Indirect Instruction Staffing	\$ 60,309,817	\$ 59,394,174	\$ 915,643	2%	Increase/Decrease: Compensation and Benefits \$900,000
Other School Programs (Miller, Multicultural, JCAAP, Mt.View Detention, Summer School)	5,348,681	5,257,263	91,418	2%	Increase/Decrease: Compensation and Benefits \$56,000 Software Purch./Lease \$9,900 Employee Training/Conf. \$(6,000) Office Materials/ Equipment \$10,500 Meals/Refreshments \$(7,600) Contract Services \$29,000
Other School Support Programs (Outdoor labs, Gifted & Talented, Johnson Program, Homebound)	5,312,494	4,865,827	446,667	9%	Increase/Decrease: Compensation and Benefits \$(10,800) Printing \$(17,000) Out of District Students \$350,000 Office Mat/Equip. \$(51,000) Employee Train/Conf. \$(12,000) Clinic Supplies \$103,000 Contract Serv./Consultants \$(12,000) Meals/Refreshments \$15,000 Instructional Mat/Equip. \$79,000
Total Athletics (Central and Stadiums)	7,699,246	8,075,604	(376,358)	(5)%	Increase/Decrease: Compensation and Benefits \$229,000 Athletic Supplies \$(9,400) Building Improvements \$(658,000) Athletic Trainers \$132,000 Game Officials/Game Costs/Security \$(25,000) Maint Materials/Supplies \$(4,200) Fleet Maint. \$(5,000) Plant Shop/Equipment \$(8,300) Student Transportation \$(8,000) Building Rental \$(6,200) Contract Services \$(10,300)
Exceptional Student Services	5,309,015	4,549,910	759,105	17%	Increase/Decrease: Compensation and Benefits \$228,000 Instructional Mat/Supplies \$145,000 Legal Fees/ADA Settlements \$141,000 Contracted Services \$133,000 Tuition for Spec. Ed. preschool \$(165,000) Testing Materials \$22,000 Student Transportation \$(79,000) Office Supplies/Equip \$66,000 Reclass from Business Services for Grants Mgmt \$260,000.

General Fund - Expenditures by Activity for the year ended June 30, 2010					
Description	Y-T-D Expenditures 2009/2010	Y-T-D Expenditures 2008/2009	Variance Increase (Decrease)	Percent Increase (Decrease)	Comments
Learning & Educational Achievement (Curriculum & Instruction, Educational Technology, Assessment, Career Development, Educational Equity)	18,182,903	17,455,387	727,516	4%	Increase/Decrease: Compensation and Benefits \$811,000 Student Admin./Entry Fee \$48,000 Office Supply/Equip \$(329,000) Instructional Mat/Equip \$(72,000) Contract Serv/Labor \$165,000 Technology Services \$62,000 Software Purchase \$225,000 Reclass of department to District Wide Admin. \$(184,000)
School Management	1,602,255	2,226,678	(624,423)	(28)%	Increase/Decrease: Compensation and Benefits \$(52,000) Professional Growth \$(3,600) Meals/Refreshments \$(4,900) Telephone/Pagers \$(5,900) Legal Fees \$(30,000) Office Mat/Supplies \$(19,000) Reclass Department to District Wide Admin. \$(504,000)
Total Indirect Instruction	\$ 103,764,410	\$ 101,824,843	\$ 1,939,567	2%	
Support Services:					
Transportation	20,724,671	21,517,649	(792,978)	(4)%	Increase/Decrease: Compensation and Benefits \$(207,000) Fuel \$(268,000) Plant Shop/Equip. \$139,000 Vehicle Supplies/Parts \$(60,000) Software Purchase/Lease \$(15,000) Building Improvements \$(66,000) Student Transportation \$(86,000) Fleet Vehicles \$(256,000) Bus \$56,000 Contract Repairs \$(28,000)
Custodial Services	27,115,015	26,578,601	536,414	2%	Increase/Decrease: Compensation and Benefits \$577,000 Office Mat./Supplies \$(11,000) Custodial Supplies \$(29,000)
Field Services and Property Management	19,400,656	20,899,658	(1,499,002)	(7)%	Increase/Decrease: Compensation and Benefits \$(144,000) Construction Maint./Repair Bldg. \$(413,000) Contract Serv./Consultants \$(840,000) Permits/Licenses/Fees \$(55,000) Maint. Materials/Supplies \$(174,000) Building Improvements \$50,000 Plant/Shop Equipment \$152,000 Office Mat./Equip. \$(51,000) Legal Fees \$(29,000)

General Fund - Expenditures by Activity for the year ended June 30, 2010					
Description	Y-T-D Expenditures 2009/2010	Y-T-D Expenditures 2008/2009	Variance Increase (Decrease)	Percent Increase (Decrease)	Comments
Telecommunications and Network Services	4,998,930	4,412,947	585,983	13%	Increase in District band width and decrease in T1 lines.
Utilities:					
Refuse & Dump Fees	358,905	367,066	(8,161)	(2)%	Decrease in roll-off bins for construction
Natural Gas	3,280,715	2,366,594	914,121	39%	Small rate increase, usage increase
Propane	110,877	101,370	9,507	9%	Refill needs
Electricity	9,792,593	9,274,050	518,543	6%	Rate decrease, usage increase
Water & Sanitation	1,995,467	2,250,836	(255,369)	(11)%	Decrease in consumption.
Waste Water Management	248,584	263,912	(15,328)	(6)%	
Total Telecommunications and Network Services and Utilities	\$ 20,786,072	\$ 19,036,775	\$ 1,749,297	9%	
Business Services (Budget, Accounting, Accounts Payable, Purchasing and Warehouse, Treasurer's Fees, Technology Services)	\$ 18,299,219	\$ 18,441,767	\$ (142,548)	(1)%	Increase/Decrease: Compensation and Benefits \$(27,000) Contract Serv./Consultants \$21,000 Postage \$13,000 Technology Services \$146,000 Community Relations \$(23,000) Office Equip/Supplies \$(10,000) Reclass department to Exceptional Student Services \$(260,000)
Human Resources	4,481,717	4,379,458	102,259	2%	Increase/Decrease: Compensation and Benefits \$(26,000) Contract Services \$160,000 Employee Train/Conf. \$20,000 Unemployment Comp. \$290,000 Contract Maint./Equip Repair \$77,000 Reclass department to District Wide Admin. \$(412,000)
Total Business Services, Human Resources	\$ 22,780,935	\$ 22,821,225	\$ (40,290)	(0)%	
District Wide	828,774	980,773	(151,999)	(18)%	Increase/Decrease: Waived student fees \$(135,000) Change in accounting. Deer Creek Crisis Expense \$31,000 IRS Finding 2005 \$(40,000)
Debt Service - COP's	3,206,679	3,199,710	6,969	0%	Increase: Debt service payment on COP's issued for the Supplemental Retirement program. Payments made in December and June
Total Expenditures	\$ 626,077,817	\$ 615,114,278	\$ 10,963,539	2%	
Note: Compensation & benefits increases include COLA = 1.0%, two 1% one-time payouts and Steps = approximately 4.5%					

Jefferson County School District, No. R-1
Comparative Schedule of Beginning Fund Balance, Revenue, Expenditures, and Ending Fund Balance
For the year ended June 30, 2010
General Fund

	June 30, 2008 Actuals	2008/2009 Revised Budget	June 30, 2009 Actuals	2008/2009 Y-T-D % of Budget	* 2009/2010 Revised Budget	June 30, 2010 Actuals	2009/2010 Y-T-D % of Budget
Beginning Fund Balance							
Reserve for TABOR	\$ 16,152,691	\$ 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	100.00%	24,604,571	24,604,571	100.00%
Reserve for School Carry Forward	9,264,665	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	100.00%	3,000,000	3,000,000	100.00%
Reserve for School Operations	4,500,000	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	100.00%	109,040,937	109,040,937	100.00%
Total	166,110,187	175,394,848	175,394,848	100.00%	166,289,292	166,289,292	100.00%
Revenues							
Property Taxes	266,031,028	268,489,100	268,037,205	99.83%	265,903,100	268,054,154	100.81%
State of Colorado	315,220,190	326,695,100	327,223,284	100.16%	339,593,500	340,083,668	100.14%
Specific Ownership Taxes	28,858,670	26,255,000	26,428,023	100.66%	24,861,500	24,730,646	99.47%
Interest Earnings	8,286,204	3,000,000	4,311,036	143.70%	1,700,000	2,849,279	167.60%
Tuition & Fees	9,043,607	8,771,600	9,346,380	106.55%	9,164,000	9,791,867	106.85%
Other	5,467,413	4,824,100	6,147,135	127.43%	5,386,600	6,169,148	114.53%
Total Revenues	632,907,112	638,034,900	641,493,063	100.54%	646,608,700	651,678,762	100.78%
Expenditures							
Current:							
Direct instruction	379,570,753	392,648,587	394,926,266	100.58%	417,509,570	403,382,086	96.62%
Indirect instruction	94,795,961	107,610,614	101,824,843	94.62%	101,139,219	103,764,410	102.60%
Transportation	20,926,866	22,142,429	21,517,649	97.18%	22,639,010	20,724,671	91.54%
Custodial services	27,305,768	27,006,222	26,578,601	98.42%	27,543,948	27,115,015	98.44%
Field services and property management	19,183,158	21,704,995	20,899,658	96.29%	20,650,435	19,400,656	93.95%
Telecommunications, network, utilities	19,441,113	19,052,554	19,036,775	99.92%	20,867,180	20,786,072	99.61%
Business Services, Human Resources	19,458,542	23,606,500	22,821,225	96.67%	23,103,549	22,780,935	98.60%
General administration	2,660,032	3,564,447	3,328,778	93.39%	4,676,843	4,088,520	87.42%
Districtwide	1,362,088	850,352	980,773	115.34%	795,246	828,773	104.22%
Debt Service:							
Principal	1,165,000	1,225,000	1,225,000	100.00%	1,295,000	1,295,000	100.00%
Interest	2,035,116	1,972,500	1,974,710	100.11%	1,910,600	1,911,679	100.06%
Total Expenditures	587,904,397	621,384,200	615,114,278	98.99%	642,130,600	626,077,817	97.50%
Excess (deficiency) of revenues over (under) expenditures	45,002,715	16,650,700	26,378,785	158.42%	4,478,100	25,600,945	571.69%
Other Financing Sources (Uses):							
Transfers in (out):							
Child Care Fund	(3,030,012)	(3,873,200)	(3,867,041)	99.84%	(4,470,700)	(4,468,518)	99.95%
Construction Management	(21,208,000)	(22,128,000)	(22,128,000)	100.00%	(28,980,100)	(28,980,100)	100.00%
Risk Management	(6,459,300)	(7,039,300)	(7,039,300)	100.00%	(6,751,400)	(6,751,400)	100.00%
Technology	(2,400,000)	(2,450,000)	(2,450,000)	100.00%	(2,450,000)	(2,450,000)	100.00%
Campus Activity	-	-	-	0.00%	(570,000)	(497,178)	0.00%
Total Other Financing Sources (Uses)	(33,097,312)	(35,490,500)	(35,484,341)	99.98%	(43,222,200)	(43,147,196)	99.83%
Special Items:							
Supplemental Retirement Contribution	(2,620,742)	-	-	-	-	-	-
Net change in fund balance	9,284,661	(18,839,800)	(9,105,556)	48.33%	(38,744,100)	(17,546,251)	45.29%
Ending Fund Balance							
Reserve for TABOR	\$ 16,658,292	\$ 18,625,400	\$ 16,943,784	90.97%	\$ 19,265,300	\$ 17,247,286	89.53%
Reserve for Fiscal Emergency	-	-	-	0.00%	11,033,000	-	0.00%
Reserve for District/Board of Education	24,945,000	24,855,368	24,604,571	98.99%	25,685,200	25,043,113	97.50%
Reserve for School Carry Forward	9,250,000	8,922,500	11,200,000	125.53%	8,900,000	12,700,000	142.70%
Reserve for Maintenance Operations	4,000,000	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	100.00%	-	-	0.00%
Unallocated	117,541,556	99,651,780	109,040,937	109.42%	60,661,692	91,752,642	151.25%
Total	\$ 175,394,848	\$ 156,555,048	\$ 166,289,292	106.22%	\$ 127,545,192	\$ 148,743,041	116.62%

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**Jefferson County School District, No. R-1
Budget Reconciliation
June 30, 2010**

	<u>Revenue Budget</u>	<u>Appropriation Budget</u>	<u>Org Budget</u>
2009/2010 Original Adopted Budget	660,402,000	670,507,400	670,507,400
Supplemental Appropriation Adjustments:			
Salary and Benefit Adjustment due to settled negotiations		8,023,300	8,023,300
Spring 2010 Supplemental Appropriation	(13,793,300)	6,822,100	6,822,100
2009/2010 Revised Budget	<u>646,608,700</u>	<u>685,352,800</u>	<u>685,352,800</u>

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 <u>expenses</u> for the year ended June 30, 2010	
General Fund	\$ 2,499,552
Grants	185,890
Employee Benefits	499,722
Technology	405,962
Campus Activity	100,550
Central Services	123,736
Capital Reserve	148,699
Child Care	213
Charter Schools	49,096
Risk Management	75
Food Services	107,090
Total accruals and estimates	<u>\$ 4,120,585</u>

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. Interest payments for general obligation debt were made on June 15, 2010 for \$11,375,019.

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. The major project expenses in 2010 were Connections Learning Ralston Elementary, Jeffco Open, Oberon Middle, Mandalay Middle and three site energy infrastructure improvements. Actual expenditures were below budget due to timing in construction progress and payment schedule.

Building Fund - Capital Projects

The Building fund is closed.

Jefferson County School District, No. R-1
Debt Service
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance
For the year ended June 30, 2010

	June 30, 2008 Actuals	2008/2009 Revised Budget	June 30, 2009 Actuals	2008/2009 Y-T-D % of Budget	2009/2010 Revised Budget	June 30, 2010 Actuals	2009/2010 Y-T-D % of Budget
Revenue:							
Property Tax	\$ 81,150,128	\$ 81,800,000	\$ 81,427,715	99.54%	\$ 81,600,000	\$ 81,620,338	100.02%
Interest	-	-	123,329	0.00%	25,000	2,877	11.51%
Total Revenues	81,150,128	81,800,000	81,551,044	99.70%	81,625,000	81,623,216	100.00%
Expenditures:							
Debt Service							
Principal retirements	40,265,000	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	33,263,964	99.94%	31,615,084	31,613,141	99.99%
Total Debt Service	76,477,575	75,667,500	75,648,964	99.98%	76,735,084	76,733,141	100.00%
Excess of Revenues Over (Under) Expenditures	4,672,553	6,132,500	5,902,080	96.24%	4,889,916	4,890,075	100.00%
Other Financing Sources (Uses)							
General Obligation Bond Proceeds	35,890,000	-	-	-	233,400,000	233,400,000	100.00%
Payment to Refunded Bond Escrow Agent	(37,762,766)	-	-	-	(274,967,916)	(274,967,916)	100.00%
Premium from refunding bonds	2,139,650	-	-	-	35,855,500	35,855,493	100.00%
Total other financing sources (uses)	266,884	-	-	-	(5,712,416)	(5,712,424)	100.00%
Excess of Revenues and Other Financing Sources & Uses Over (Under) Expenditures	4,939,437	6,132,500	5,902,080	96.24%	(822,500)	(822,349)	99.98%
Fund Balance - Beginning	58,083,150	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	\$ 68,924,667	99.67%	\$ 68,102,167	\$ 68,102,318	100.00%

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Jefferson County School District, No. R-1
Capital Reserve
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance
For the year ended June 30, 2010

	June 30, 2008	2008/2009	June 30, 2009	2008/2009	2009/2010	June 30, 2010	2009/2010
	Actuals	Revised Budget	Actuals	Y-T-D % of Budget	Revised Budget	Actuals	Y-T-D % of Budget
Revenue:							
Interest	\$ 2,277,663	\$ 500,000	\$ 1,343,113	268.62%	\$ 225,000	\$ 188,557	83.80%
Other	1,969,309	1,423,200	569,173	39.99%	350,000	473,899	135.40%
Total Revenues	4,246,972	1,923,200	1,912,286	99.43%	575,000	662,456	115.21%
Expenditures:							
Capital Outlay							
New buildings and land	1,358,614	37,502,100	7,078,201	18.87%	69,179,500	8,312,362	12.02%
School additions/Improvements	6,759,522	-	26,071,256	0.00%	-	29,259,380	0.00%
Grounds improvements	710,930	-	246,784	0.00%	-	943,169	0.00%
Mechanical/electrical improvements	188,422	-	3,901,812	0.00%	-	8,288,540	0.00%
Roof replacement	-	-	6,678	0.00%	-	1,908,946	0.00%
Vehicles and large equipment	1,615,521	94,000	95,464	101.56%	1,032,800	1,641,183	158.91%
Total Capital Outlay	10,633,009	37,596,100	37,400,195	99.48%	70,212,300	50,353,579	71.72%
Debt Service							
Payment on COPs	1,170,000	1,200,000	1,200,000	100.00%	5,185,000	5,185,000	100.00%
Interest on COPs	232,053	203,900	200,913	98.54%	238,200	164,053	68.87%
Total Debt Service	1,402,053	1,403,900	1,400,913	99.79%	5,423,200	5,349,053	98.63%
Total Expenditures	12,035,062	39,000,000	38,801,108	99.49%	75,635,500	55,702,632	73.65%
Excess of Revenues Over (Under) Expenditures	(7,788,090)	(37,076,800)	(36,888,822)	99.49%	(75,060,500)	(55,040,176)	73.33%
Other Financing Sources (Uses)							
Operating Transfer In	21,208,000	22,128,000	22,128,000	100.00%	28,980,100	28,980,100	100.00%
Total other financing sources (uses)	21,208,000	22,128,000	22,128,000	100.00%	28,980,100	28,980,100	100.00%
Excess of Revenues and Other Financing Sources & Uses Over (Under) Expenditures	13,419,910	(14,948,800)	(14,760,822)	98.74%	(46,080,400)	(26,060,076)	56.55%
Fund Balance - Beginning	63,798,958	77,218,868	77,218,868	100.00%	62,458,046	62,458,046	100.00%
Fund Balance - Ending	\$ 77,218,868	\$ 62,270,068	\$ 62,458,046	100.30%	\$ 16,377,646	\$ 36,397,970	222.24%

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Jefferson County School District, No. R-1
Building Fund -Capital Projects
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance
For the year ended June 30, 2010

	June 30, 2008 Actuals	2008/2009 Revised Budget	June 30, 2009 Actual	2008/2009 Y-T-D % of Budget	2009/2010 Revised Budget	June 30, 2010 Actuals	2009/2010 Y-T-D % Spent
Revenue:							
Interest	\$ 4,242,297	\$ 452,300	\$ 448,667	99.20%	\$ 1,700	\$ 1,605	94.42%
Total Revenues	4,242,297	452,300	448,667	99.20%	1,700	1,605	94.42%
Expenditures:							
Capital Outlay							
New buildings and land	42,199,191	50,629,200	20,651,774	40.79%	1,700	1,605	94.41%
School additions/Improvements	54,367,465	-	29,637,772	0.00%	-	-	0.00%
Grounds improvements	1,549,552	-	78,574	0.00%	-	-	0.00%
Mechanical/electrical improvements	624,146	-	39,967	0.00%	-	-	0.00%
Roof replacement	27,601	-	-	0.00%	-	-	0.00%
Total Capital Outlay	98,767,955	50,629,200	50,408,087	99.56%	1,700	1,605	94.41%
Excess of Revenues Over (Under) Expenditures	(94,525,658)	(50,176,900)	(49,959,420)	99.57%	-	-	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)	(49,959,420)	99.57%	-	-	0.00%
Fund Balance - Beginning	144,485,078	49,959,420	49,959,420	100.00%	-	-	0.00%
Fund Balance - Ending	\$ 49,959,420	\$ (217,480)	\$ -	0.00%	\$ -	\$ -	0.00%

Special Revenue Funds:

Grants Fund

The Grants Fund has excess revenue over expenditures of \$878,068 for the year ended June 30, 2010.

This is higher than the prior year by \$1,092,710. Expenditures for 2010 are approximately \$10.4 million higher than 2009.

The major variances are:

- Increase spending of \$11.9 million for the American Recovery & Reinvestment Act (ARRA) grants including Title I-A (Support for Disadvantaged Student, IDEA (Students with Disabilities), Title II-D (Technology), Title I-D (Support to Delinquent Institutions), National School Lunch Equipment Grant, Alternative Compensation Grant and National Board Teacher Stipend Grant.
- Decreased spending for Medicaid of \$241,000 due to decreased funding.
- Decreased spending for Teaching American History Grant, 21st Century Grants, Charter School Start-up Grants, and improvement of Education Grant of \$946,000 due to final spend down of multi-year allocations.

Campus Activity Fund

The Campus Activity fund has net income of \$843,224 higher than the prior year by \$715,825. Revenue and expenses are lower than the previous year. Revenue collections are down due to a decrease in fundraising and student activities. Vending machine commissions also declined due to healthier choice requirements. Donations were up this year, in part due to a large donation of \$291,541 given to Miller Special. Expenses are lower due to a decline in resale fundraising expenditures and decreased materials and supplies.

Jefferson County School District, No. R-1
Grants
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance
For the year ended June 30, 2010

	June 30, 2008	2008/2009	June 30, 2009	2008/2009	2009/2010	June 30, 2010	2009/2010
	Actuals	Revised Budget	Actuals	Y-T-D % of Budget	Revised Budget	Actuals	Y-T-D % of Budget
Revenue:							
Federal government	\$ 32,279,112	\$ 31,437,142	\$ 31,517,137	100.25%	\$ 42,560,000	\$ 42,567,618	100.02%
State of Colorado	1,131,345	713,253	1,323,920	185.62%	2,490,000	1,467,374	58.93%
Gifts & Grants	1,141,200	2,280,160	1,347,251	59.09%	650,000	1,659,035	255.24%
Total Revenues	<u>34,551,657</u>	<u>34,430,555</u>	<u>34,188,308</u>	<u>99.30%</u>	<u>45,700,000</u>	<u>45,694,028</u>	<u>99.99%</u>
Expenditures:							
Elementary instruction	8,120,490	13,574,328	6,928,713	51.04%	8,033,700	8,018,701	99.81%
Middle level instruction	788,552	34,935	1,035,243	2963.34%	1,314,800	1,312,299	99.81%
Senior high instruction	1,011,428	739,792	759,746	102.70%	448,700	447,907	99.82%
Instructional services	7,451,007	3,731,641	10,042,276	269.11%	13,055,100	13,035,061	99.85%
Exceptional student services	17,566,627	16,349,859	15,636,972	95.64%	22,007,700	21,969,470	99.83%
Total Expenditures	<u>34,938,104</u>	<u>34,430,555</u>	<u>34,402,950</u>	<u>99.92%</u>	<u>44,860,000</u>	<u>44,783,438</u>	<u>99.83%</u>
Excess of Revenue Over Expenditures	(386,447)	-	(214,642)	0.00%	840,000	910,590	108.40%
Other financing sources							
Transfer to Campus Activity Fund	-	-	-	0.00%	(40,000)	(32,522)	81.31%
Total other financing sources (uses)	-	-	-	-	(40,000)	(32,522)	81.31%
Excess of Revenues and Other Financing Sources & Uses Over (Under) Expenditures	(386,447)	-	(214,642)	0.00%	800,000	878,068	109.76%
Fund Balance - Beginning	1,744,016	1,357,569	1,357,569	100.00%	1,142,927	1,142,927	100.00%
Fund Balance - Ending	<u>\$ 1,357,569</u>	<u>\$ 1,357,569</u>	<u>\$ 1,142,927</u>	<u>84.19%</u>	<u>\$ 1,942,927</u>	<u>\$ 2,020,995</u>	<u>104.02%</u>

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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 year ended June 30, 2010

	June 30, 2008	2008/2009	June 30, 2009	2008/2009	2009/2010	June 30, 2010	2009/2010
	Actuals	Revised Budget	Actuals	Y-T-D % of Budget	Revised Budget	Actuals	Y-T-D % of Budget
Revenue:							
Interest	\$ 18,355	\$ 19,000	\$ 4,069	21.42%	\$ 5,000	\$ 3,059	61.18%
Student activities	7,216,469	7,800,000	6,243,921	80.05%	7,366,000	5,979,390	81.18%
Fund raising	5,092,200	5,447,300	5,019,131	92.14%	5,484,000	4,597,050	83.83%
Fees and dues	6,391,607	6,643,000	7,326,834	110.29%	6,609,000	6,854,127	103.71%
Donations	2,046,195	1,737,400	2,117,942	121.90%	1,915,000	2,797,171	146.07%
Other	4,794,248	4,960,000	3,221,886	64.96%	5,079,000	2,379,946	46.86%
Total Revenues	25,559,074	26,606,700	23,933,783	89.95%	26,458,000	22,610,744	85.46%
Expenditures:							
Athletics and activities	25,899,521	26,500,000	24,006,384	90.59%	26,383,000	22,497,220	85.27%
Total Expenditures	25,899,521	26,500,000	24,006,384	90.59%	26,383,000	22,497,220	85.27%
Excess of Revenue Over (Under) Expenditures	(340,447)	106,700	(72,601)	-68.04%	75,000	113,524	151.37%
Transfer from Other Funds	200,000	200,000	200,000	100.00%	765,000	729,700	95.39%
Excess of Revenues and Other Financing Sources & Uses Over (Under) Expenditures	(140,447)	306,700	127,399	41.54%	840,000	843,224	100.38%
Fund Balance - Beginning	9,177,302	9,036,855	9,036,855	100.00%	9,036,855	9,164,254	101.41%
Fund Balance - Ending	\$ 9,036,855	\$ 9,343,555	\$ 9,164,254	98.08%	\$ 9,876,855	\$ 10,007,478	101.32%

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Enterprise Funds:

Food Services Fund



Food Services ended the year with a loss of \$(1,314,031) higher than planned by \$209,631. There were three less serving days than the prior year resulting in lower food sales and reimbursement revenue being lower by \$(22,000). Purchased food costs have increased from 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 benefit costs are higher than planned due to using less substitutes and filling the hourly worker positions, backfilling for leaves and training. The repair and maintenance expense line incurred additional expense this year due to the department taking over school stores that required electrical circuit upgrades, a complete kitchen rewiring and new water heaters. Expenses also increased from the prior year for consultants and contract services \$144,634, worker's compensation \$115,337 and computer purchases \$136,053. The fund would have posted a larger loss if contributed capital from the bond program had not been posted for the kitchen construction for the year of \$1,172,164. The Food Service fund is yellow flagged for year end due to the concerns in the larger than anticipated loss and continued projected losses for the next five years. Budget and accounting staff are working with the department to forecast accurately and develop a plan to eliminate future losses.

Child Care Fund

The Child Care Fund has net income year to date of \$56,515, a decrease from the prior year of \$(391,795).
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 ended the year with a net loss of \$(107,039) and ending net assets of \$739,727. 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 and one school eliminated a program. Extended Day Kindergarten programs were budgeted for a loss in fiscal year 2010 due to fund balance spend down from sites that moved to the general fund.

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 \$124,656 and ending net assets of \$1,811,759. Net income is \$97,942 lower than the prior year. Colorado Preschool funding is up \$601,478 due to an increase of 85 slots. The special education allocation for FY2010 is down \$165,000 because Para salaries were moved back to the general fund special education budget. Expenses are up \$427,903 due to salary increases and indirect cost adjustments.

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 gain of \$5,741. The ending net assets for the program is \$59,194. 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 (SAE) - These programs provide before and after care for elementary students. These sites are managed by the Central department for School Age Enrichment. Centrally managed SAE ended the year with net income of \$33,157 and net assets of \$1,207,010. The prior year net income was \$238,628. 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 \$(561,937). The fund paid for \$750,000 of the capital asset master planning services. This is budgeted in the administrative services line. Schools also received a total of \$200,000 into their Campus Activity Funds.

Jefferson County School District, No. R-1
Food Service
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
For the year ended June 30, 2010

	June 30, 2008	2008/2009	June 30, 2009	2008/2009	2009/2010	June 30, 2010	2009/2010
	Actuals	Revised Budget	Actuals	Y-T-D % of Budget	Revised Budget	Actuals	Y-T-D % of Budget
Revenue:							
Food sales	\$ 12,972,700	\$ 14,181,100	\$ 12,380,857	87.31%	\$ 13,030,000	\$ 11,259,632	86.41%
Service contracts	261,144	280,000	351,931	125.69%	327,000	477,141	145.91%
Total Revenues	13,233,844	14,461,100	12,732,788	88.05%	13,357,000	11,736,773	87.87%
Expenses:							
Purchased food	7,965,955	9,334,700	8,641,400	92.57%	9,464,000	9,251,600	97.76%
USDA commodities	1,770,751	1,400,000	1,483,285	105.95%	1,500,000	1,288,277	85.89%
Salaries and employee benefits	9,777,954	10,400,000	10,420,267	100.19%	11,107,100	11,478,474	103.34%
Administrative services	573,534	627,700	684,458	109.04%	971,300	964,327	99.28%
Utilities	322,123	357,500	355,941	99.56%	365,000	358,616	98.25%
Supplies	1,100,690	1,650,000	1,450,737	87.92%	1,378,000	1,384,426	100.47%
Repairs and maintenance	30,760	40,000	52,818	132.05%	140,000	154,793	110.57%
Depreciation	358,302	334,600	304,358	90.96%	325,000	290,729	89.46%
Other	268,584	301,600	1,851	0.61%	6,000	3,862	64.37%
Total Expenses	22,168,653	24,446,100	23,395,115	95.70%	25,256,400	25,175,104	99.68%
Income (Loss) from Operations	(8,934,809)	(9,985,000)	(10,662,327)	106.78%	(11,899,400)	(13,438,331)	112.93%
Non-Operating Revenues (Expenses):							
Donated Commodities	1,936,122	1,400,000	1,344,642	96.05%	1,600,000	1,211,084	75.69%
Contributed Capital	45,649	-	338,000	0.00%	-	1,172,164	0.00%
Federal/State Reimbursement	7,758,305	8,100,000	8,735,385	107.84%	9,180,000	9,753,337	106.25%
Interest revenues	158,870	-	86,217	0.00%	30,000	13,583	45.28%
Loss on sale of capital assets	(408)	-	(30,066)	0.00%	(15,000)	(25,868)	172.45%
Total Non-operating Revenue (Expenses)	9,898,538	9,500,000	10,474,178	110.25%	10,795,000	12,124,300	112.31%
Net Income (loss)	963,729	(485,000)	(188,149)	38.79%	(1,104,400)	(1,314,031)	118.98%
Net Assets - Beginning	7,256,815	8,220,543	8,220,544	100.00%	8,032,395	8,032,395	100.00%
Net Assets - Ending	\$ 8,220,544	\$ 7,735,543	\$ 8,032,395	103.84%	\$ 6,927,995	\$ 6,718,364	96.97%

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Jefferson County School District, No. R-1
Child Care
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
For the year ended June 30, 2010

	June 30, 2008	2008/2009	June 30, 2009	2008/2009	2009/2010	June 30, 2010	2009/2010
	Actuals	Revised Budget	Actuals	Y-T-D % of Budget	Revised Budget	Actuals	Y-T-D % of Budget
Revenue:							
Service contracts	\$ 1,336,380	\$ 1,298,400	\$ 1,306,740	100.64%	\$ 1,158,000	\$ 1,128,846	97.48%
Tuition	9,949,093	9,858,400	9,713,006	98.53%	9,586,000	9,167,085	95.63%
Total Revenues	11,285,473	11,156,800	11,019,746	98.77%	10,744,000	10,295,931	95.83%
Expenses:							
Salaries and employee benefits	10,705,506	12,070,000	11,575,138	95.90%	12,009,500	11,637,396	96.90%
Administrative services	1,210,305	1,325,800	1,386,933	104.61%	1,748,400	1,577,647	90.23%
Utilities	6,044	7,500	4,688	62.51%	7,000	6,868	98.11%
Supplies	730,904	1,187,900	870,808	73.31%	780,000	808,669	103.68%
Repairs and maintenance	12,535	18,000	47,833	265.74%	22,500	19,510	86.71%
Rent	905,148	750,000	650,191	86.69%	690,000	659,314	95.55%
Depreciation	15,030	16,000	8,698	54.36%	14,800	15,639	105.67%
Other	23,861	30,000	3,055	10.18%	6,000	3,179	52.98%
Total Expenses	13,609,333	15,405,200	14,547,344	94.43%	15,278,200	14,728,222	96.40%
Income (Loss) from Operations	(2,323,860)	(4,248,400)	(3,527,598)	83.03%	(4,534,200)	(4,432,291)	97.75%
Non-Operating Revenues (Expenses):							
Contributed Capital	-	-	32,738	0.00%	-	-	0.00%
Interest revenues	122,590	14,600	76,129	521.43%	-	20,288	0.00%
Loss on sale of capital assets	(2,260)	-	-	0.00%	-	-	0.00%
Total Non-operating Revenue (Expenses)	120,330	14,600	108,867	745.66%	-	20,288	0.00%
Income (Loss) before Operating Transfers	(2,203,530)	(4,233,800)	(3,418,731)	80.75%	(4,534,200)	(4,412,003)	97.30%
Operating transfer from General Fund	3,030,012	3,873,200	3,867,041	99.84%	4,470,700	4,468,518	99.95%
Net Income (loss)	826,482	(360,600)	448,310	-124.32%	(63,500)	56,515	-89.00%
Net Assets - Beginning	2,486,383	3,312,866	3,312,865	100.00%	3,761,175	3,761,175	100.00%
Net Assets - Ending	\$ 3,312,865	\$ 2,952,266	\$ 3,761,175	127.40%	\$ 3,697,675	\$ 3,817,690	103.25%

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Jefferson County School District, No. R-1
Property Management
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
For the year ended June 30, 2010

	June 30, 2008 Actuals	2008/2009 Revised Budget	June 30, 2009 Actuals	2008/2009 Y-T-D % of Budget	2009/2010 Revised Budget	June 30, 2010 Actuals	2009/2010 Y-T-D % of Budget
Revenue:							
Building Rental	\$ 1,921,999	\$ 1,720,000	\$ 1,728,955	100.52%	\$ 1,700,000	\$ 1,674,886	98.52%
Total Revenues	1,921,999	1,720,000	1,728,955	100.52%	1,700,000	1,674,886	98.52%
Expenses:							
Salaries and employee benefits	905,025	938,000	826,480	88.11%	910,700	856,478	94.05%
Administrative services	143,041	100,000	102,730	102.73%	990,000	878,855	88.77%
Utilities	195,108	250,000	193,560	77.42%	210,000	181,108	86.24%
Supplies	33,362	55,000	33,389	60.71%	55,000	48,843	88.81%
Repairs and maintenance	125	-	-	0.00%	-	7,663	0.00%
Other	17,043	15,000	52,482	349.88%	30,000	14,539	48.46%
Depreciation Expense	53,518	71,500	16,983	23.75%	65,000	62,194	95.68%
Total Expenses	1,347,222	1,429,500	1,225,624	85.74%	2,260,700	2,049,680	90.67%
Income (Loss) from Operations	574,777	290,500	503,331	173.26%	(560,700)	(374,794)	66.84%
Non-Operating Revenues (Expenses):							
Interest revenues	105,460	21,000	61,621	293.43%	-	14,415	0.00%
Gain (loss) on sale of capital assets	(9,307)	-	-	0.00%	-	(1,558)	0.00%
Total Non-operating Revenue (Expenses)	96,153	21,000	61,621	293.43%	-	12,857	0.00%
Transfer to Campus Activity Fund	(200,000)	(200,000)	(200,000)	100.00%	(200,000)	(200,000)	0.00%
Net Income (Loss)	470,930	111,500	364,952	327.31%	(760,700)	(561,937)	73.87%
Net Assets - Beginning	3,625,296	4,096,225	4,096,226	100.00%	4,461,178	4,461,178	100.00%
Net Assets - Ending	\$ 4,096,226	\$ 4,207,725	\$ 4,461,178	106.02%	\$ 3,700,478	\$ 3,899,241	105.37%

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Internal Service Funds:

Central Services Fund

Central Services net income is \$211,102 for the period ending June 30, 2010. The reduction of one technician reduced labor costs for the fund by 8.14 percent for the fiscal year. Utilization of the copiers by schools is 3.26 percent lower than the prior year. While the reduced utilization of copiers by schools and departments impacts the revenue, expenses are also reduced as shown by a reduction of paper and toner expenses for the year. Additional school requests for Smartboard and projector installs caused additional expense in the repair and maintenance line but was offset by additional revenue.

Employee Benefits Fund

The Employee Benefits Fund for vision, dental and group life self-insurance ended the year with net income of \$2, 212,774. This is due primarily to a Kaiser rebate payment of \$1,611,900. Revenues are down from the previous year by \$439,588 because of a decrease in life insurance premiums, PERA payback recoveries and Kaiser rebates. Expenses are up over the previous year by \$341,472 as a result of increased life insurance claims \$(451,000) and dental claims \$(74,000), but the fund did see a decrease in vision claims \$(107,000) and PERA paybacks \$(84,000).

Risk Management Fund

The Risk Management Fund has net income of \$1,360,594 for the year. Several large claims have increased insurance recovery revenue and claim expense. There were two large workers compensation settlements for \$288,000 and a large property claim for Woodrow Wilson Charter School gym damage of \$709,000. In addition, there was hail damage to multiple sites in the District in July 2009 for over \$2,000,000. There is still another \$1,000,000 in estimated costs to complete work related to the hail damage.

Technology Fund

The Technology Fund has net income of \$1,814,111 for the year. This is higher than budgeted by \$4,076,111. ERATE funding of \$1,900,000 for 2009 and 2010 was received in 2010 that was not included in the plan due to difficulties with ERATE. Revenue is also higher than planned due to additional billings for support and equipment. Expenses are lower than budgeted due to unfilled staff positions, some of the positions will be filled, others are being permanently eliminated for reductions. Additionally, contract expenses are also lower than planned due to the timing of expenditures for IT projects.

Jefferson County School District, No. R-1
Central Services
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
For the year ended June 30, 2010

	June 30, 2008	2008/2009	June 30, 2009	2008/2009	2009/2010	June 30, 2010	2009/2010
	Actuals	Revised Budget	Actuals	Y-T-D % of Budget	Revised Budget	Actuals	Y-T-D % of Budget
Revenue:							
Services	\$ 3,694,084	\$ 3,552,800	\$ 3,669,970	103.30%	\$ 3,816,000	\$ 3,729,903	97.74%
Total Revenues	3,694,084	3,552,800	3,669,970	103.30%	3,816,000	3,729,903	97.74%
Expenses:							
Salaries and employee benefits	1,115,050	1,117,600	1,163,570	104.11%	1,179,300	1,090,519	92.47%
Utilities	4,109	5,000	8,830	176.60%	10,600	9,169	86.50%
Supplies	1,350,268	1,523,300	1,461,178	95.92%	1,578,800	1,349,615	85.48%
Repairs and maintenance	423,920	660,000	511,871	77.56%	494,200	612,305	123.90%
Depreciation	362,328	370,700	361,603	97.55%	268,700	234,813	87.39%
Other	1,204	3,000	3,044	101.47%	2,000	1,945	97.25%
Administration	292,431	223,900	263,060	117.49%	258,900	223,396	86.29%
Total Expenses	3,549,310	3,903,500	3,773,156	96.66%	3,792,500	3,521,762	92.86%
Income (Loss) from Operations	144,774	(350,700)	(103,186)	29.42%	23,500	208,141	885.71%
Non-Operating Revenues (Expenses):							
Interest revenue	21,210	4,000	17,566	439.15%	2,000	5,530	276.50%
Interest expense	-	-	-	0.00%	-	-	0.00%
Loss on sale of capital assets	-	(5,000)	-	0.00%	-	(2,569)	0.00%
Total Non-operating Revenue (Expenses)	21,210	(1,000)	17,566	-1756.60%	2,000	2,961	148.05%
Net Income (loss)	165,984	(351,700)	(85,620)	24.34%	25,500	211,102	827.85%
Net Assets - Beginning	1,640,613	1,806,597	1,806,597	100.00%	1,720,977	1,720,977	100.00%
Net Assets - Ending	\$ 1,806,597	\$ 1,454,897	\$ 1,720,977	118.29%	\$ 1,746,477	\$ 1,932,079	110.63%

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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 year ended June 30, 2010

	June 30, 2008	2008/2009	June 30, 2009	2008/2009	2009/2010 Revised	June 30, 2010	2009/2010
	Actuals	Revised Budget	Actuals	Y-T-D % of Budget	Budget	Actuals	Y-T-D % of Budget
Revenue:							
Insurance premiums	\$ 7,500,020	\$ 7,430,000	\$ 9,279,877	124.90%	\$ 9,002,000	\$ 8,840,289	98.20%
Total Revenues	7,500,020	7,430,000	9,279,877	124.90%	9,002,000	8,840,289	98.20%
Expenses:							
Salaries and employee benefits	57,419	68,100	69,506	102.06%	116,700	65,469	56.10%
Claim losses	5,909,805	5,500,000	5,416,591	98.48%	6,580,000	5,750,768	87.40%
Premiums paid	290,749	1,350,000	362,295	26.84%	360,000	317,978	88.33%
Administration	453,291	600,000	493,308	82.22%	782,600	548,959	70.15%
Total Expenses	6,711,264	7,518,100	6,341,700	84.35%	7,839,300	6,683,174	85.25%
Income (Loss) from Operations	788,756	(88,100)	2,938,177	-3335.05%	1,162,700	2,157,115	185.53%
Non-Operating Revenues:							
Interest revenue	359,696	-	199,171	0.00%	18,000	55,659	0.00%
Total Non-operating Revenue (Expenses)	359,696	-	199,171	0.00%	18,000	55,659	0.00%
Net Income (loss)	1,148,452	(88,100)	3,137,348	-3561.12%	1,180,700	2,212,774	187.41%
Net Assets - Beginning	7,549,564	8,698,016	8,698,016	100.00%	11,835,364	11,835,364	100.00%
Net Assets - Ending	\$ 8,698,016	\$ 8,609,916	\$ 11,835,364	137.46%	\$ 13,016,064	\$ 14,048,138	107.93%

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Jefferson County School District, No. R-1
Risk Management
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
For the year ended June 30, 2010

	June 30, 2008	2008/2009	June 30, 2009	2008/2009	2009/2010 Revised	June 30, 2010	2009/2010
	Actuals	Revised Budget	Actuals	Y-T-D % of Budget	Budget	Actuals	Y-T-D % of Budget
Revenue:							
Insurance premiums	\$ 10,351,376	\$ 1,000,000	\$ 1,100,617	110.06%	\$ 3,132,600	\$ 4,038,050	128.90%
Services	42,539	50,000	51,675	103.35%	62,000	50,513	81.47%
Total Revenues	10,393,915	1,050,000	1,152,292	109.74%	3,194,600	4,088,563	127.98%
Expenses:							
Salaries and employee benefits	1,859,054	2,045,500	1,999,087	97.73%	1,935,500	2,013,508	104.03%
Depreciation	21,712	50,000	25,865	51.73%	27,000	27,357	101.32%
Claim losses	10,805,588	3,281,500	3,030,261	92.34%	6,696,000	5,169,196	77.20%
Premiums	1,180,577	2,315,000	1,942,950	83.93%	2,115,000	1,742,969	82.41%
Administration	365,692	463,100	360,567	77.86%	490,000	564,220	115.15%
Total Expenses	14,232,623	8,155,100	7,358,730	90.23%	11,263,500	9,517,250	84.50%
Income (Loss) from Operations	(3,838,708)	(7,105,100)	(6,206,438)	87.35%	(8,068,900)	(5,428,687)	67.28%
Non-Operating Revenues (Expenses):							
Interest revenue	259,262	100,000	137,578	137.58%	13,000	43,572	335.17%
Loss on sale of capital assets	(14,240)	(25,000)	(4,862)	19.45%	-	(5,691)	0.00%
Total Non-operating Revenue (Expenses)	245,022	75,000	132,716	176.95%	13,000	37,881	291.39%
Operating transfer from General Fund	6,459,300	7,039,300	7,039,300	100.00%	6,751,400	6,751,400	100.00%
Net Income (loss)	2,865,614	9,200	965,578	10495.41%	(1,304,500)	1,360,594	-104.30%
Net Assets - Beginning	3,117,420	5,983,034	5,983,034	100.00%	6,948,612	6,948,612	100.00%
Net Assets - Ending	\$ 5,983,034	\$ 5,992,234	\$ 6,948,612	115.96%	\$ 5,644,112	\$ 8,309,206	147.22%

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Jefferson County School District, No. R-1
Technology
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
For the year ended June 30, 2010

	June 30, 2008	2008/2009	June 30, 2009	2008/2009	2009/2010	June 30, 2010	2009/2010
	Actuals	Revised Budget	Actuals	Y-T-D % of Budget	Revised Budget	Actuals	Y-T-D % of Budget
Revenue:							
Services	\$ 15,049,384	\$ 16,465,500	\$ 17,201,704	104.47%	\$ 16,869,400	\$ 19,302,931	114.43%
Total Revenues	15,049,384	16,465,500	17,201,704	104.47%	16,869,400	19,302,931	114.43%
Expenses:							
Salaries and employee benefits	8,964,255	10,666,200	10,044,328	94.17%	10,796,900	10,155,204	94.06%
Utilities	42,204	58,000	40,139	69.21%	45,900	63,333	137.98%
Supplies	473,512	518,800	373,161	71.93%	315,600	542,538	171.91%
Repairs and maintenance	1,676,430	3,036,400	2,443,173	80.46%	2,557,000	2,470,203	96.61%
Depreciation	3,115,788	3,450,000	3,293,074	95.45%	3,264,600	3,191,637	97.77%
Other	29,217	17,500	16,404	93.74%	23,300	8,049	34.55%
Administration	2,812,095	2,209,200	2,718,106	123.04%	4,503,100	3,510,933	77.97%
Total Expenses	17,113,501	19,956,100	18,928,385	94.85%	21,506,400	19,941,897	92.73%
Income (Loss) from Operations	(2,064,117)	(3,490,600)	(1,726,681)	49.47%	(4,637,000)	(638,966)	13.78%
Non-Operating Revenues (Expenses):							
Interest revenue	-	-	2,082	0.00%	-	3,077	0.00%
Interest expense	(38,883)	(75,000)	(527,584)	703.45%	(75,000)	-	0.00%
Transfers in	2,400,000	2,450,000	2,450,000	100.00%	2,450,000	2,450,000	100.00%
Loss on sale of capital assets	-	-	-	0.00%	-	-	0.00%
Total Non-operating Revenue (Expenses)	2,361,117	2,375,000	1,924,498	81.03%	2,375,000	2,453,077	103.29%
Net Income (Loss)	297,000	(1,115,600)	197,817	-17.73%	(2,262,000)	1,814,111	-80.20%
Net Assets - Beginning	8,278,171	8,575,171	8,575,171	100.00%	8,772,988	8,772,988	100.00%
Net Assets - Ending	\$ 8,575,171	\$ 7,459,571	\$ 8,772,988	117.61%	\$ 6,510,988	\$ 10,587,099	162.60%

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Charter Schools



Mountain Phoenix -is borrowing \$(92,733) from the District at the end of the year. 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 Board of Education approved the school to continue borrowing up to the original \$95,000 for this school year. The school has a new principal that is working with District staff to begin repayments of the loan to the District in 2011.



Rocky Mountain Deaf School - The school is borrowing \$(37,238) at the end of the year. Billings to the District are current. There are outstanding billings of \$21,956 to other Districts at the end of the year.






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 year. Their original forecast was to not be borrowing at year end. The District has been notified that the school will not borrow from the District for the first quarter 2011 and will secure an operating loan from an outside party if necessary.

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 \$680,042
Jefferson Academy \$417,243
Collegiate Academy \$759,381
Lincoln Academy \$319,642
Montessori Peaks \$830,019
Excel Academy \$745,371
Rocky Mountain Academy of Evergreen \$282,549
Woodrow Wilson \$678,332
Total = \$4,712,579

Those marked with a yellow flag are being monitored:

	Charter Schools	Operating Cash	TABOR Reserve Cash	Total Cash
	Free Horizon	638,058	79,188	717,246
	Mountain Phoenix	(92,733)	6,517	(86,216)
	New America	575,923	51,694	627,617
	Compass Montessori - Wheat Ridge	512,199	117,695	629,894
	Compass Montessori - Golden	82,725	86,774	169,499
	Montessori Peaks	606,277	108,242	714,519
	Excel Academy	1,153,711	107,775	1,261,486
	Rocky Mountain Academy of Evergreen	586,760	97,168	683,928
	Jefferson Academy	222,586	184,888	407,474
	Collegiate Academy	195,734	113,180	308,914
	Lincoln Academy	936,796	108,936	1,045,732
	Rocky Mountain Deaf School	(37,238)	46,195	8,957
	Woodrow Wilson Academy	1,509,798	111,653	1,621,451

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 year ended June 30, 2010**

	June 30, 2008	2008/2009	June 30, 2009	2008/2009	2009/2010	June 30, 2010	2009/2010
	Actuals	Revised Budget	Actuals	Y-T-D % of Budget	Revised Budget	Actuals	Y-T-D % of Budget
Revenue:							
Intergovernmental Revenue	\$ 30,114,454	\$ 38,742,000	\$ 32,128,892	82.93%	\$ 41,236,000	\$ 34,475,727	83.61%
Other Revenue	5,432,470	-	6,036,786	0.00%	-	6,371,556	0.00%
Total Revenues	35,546,924	38,742,000	38,165,678	98.51%	41,236,000	40,847,284	99.06%
Expenditures:							
Other Instructional Programs	37,797,815	39,900,000	38,945,496	97.61%	40,000,000	39,625,212	99.06%
Total Expenditures	37,797,815	39,900,000	38,945,496	97.61%	40,000,000	39,625,212	99.06%
Excess of Revenues Over (Under) Expenditures	(2,250,891)	(1,158,000)	(779,818)	67.34%	1,236,000	1,222,072	98.87%
Other Financing Sources (Uses)							
Capital lease	2,791,578	4,300,000	4,245,500	98.73%	7,000,000	-	0.00%
Capital lease refunding	-	(3,100,000)	(3,082,712)	99.44%	-	-	0.00%
Total Other Financing Sources (Uses)	2,791,578	1,200,000	1,162,788	96.90%	7,000,000	-	0.00%
Excess of Revenues and Other Financing Sources & Uses Over (Under) Expenditures	540,687	42,000	382,970	911.83%	8,236,000	1,222,072	14.84%
Fund Balance - Beginning	8,369,978	8,910,665	8,910,665	100.00%	9,293,635	9,293,635	100.00%
Fund Balance - Ending	\$ 8,910,665	\$ 8,952,665	\$ 9,293,635	103.81%	\$ 17,529,635	\$ 10,515,707	59.99%

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Appendix A

**Employee Management Analysis as of
June 30, 2010**

General Fund:

This report shows the number of FTEs that were active on June 1, 2010. On this day, the District was under budget in the General Fund by 99.11 FTEs. The number of unfilled FTEs increased from the prior month by 15.30 partially due to more employees on unpaid leave of absense. 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 Schools are 44.09 FTEs under budget due to conservative staffing at schools.
 - Page 1 - Elementary Schools - 47.73
 - Page 1 - Middle Schools - .06
 - Page 1 - High Schools - (6.47)
 - Page 2 - Districtwide Schools - 2.77
- * Instructional departments are under budget by a total of 22.93 FTEs due to unfilled positions.
 - Page 3 - Diverse Learners - 11.90
 - Page 4 - Educational Technology Services - 2.13
 - Page 6 - Learning & Educational Achievement - 2.78
 - Page 6 - Other School Programs - 3.50
 - Page 7 - Other School Support Programs - .50
 - Page 7 - School & Student Success - 1.12
 - Page 8 - School Management - 1.00
- * Field Services, Custodial and Transportation are under budget by a total of 40.28 FTEs due to unfilled positions.
 - Page 2 - Custodial Services - 27.75
 - Page 4 - Field Services - 19.17
 - Page 8 - Transportation - (6.64)
- * Assessment, Instructional Data Services, Business Services, and Districtwide Leadership are under budget by a total of 7.75 FTEs due to unfilled positions.
 - Page 5 - Financial Services/Technology Services - 4.25
 - Page 6 - Instructional Data Services - 3.50

Other Funds:

The District is under budget in the other funds by 2.12 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.

- * Page 9 - Capital Projects Fund is under budget by 6.00 FTEs due to the completion of capital projects resulting in unfilled positions.
- * Page 10 - Grants and Campus Activity Funds are under budget by 11.02 FTEs because of fluctuation in grant funding during the year.
- * Page 11 - Child Care Fund is under budget by 5.84 FTEs due to fluctuations in hours worked by employees at the preschool sites.
- * Page 11 - Food Service Fund is over budget by (30.74) FTEs due to an increase in food service workers and less reliance on subs.
- * Page 12 - Technology Fund is under budget by 9.00 FTEs due to unfilled positions.
- * Page 12 - Central Services Fund is under budget by 1.00 due to an unfilled position.

**Employee Management Analysis as of
June 30, 2010**

Employee Category	2008/2009 Revised Adopted Budget	Increases (Decreases) from 2008/2009 Budget	2009/2010 Revised Adopted Budget	FTE Increases (Decreases) to 2009/2010 Adopted Budget	2009/2010 Final Adopted Budget	Actual FTEs - June 2010	June 2010 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs
General Fund:							
Elementary Schools							
Principals	94.00		94.00		94.00	94.00	-
Assistant Principals	20.50	(0.50)	20.00	1.50	21.50	22.00	(0.50)
Teachers	1,971.88	(12.78)	1,959.10	(9.00)	1,950.10	1,900.22	49.88
Counselor	1.00		1.00		1.00	1.00	-
Teacher Librarian	85.00	1.50	86.50		86.50	85.10	1.40
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	187.00	3.00
Total Elementary Schools	2,361.38	(11.78)	2,349.60	(5.50)	2,344.10	2,296.37	47.73
Middle Schools							
Principals	20.00		20.00		20.00	20.00	-
Assistant Principals	28.00	(2.00)	26.00	(0.50)	25.50	26.50	(1.00)
Teachers	568.44	(27.84)	540.60	0.50	541.10	542.79	(1.69)
Counselors	42.00	(1.00)	41.00		41.00	39.00	2.00
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	48.25	1.25
Total Middle Schools	729.44	(32.34)	697.10	2.00	699.10	699.04	0.06
High Schools							
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	1,137.87	(0.12)
Counselors	77.00	(1.00)	76.00		76.00	75.25	0.75
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	89.50	-
Campus Supervisors	57.61	(1.61)	56.00		56.00	56.30	(0.30)
Total High Schools	1,498.77	(21.12)	1,477.65	8.20	1,485.85	1,492.32	(6.47)

**Employee Management Analysis as of
June 30, 2010**

Employee Category	2008/2009 Revised Adopted Budget	Increases (Decreases) from 2008/2009 Budget	2009/2010 Revised Adopted Budget	FTE Increases (Decreases) to 2009/2010 Adopted Budget	2009/2010 Final Adopted Budget	Actual FTEs - June 2010	June 2010 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs
Option Schools (WOTC, Jeffco Open, Manning, McLain, Dennison, D'Evelyn, Brady, 21st Century Virtual Academy)							
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	220.23	(1.23)
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	-
Total Option Schools	297.64	16.71	314.35	7.40	321.75	318.98	2.77
Athletics							
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	-
Total Athletics	11.00	(0.50)	10.50	-	10.50	10.50	-
Custodial Services							
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	481.25	26.75
Total Custodial Services	523.50	(13.00)	510.50	5.50	516.00	488.25	27.75

**Employee Management Analysis as of
June 30, 2010**

Employee Category	2008/2009 Revised Adopted Budget	Increases (Decreases) from 2008/2009 Budget	2009/2010 Revised Adopted Budget	FTE Increases (Decreases) to 2009/2010 Adopted Budget	2009/2010 Final Adopted Budget	Actual FTEs - June 2010	June 2010 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs
District Leadership (Superintendent, COO Office, Communications, and Employee Relations)							
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	2.00	(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	5.00	(1.00)
Secretary	1.00		1.00		1.00	-	1.00
Investigator	-	2.00	2.00		2.00	2.00	-
Total Districtwide Leadership and Gener	24.00	2.00	26.00	1.00	27.00	27.00	-
Diverse Learners							
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	435.55	6.20
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	1.00	1.00
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	28.60	1.50
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	111.60	0.50
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	-
Total Diverse Learners	843.95	(43.75)	800.20	2.70	802.90	791.00	11.90

**Employee Management Analysis as of
June 30, 2010**

Employee Category	2008/2009 Revised Adopted Budget	Increases (Decreases) from 2008/2009 Budget	2009/2010 Revised Adopted Budget	FTE Increases (Decreases) to 2009/2010 Adopted Budget	2009/2010 Final Adopted Budget	Actual FTEs - June 2010	June 2010 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs
Educational Technology Services							
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	-
Total Educational Technology Services	12.00	-	12.00	1.00	13.00	10.87	2.13
Field Services							
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	142.00	14.00
Total Field Services	206.50	(3.00)	203.50	-	203.50	184.33	19.17

**Employee Management Analysis as of
June 30, 2010**

Employee Category	2008/2009 Revised Adopted Budget	Increases (Decreases) from 2008/2009 Budget	2009/2010 Revised Adopted Budget	FTE Increases (Decreases) to 2009/2010 Adopted Budget	2009/2010 Final Adopted Budget	Actual FTEs - June 2010	June 2010 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs
Financial Services/Technology Services							
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	9.50	2.00
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
Total Financial Services/Technology	47.17	-	47.17	-	47.17	42.92	4.25
Human Resources							
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	-
Total Human Resources	46.50	(2.00)	44.50	(2.00)	42.50	42.50	-

**Employee Management Analysis as of
June 30, 2010**

Employee Category	2008/2009 Revised Adopted Budget	Increases (Decreases) from 2008/2009 Budget	2009/2010 Revised Adopted Budget	FTE Increases (Decreases) to 2009/2010 Adopted Budget	2009/2010 Final Adopted Budget	Actual FTEs - June 2010	June 2010 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs
Instructional Data Services							
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	2.50	1.50
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	-
Total Instructional Data Services	22.50	-	22.50	-	22.50	19.00	3.50
Learning & Educational Achievement							
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	28.00	0.50
Instructional Coach	-	65.50	65.50		65.50	63.72	1.78
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	-
Total Learning & Educational Achieveme	114.50	3.50	118.00	(2.50)	115.50	112.72	2.78
Other School Programs (Miller Special, Class Size Relief, Jeffco Net Academy, JCAPP, Mt. View Detention)							
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	2.00	1.00
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	-		-		-	-	-
School Secretary	4.00		4.00		4.00	4.00	-
Secretary	1.00		1.00		1.00	-	1.00
Total Other School Programs	59.50	-	59.50	0.50	60.00	56.50	3.50

**Employee Management Analysis as of
June 30, 2010**

Employee Category	2008/2009 Revised Adopted Budget	Increases (Decreases) from 2008/2009 Budget	2009/2010 Revised Adopted Budget	FTE Increases (Decreases) to 2009/2010 Adopted Budget	2009/2010 Final Adopted Budget	Actual FTEs - June 2010	June 2010 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs
Other School Support Programs (Outdoor Lab Schools, Johnson Prgm, Dropout Prevention, Student Outreach, Expulsions & Discipline)							
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)	-	-	-
Manager	-		-		-	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	-
Total Other School Support Programs	32.75	0.25	33.00	2.00	35.00	34.50	0.50
School & Student Success							
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
Total School & Student Success	44.00	-	44.00	-	44.00	42.88	1.12

**Employee Management Analysis as of
June 30, 2010**

Employee Category	2008/2009 Revised Adopted Budget	Increases (Decreases) from 2008/2009 Budget	2009/2010 Revised Adopted Budget	FTE Increases (Decreases) to 2009/2010 Adopted Budget	2009/2010 Final Adopted Budget	Actual FTEs - June 2010	June 2010 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs
School Management							
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	3.00	1.00
Total School Management	12.00	-	12.00	-	12.00	11.00	1.00
Transportation							
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	223.64	(7.64)
Warehouse Worker	2.00		2.00		2.00	2.00	-
Total Transportation	286.00	(12.00)	274.00	-	274.00	280.64	(6.64)
Total General Fund	7,173.10	(117.03)	7,056.07	20.30	7,076.37	6,961.32	115.05

**Employee Management Analysis as of
June 30, 2010**

Employee Category	2008/2009 Revised Adopted Budget	Increases (Decreases) from 2008/2009 Budget	2009/2010 Revised Adopted Budget	FTE Increases (Decreases) to 2009/2010 Adopted Budget	2009/2010 Final Adopted Budget	Actual FTEs - June 2010	June 2010 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs
Capital Projects Fund:							
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	-
Total Capital Projects Fund	29.60	(8.60)	21.00	-	21.00	15.00	6.00

**Employee Management Analysis as of
June 30, 2010**

Employee Category	2008/2009 Revised Adopted Budget	Increases (Decreases) from 2008/2009 Budget	2009/2010 Revised Adopted Budget	FTE Increases (Decreases) to 2009/2010 Adopted Budget	2009/2010 Final Adopted Budget	Actual FTEs - June 2010	June 2010 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs
Special Revenue Funds:							
Grants Fund							
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	0.50	-
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	204.57	20.63
Counselor	5.00	(0.77)	4.23		4.23	2.75	1.48
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	-	0.70
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	56.28	(46.38)
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)	-		-	0.50	(0.50)
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
Total Grant Fund	292.50	46.50	339.00	-	339.00	327.98	11.02
Campus Activity Fund							
Teacher Librarian	-	0.10	0.10	(0.10)	-	-	-
Coordinator - Licensed	-		-		-	-	-
Secretary	0.50	(0.50)	-		-	-	-
Total Campus Activity Fund	0.50	(0.40)	0.10	(0.10)	-	-	-
Total Special Revenue Funds	293.00	46.10	339.10	(0.10)	339.00	327.98	11.02

**Employee Management Analysis as of
June 30, 2010**

Employee Category	2008/2009 Revised Adopted Budget	Increases (Decreases) from 2008/2009 Budget	2009/2010 Revised Adopted Budget	FTE Increases (Decreases) to 2009/2010 Adopted Budget	2009/2010 Final Adopted Budget	Actual FTEs - June 2010	June 2010 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs
Enterprise Funds:							
Child Care Fund							
Director - Non-administrative	33.00	7.00	40.00		40.00	38.84	1.16
Assistant Director - Non-administrative	3.00	(1.43)	1.57		1.57	1.83	(0.26)
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	154.19	4.24
Technician Classified	1.00		1.00		1.00	1.00	-
Secretary	3.00		3.00		3.00	3.00	-
Total Child Care Fund	250.50	(6.15)	244.35	-	244.35	238.51	5.84
Property Management Fund							
Technicians Classified	2.00		2.00		2.00	2.00	-
Custodian	1.00		1.00		1.00	1.00	-
Total Property Management Fund	3.00	-	3.00	-	3.00	3.00	-
Food Service Fund							
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	119.19	3.81
Food Service Hourly Worker	130.35	10.56	140.91		140.91	176.37	(35.46)
Warehouse Worker	10.00		10.00		10.00	9.00	1.00
Total Food Services	287.00	15.00	302.00	-	302.00	332.74	(30.74)
Total Enterprise Funds	540.50	8.85	549.35	-	549.35	574.25	(24.90)

**Employee Management Analysis as of
June 30, 2010**

Employee Category	2008/2009 Revised Adopted Budget	Increases (Decreases) from 2008/2009 Budget	2009/2010 Revised Adopted Budget	FTE Increases (Decreases) to 2009/2010 Adopted Budget	2009/2010 Final Adopted Budget	Actual FTEs - June 2010	June 2010 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs
Internal Service Funds:							
Risk Management (Insurance/Security)							
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)
Total Risk Management	30.00	(2.00)	28.00	-	28.00	28.00	-
Technology Fund							
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	7.00	4.00
Technical Specialist	63.34	(1.00)	62.34	(1.00)	61.34	57.34	4.00
Specialist - Classified	10.00	(3.00)	7.00		7.00	7.00	-
Technicians Classified	20.00	(3.00)	17.00		17.00	16.00	1.00
Secretary	1.00		1.00		1.00	1.00	-
Total Technology Fund	110.34	(5.00)	105.34	-	105.34	96.34	9.00
Central Services Fund							
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	-
Total Central Services Fund	14.33	-	14.33	-	14.33	13.33	1.00
Employee Benefits Fund							
Technicians - Classified	1.00		1.00		1.00	1.00	-
Total Employee Benefits Fund	1.00	-	1.00	-	1.00	1.00	-
Total Internal Service Funds	155.67	(7.00)	148.67	-	148.67	138.67	10.00
Total All Funds	8,191.87	(77.68)	8,114.19	20.20	8,134.39	8,017.22	117.17

Appendix B

Jefferson County School District
Quarterly Financial Report for The Year Ended June 30, 2010

Flag Program Criteria - 2009/2010

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

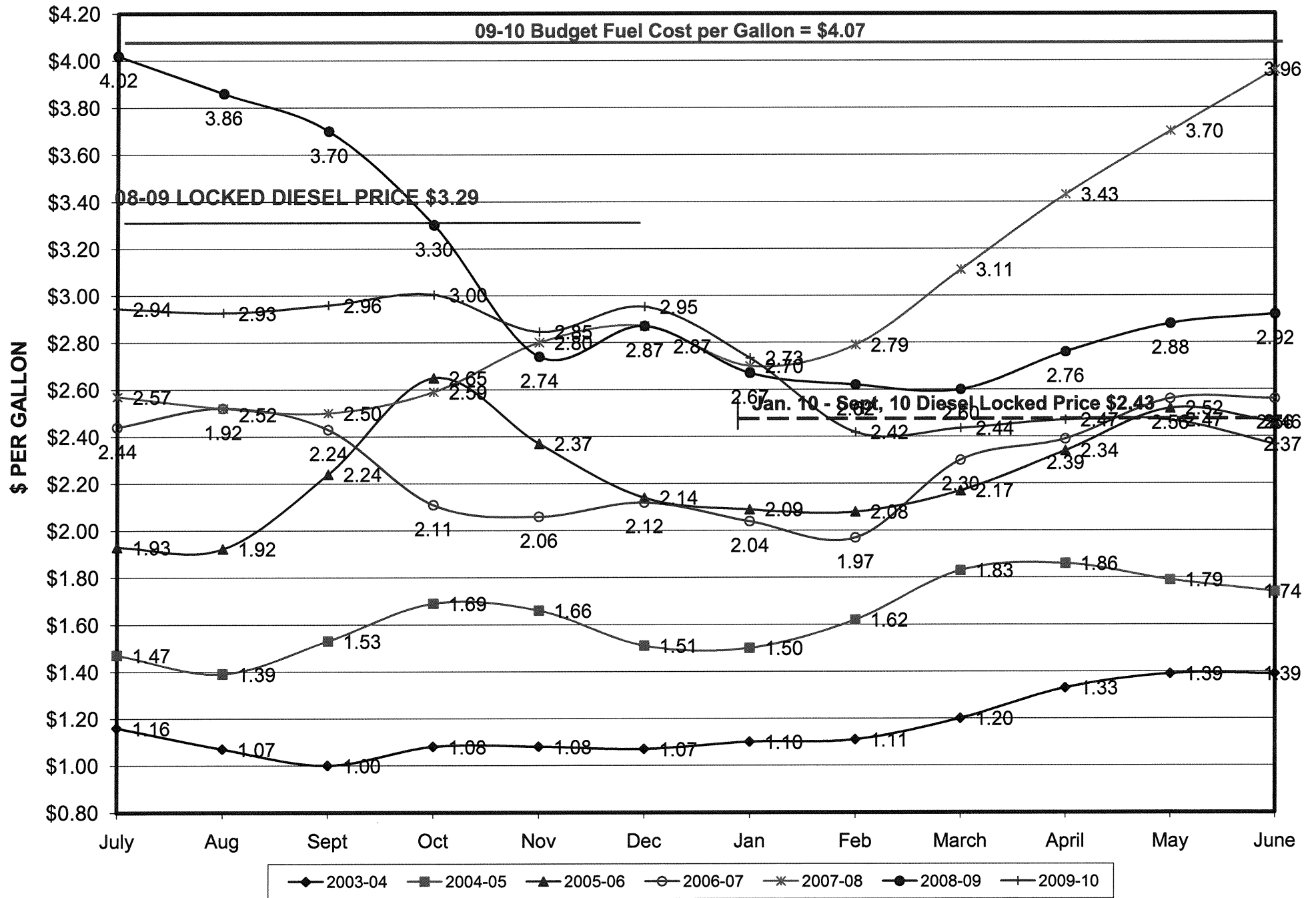
June 30, 2010

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.

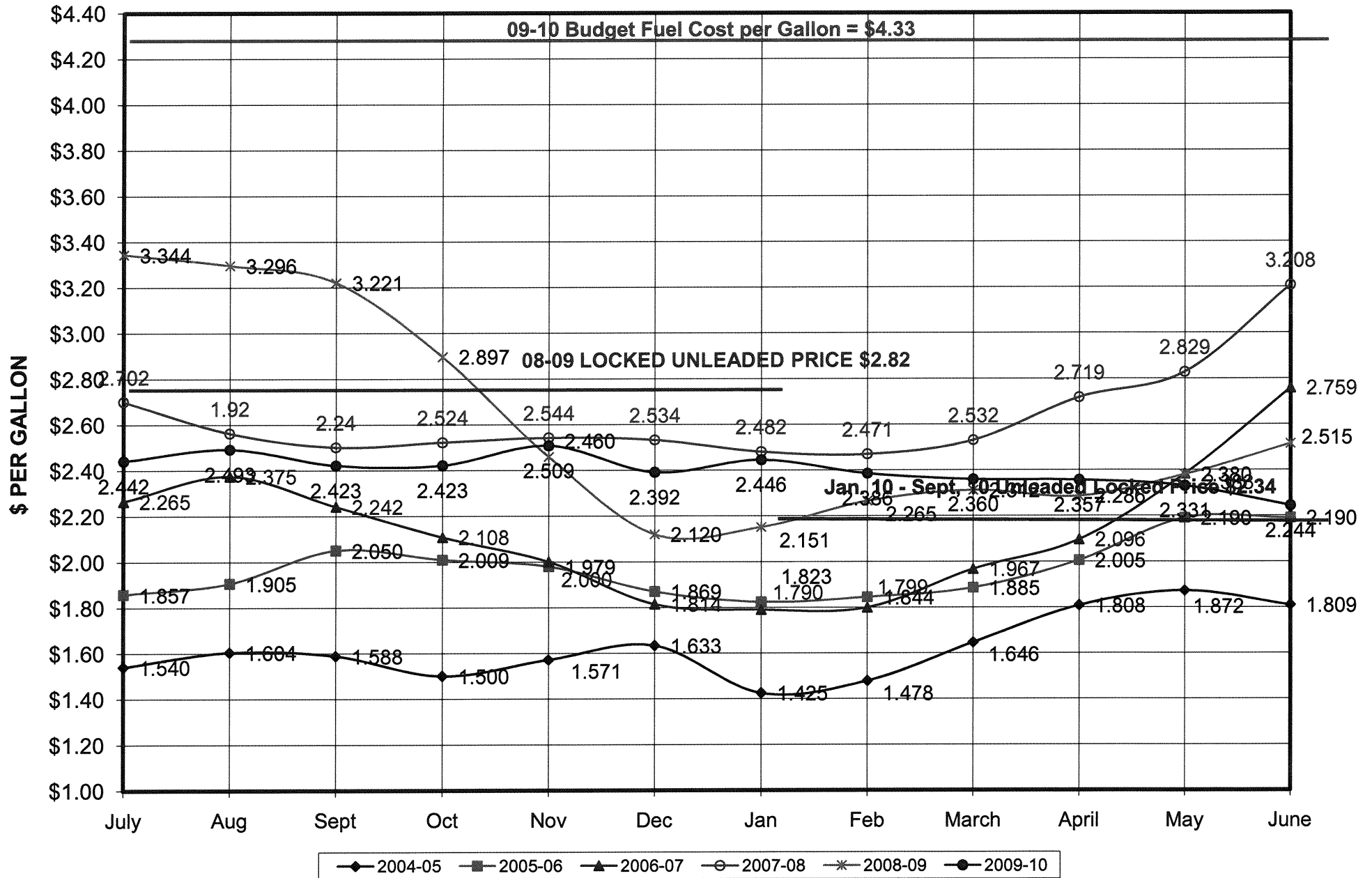
JEFFERSON COUNTY PUBLIC SCHOOLS TRANSPORTATION DEPARTMENT

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

Time Frame	Number of Serving Days	Total Meals Served	Average Meals Per Day	ADP % Gain or (Loss)	Market Share %
August 2008 through June 2009	176	8,595,922	48,840	.78%	60.58%
August 2009 through June 2010	173	8,600,240	49,712	1.79%	61.66%
Difference	-3	-4,318	872	101.00%	1.08%

**Risk Management Fund Claims Snapshot Report Fourth Quarter
June 30, 2009 Compared to June 30, 2010**

Loss Category	FY 2009	FY 2010	Change	% Change
Worker's Compensation Overall Program Change as of 6/30/2009 Compared to 6/30/2010				
Open WC Claims as of 6/30	#117 Claims	#151 Claims	+ 34	^a + 29.0%
Open WC Incurred Value	\$4,849,928	\$5,088,535	+ \$238,607	+ 4.92%
Open WC Paid Value	\$3,095,249	\$3,168,719	+\$65,451	+ 3.34%
New Risk Management Program Claims and Incidents with Financial Activity Fourth Quarter FY 2009 Compared to FY 2010				
Workers Comp Claims	#70 Claims	#92 Claims	+22	^b + 31.0%
WC Incurred Value	\$125,915	\$277,828	+ \$151,913	+ 120.6%
WC Average Incurred	\$1,798/Claim	\$3,019/Claim	+ \$1,221	+67.9%
WC Average Paid	\$679/Claim	\$1012/Claim	+ \$333/Claim	+49.0%
WC Incidents (Report Only)	#54 Incidents	#52 Incidents	-2	-3.7%
Property Damage Claims and Recoveries	#33 Claims	#16 Claims	- 17	^c - 51.5%
Prop Incurred Value	\$ 50,907	\$ 160,054	+ \$109,147	^c + 214.4%
Prop Average Incurred	\$1542/Claim	\$10,003/Claim	+ \$8,461/Claim	+ 548.7%
Auto Physical Damage	#41 Claims	#34 Claims	- 7	^d - 17.0%
APD Incurred Value	\$43,240	\$20,992	- \$22,248	- 51.4%
Average Incurred	\$1,054/Claim	\$617/Claim	- \$437/Claim	- 41.4%
Auto (liability losses)	#2 Claims	# 6 Claims	+ 4	^e +200%
Auto Liability Incurred Value	\$6,000	\$9,500	+ \$3,500	+ 58.3%
Average Incurred	\$3,000/Claim	\$1,583/Claim	- \$1417Claim	- 47.2%
Liability (Including E&O)	#37 Claims	#12 Claims	- 25	^f - 67.5%
Liability Incurred Value	\$15,839	\$ 7,265	- \$8,574	- 54.1%
Liability Average Incurred	\$428/Claim	\$605/Claim	+ \$177	+ 41.3%
Totals	#237 Claims	#212 Claims	- 25	- 10.5%
Incurred	\$ 241,901	\$ 475,639	+ \$233,738	^g + 96.6%

^a Overall WC claim count increases are the result of increased new WC claims frequency and more serious injuries of school and support services staff requiring more in depth claims handling.

^b WC count increases are mainly due to a near 60% increase in kinetic/muscle skeletal injuries in the elementary school area.

^c Property claim count decrease due to fewer vandalism losses relative to the prior year. Cost increases are due to a significant water damage event at Ute Meadows and 6/11/2010 storm event.

^d APD decrease is due to fewer incidents striking stationary objects, which may be the result of enhanced driver training/awareness.

^e Minimal change, involving two additional automobile medical potential claim/incidents.

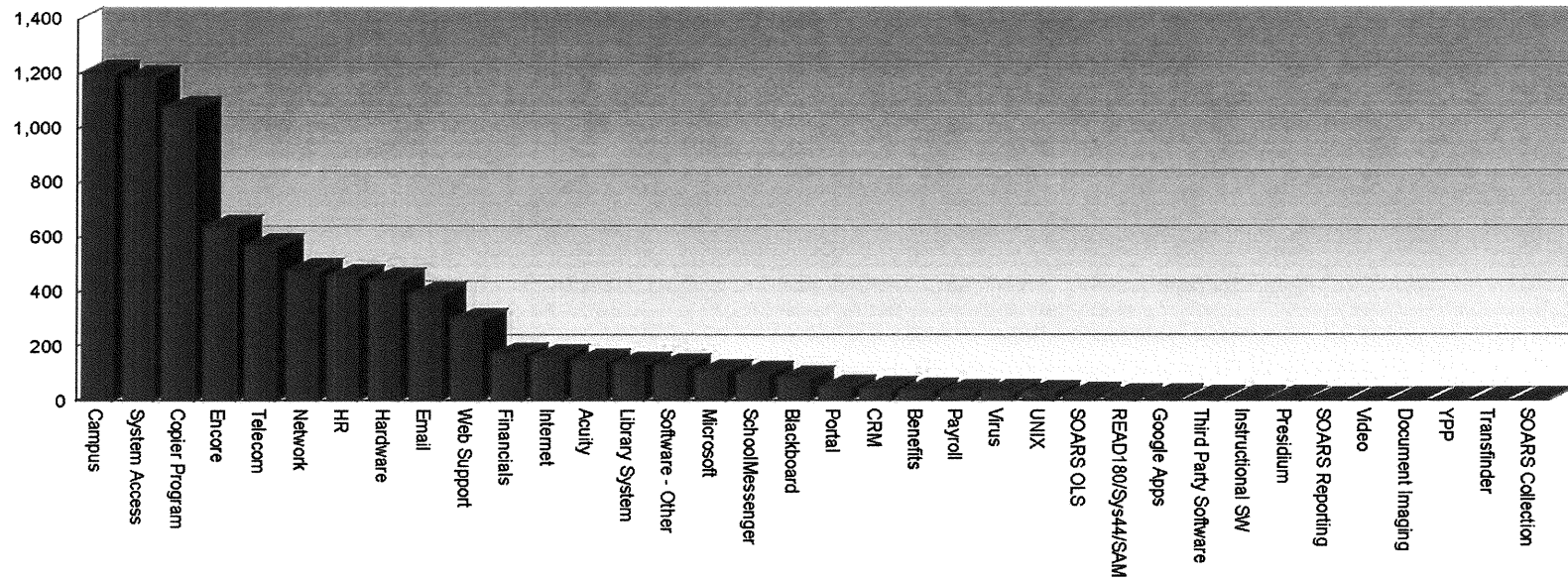
^f Liability incident decrease is due to a 2009 pepper spray incident which occurred at North Arvada MS involving multiple claimants requiring ambulance services.

^g Cost increases are driven by more significant WC frequency and claims severity plus property damage water losses.

IT Service Desk Metrics by Quarter

2010-04-01 Through 2010-06-30

Customer Requests Resolved by Major Services



7788 Requests resolved out of 8157 submitted.

74% Resolved in less than 48 hours.

82% 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 – April through June 2010

E-mail SPAM Metrics

Type	Total
Total E-mails Reviewed	16,202,244
E-mails with Viruses -25% increase from previous qtr	209,707
E-mails with Unallowable Attachments -5% increase from previous qtr	6,568
Total E-mails Quarantined as SPAM (denied, quarantined, stripped) – 18% decrease from previous qtr	13,577,110
Total E-mails Allowed (normal delivery)	2,625,134

- 83.79% of external e-mail sent to the District e-mail system in the 4th quarter was SPAM and was automatically quarantined
- Each employee would have received an average of about 419 SPAM emails per month

Security Metrics

- The District security systems blocked 185 (96.00% decrease) critical internet threats in the 4th qtr.
- The District security systems blocked 6 major internet threats in the 4th qtr.
- The District web filter reviewed 1.57 billion internet pages in the quarter and denied access to about 1% of these pages.

IT Key Services Availability Performance Measures

April – June 2010

Information Technology Service	Target Availability (1)	4th Qtr	Performance (d=declining, i=improving n/c=no change) (2)
Online Learning, PLC's and Content Mgt. (Blackboard)	99.50%	98.29%	Red(d)
Student Information System (Infinite Campus)	99.50%	76.41%	Red(d)
Facilities Maintenance Asset Lifecycle Management (Maximo)	99.50%	99.82%	Green(d)
Electronic Fleet Management (Zonar)	99.50%	99.48%	Green(i)
District External Web Site	99.50%	98.89%	Green(d)
District Email System (OWA)	99.50%	99.76%	Green(d)
Substitute Teacher System (SEMS)	99.50%	99.58%	Green(d)
Online Employment Application (PeopleSoft Recruiting)	99.50%	80.18 %	Red(d)
Telephones (Qwest)	99.50%	99.50%	Green(n/c)
Voice Mail (Call Pilot)	99.50%	99.50%	Green(n/c)
Employee Self Service (PeopleSoft HR)	99.50%	97.17%	Red(d)
Financial System (PeopleSoft Financials)	99.50%	98.01%	Yellow (d)

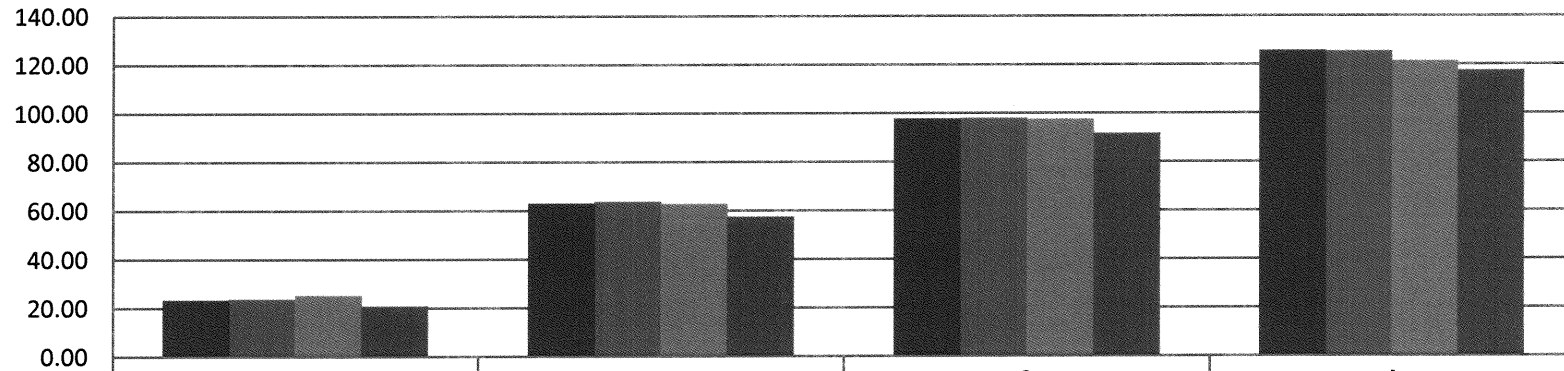
(1) Target is based on meeting or exceeding Gartner's "Outstanding" uptime philosophy during core business hours. Core business hours are between 7:00 a.m. to 7:00 p.m. Monday through Friday

(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	117.17

Appendix D

Appendix D
Glossary of General Fund Expense Description

Description of Expense Line

General Administration

- 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

Direct Instruction - (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.

Appendix D
Glossary of General Fund Expense Description

Indirect Instruction - (Costs within this category are identified by the account within the school or department as having 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
- School Management:	Community Superintendents

Appendix D
Glossary of General Fund Expense Description

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.)

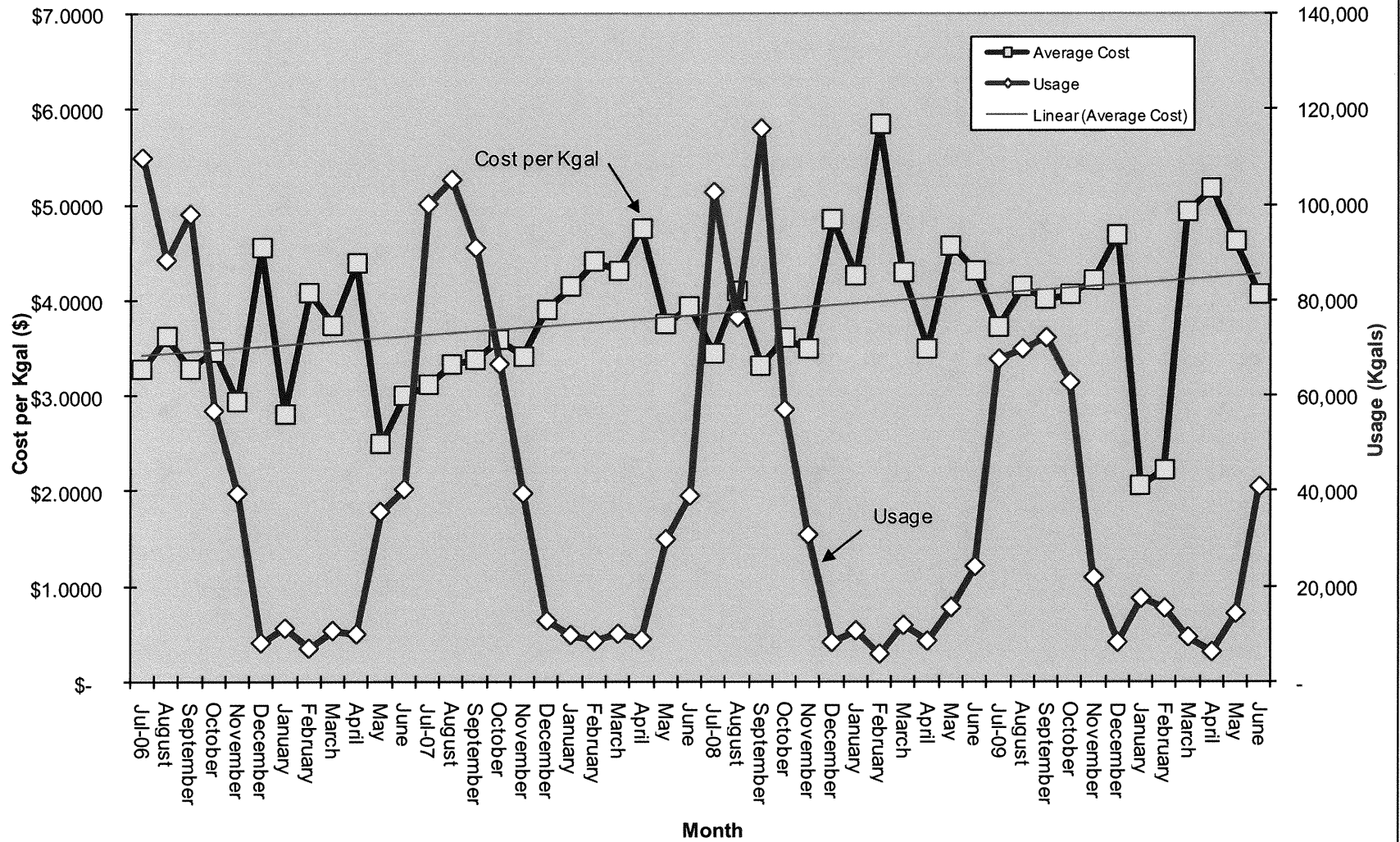
Mandatory and Other Transfers

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

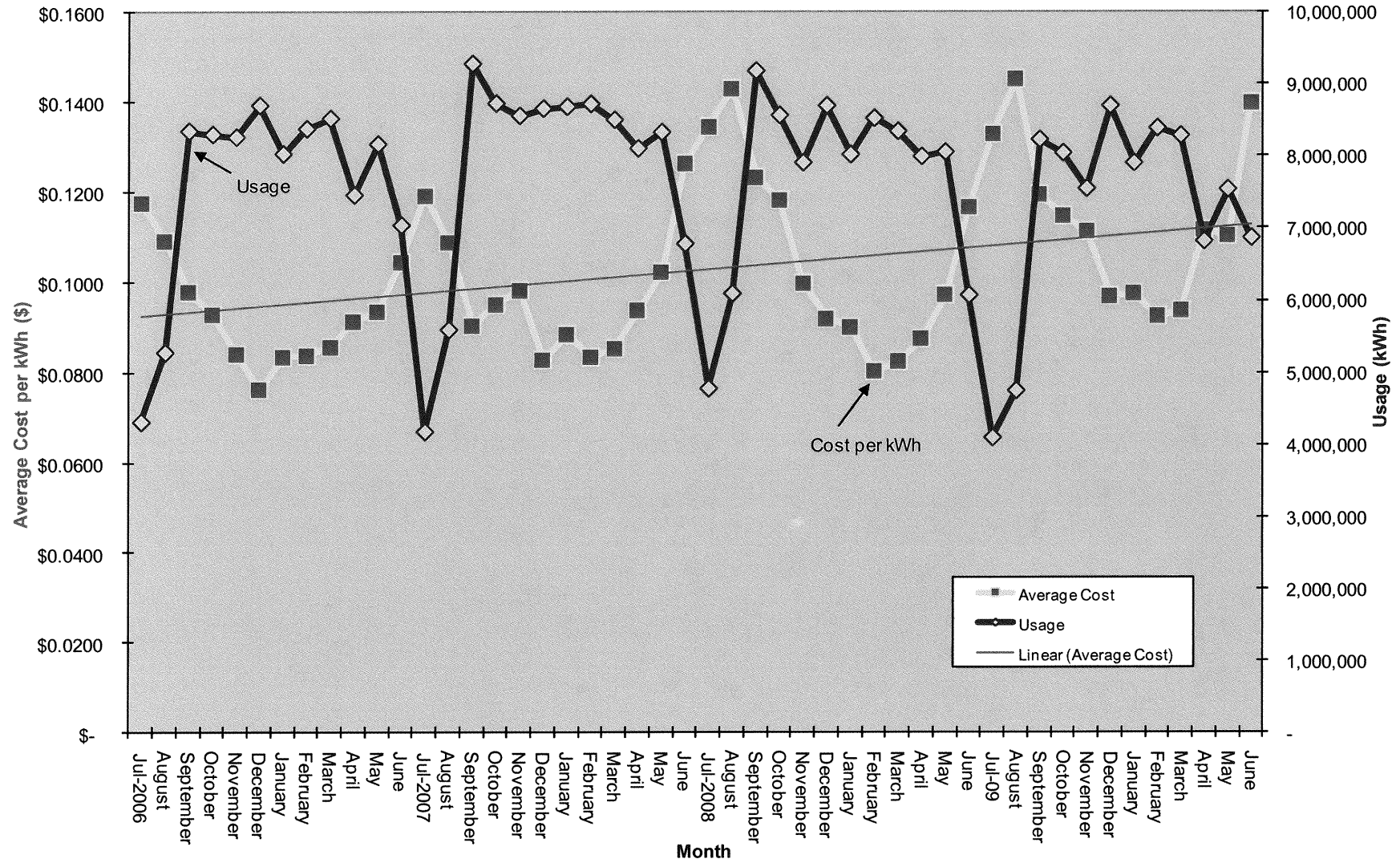
Note : Only major departments and schools are identified. Please refer to the budget book for complete listings for categories.

Appendix E

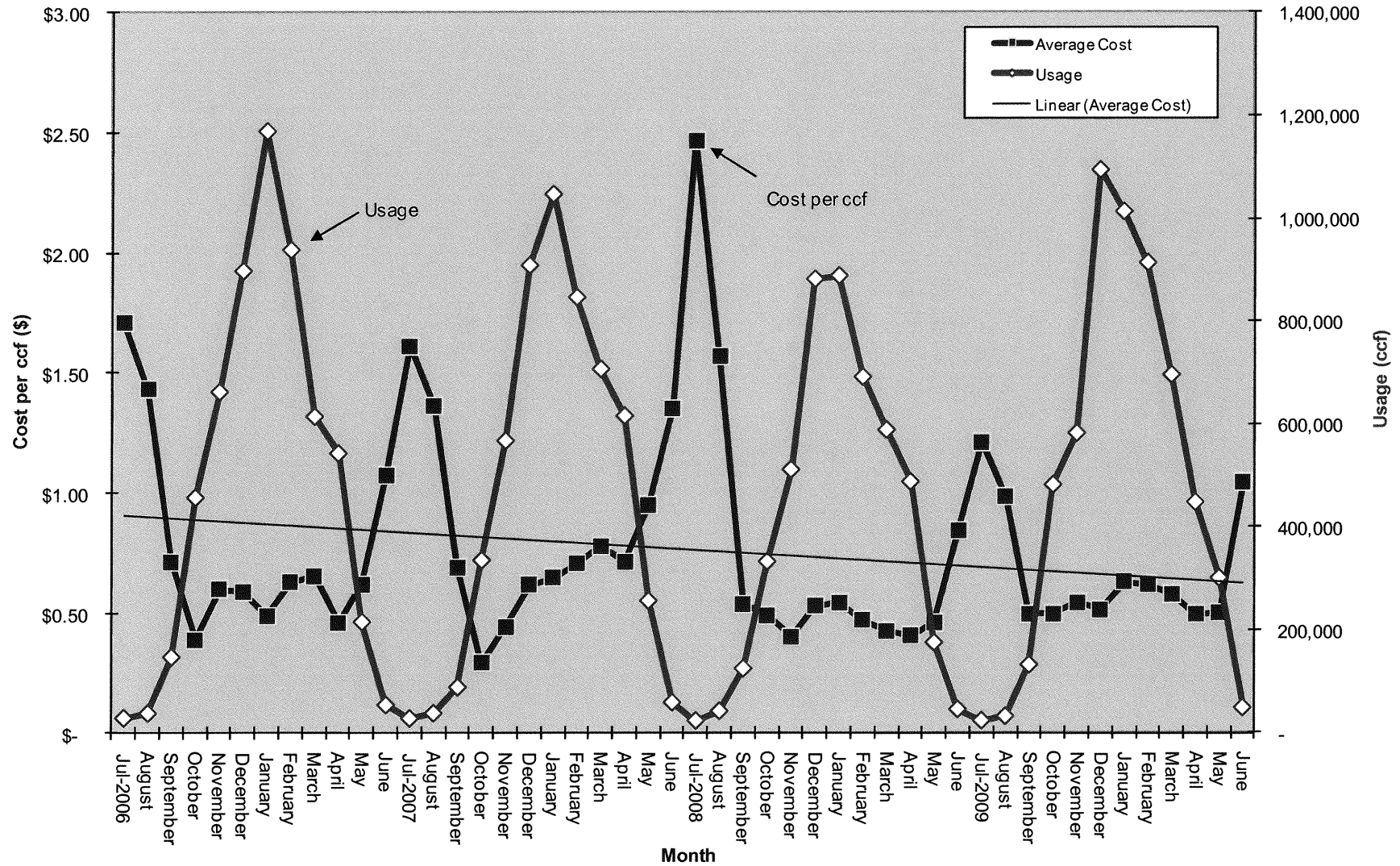
Jefferson County Public Schools Water Cost and Usage



Jefferson County Public Schools Electric Cost and Usage



Jefferson County Public Schools Natural Gas Usage and Cost



Appendix F

Executive Limitations - Business Services
4th Quarter 2010 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/jeffco/board.nsf/Public>

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.

Jefferson County School District, No. R-1
ARRA Stimulus Grant
Schedule of Awards, Expenditures, and FTEs
For the twelve months ended June 30, 2010

Grant Name	2009/2010 - 2010/2011 Grant Award	June 30, 2010 Actuals	2009/2010 Y-T-D % of Budget	FTEs Funded Each Year 2009/2010 – 2010/2011
IDEA - Part B and Preschool	\$ 15,459,800	\$ 6,240,506	40.37%	107.46
Title I - A: Low Income Students	9,309,800	5,240,206	56.29%	38.19
Title I -D: Delinquent Students	53,400	15,370	28.78%	-
Title II - D: Technology	277,500	93,116	33.56%	1.00
National School Lunch Equipment	179,300	150,164	83.75%	-
McKinney - Vento Homeless	70,000	16,780	23.97%	-
National Board Certified Teacher Stipend	52,242	52,223	99.96%	-
Alternative Compensation for Teachers	473,900	82,661	17.44%	-
Total	\$ 25,875,942	\$ 11,891,026	44.95%	146.65