

# **Quarterly Financial Report For The Year Ended June 30, 2012**

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**Submitted to the Board of Education**

**September 10, 2012**

**Presented: October 4, 2012**

**by**

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Jeffco Public Schools

Quarterly Financial Report  
For The Year Ended June 30, 2012

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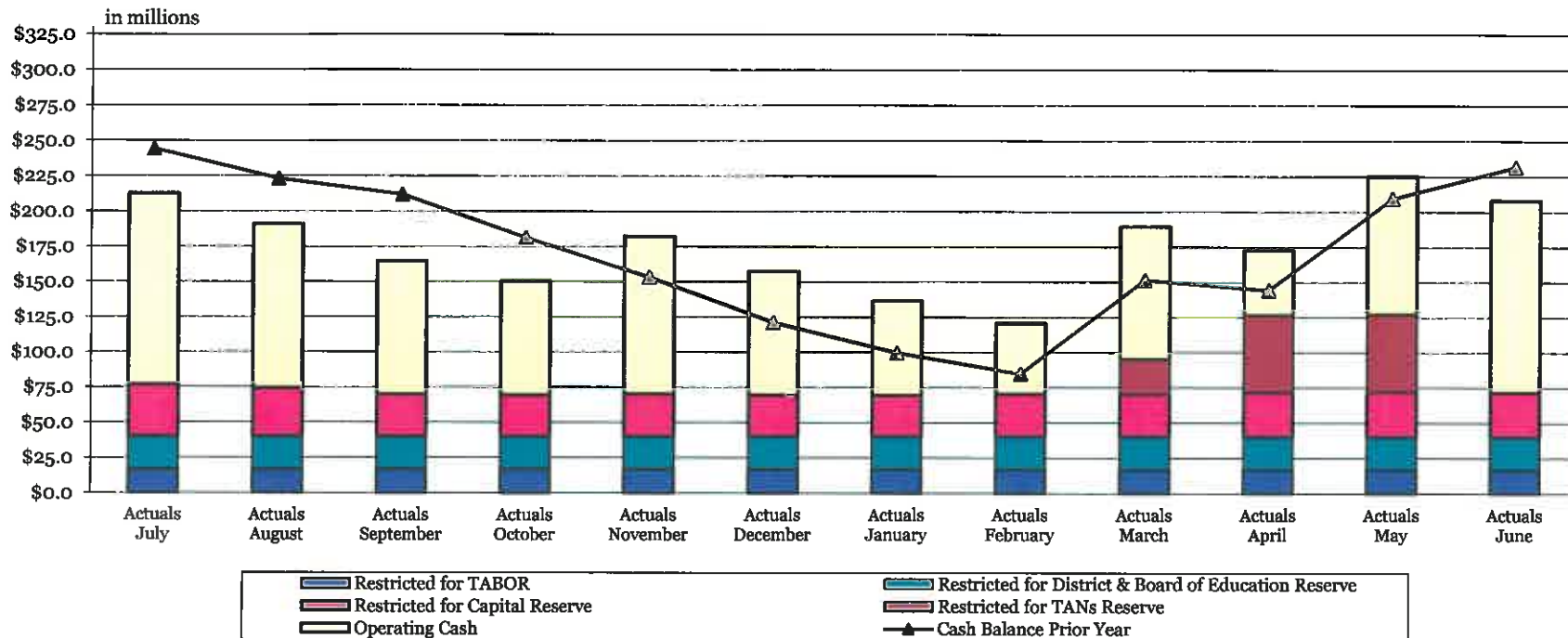
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## Cash Management

The total operating cash balance on June 30, 2012 was \$208 million compared to \$231 million on June 30, 2011. This includes Operating and Reserve Funds as well as the proceeds from the issuance and subsequent repayment of the Tax Anticipation Note in November and June respectively. End of year cash balances are lower this year primarily due to the spend down of the General Fund and the Capital Reserve Fund.

**Jeffco Public Schools**  
**Ending Cash Balances: July 2011 through June 2012**  
**As of June 30, 2012**



Jefferson County School District, No. R-1  
Schedule of Investments  
As of June 30, 2012

Financial Institution	Purchase Date	Maturity Date	Yield	Balance as of June 30, 2012	Percent of Portfolio
US Bank - Cash Concentration <sup>1</sup>			0.50%	\$ 51,421,315.80	24.71%
CSAFE			0.19%	105,073,981.38	50.48%
Cutwater Investment - FDA Proceeds <sup>2</sup>	Avg. maturity 458 days		0.90%	51,645,880.48	24.81%
<u>Invested/Total Pooled Cash<sup>3</sup></u>				<u>\$ 208,141,177.66</u>	100.00%
Weighted Average of yield and maturity on June 30, 2012			0.44%		
<u>Weighted Average as of June 30, 2011</u>			<u>0.62%</u>		
Change			-0.18%		
<u>Wells Fargo Bond Redemption Fund</u>				<u>74,655,914.98</u>	
Funds Held in Trust				<u>\$ 74,655,914.98</u>	

<sup>1</sup> The U.S. Bank fees are offset by the earnings credit rate (ECR). The District establishes and maintains the adequate balance to net fees to zero with the ECR.

<sup>2</sup> The Cutwater Investment is presented at fair value. The yield is a fair representation of the weighted average yield with the assumption that investments are held to maturity.

<sup>3</sup> Pooled cash includes reserves for TABOR and Bond forward delivery agreement, 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, 2012

	2011/2012 YTD Actual	2010/2011 YTD Actual	Variance Increase (Decrease)
<b>Total Cash Flow for All Funds (excluding Debt Service)</b>			
<b>Operating Cash Balance</b>	\$ 231,871,829	\$ 269,833,958	\$ (37,962,129)
<b>Receipts</b>			
Property Tax	188,490,055	193,887,858	(5,397,803)
Property Tax - Mill Override - 1999	24,058,070	24,742,018	(683,948)
Performance Promise	10,164,886	10,453,834	(288,947)
Additional Mill Levy - 2004	37,282,974	38,343,026	(1,060,051)
Specific Ownership Tax	23,621,401	23,735,573	(114,172)
State Equalization	311,759,553	308,488,005	3,271,547
Other State Revenues	25,633,422	20,386,510	5,246,912
TAN Proceeds	55,092,746	-	55,092,746
Food Service Receipts	22,452,932	21,701,368	751,564
School Based Fees (including Child Care)	44,767,015	42,240,450	2,526,565
Grant Receipts <sup>1</sup>	46,552,753	60,130,294	(13,577,541)
Investment Earnings	801,358	907,627	(106,270)
Other Receipts	9,544,758	12,389,547	(2,844,788)
<b>Grand Total Receipts</b>	800,221,924	757,406,111	42,815,813
<b>Disbursements</b>			
Payroll - Employee <sup>2</sup>	532,283,678	557,711,753	(25,428,075)
Payroll Related - Benefits	83,016,396	82,213,046	803,350
Capital Reserve Projects	31,298,135	28,143,968	3,154,168
Non-Compensatory Operating Expenses <sup>2</sup>	122,132,438	127,299,473	(5,167,035)
TAN Repayment	55,221,929	-	55,221,929
<b>Grand Total Disbursements</b>	823,952,576	795,368,240	28,584,336
<b>Net increase (decrease) in cash</b>	(23,730,652)	(37,962,129)	14,231,477
<b>Total Cash on hand</b>	\$ 208,141,177	\$ 231,871,829	\$ (23,730,652)
TABOR Reserve (3%)	(17,166,000)	(18,742,800)	1,576,800
District & Board of Education Reserve (4%)	(22,888,000)	(24,990,400)	2,102,400
TAN Repayment Reserve	-	-	-
<b>Total Operating Cash</b>	\$ 168,087,177	\$ 188,138,629	\$ (20,051,452)

<sup>1</sup> ARRA grants funding ending.

<sup>2</sup> Reductions for FY 2012.

Jefferson County School District  
General Fund Revenues  
As of June 30, 2012

	2011/2012 Y-T-D Revenue	2010/2011 Y-T-D Revenue	Variance Increase/(Decrease)	Percentage Increase/(Decrease)
Taxes <sup>1</sup>	\$ 283,197,414	\$ 293,115,815	\$ (9,918,401)	(3)%
State of Colorado <sup>2</sup>	294,757,466	305,045,575	(10,288,109)	(3)%
Interest	1,153,994	760,524	393,470	52%
Tuition and Fees <sup>3</sup>	9,060,083	9,711,265	(651,182)	(7)%
Federal and Other	6,403,583	5,949,822	453,761	8%
<b>Total Revenues</b>	<b>\$ 594,572,540</b>	<b>\$ 614,583,001</b>	<b>\$ (20,010,461)</b>	<b>(3)%</b>

<sup>1</sup> Property taxes are down \$9.8 million from the prior year. Specific ownership is down \$127,622.

<sup>2</sup> State Finance Act revenues are down by \$6 million due to decreases in state funding. State transportation funding (\$4.6 million in September 2011) is now reflected in the Transportation fund.

<sup>3</sup> Transportation field trip revenue of \$1.7 million is now recorded in the Transportation fund. Charter School transfers have increased by \$483,951 and other fees increased \$1 million.

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Total year-to-date expenditures for fiscal year 2012 are \$569,510,687. Expenditures were lower than prior year-to-date expenditures of \$601,043,595. A breakout by expenditure objects is reflected below:

**General Fund Expenditures by Type**  
For the year ended June 30, 2012

Account Description	Y-T-D Expenditures 2011/2012	Y-T-D Expenditures 2010/2011	Variance Increase (Decrease)	Percent Increase (Decrease)	Comments
Salaries (before Edujobs)	\$ 397,089,706	\$ 434,770,915	\$ (37,681,209)	(9)%	Increase/Decrease: The budgeted reductions for the current fiscal year include the reduction of 206 FTE's and a 3% reductions in employee salaries. Transportation expenses moved to Transportation fund accounts for \$12.3M of the decrease.
1 month of salary charged to Edujobs	-	(15,710,516)	15,710,516	0%	General fund salary expenditures were transferred to Edujobs grant in 2011.
Benefits	100,803,023	106,919,497	\$ (6,116,473)	(6)%	PERA contributions have increased due to legislatively mandated employer contribution rate. The PERA rate effective January 1, 2012 is 15.65%. The increase is partially offset by benefits associated with FTE and compensation reductions as well as benefits related to Transportation employees of \$4M.
Purchased Services	52,595,042	52,659,726	\$ (64,685)	(0)%	Increase/Decrease Unemployment Insurance \$(107,000) Technology services \$(280,000) Utilities \$(515,000) Software Purchase \$(251,000) Swap Matching Transfer \$394,000 Change in reporting per CDE. Election Expense \$167,000 Employee Training/meals/mileage \$(50,000) Student Transportation \$(218,000) Consultants/Contract Services \$388,000 Postage \$(63,000) Contract Repairs \$(86,000) Out of district/Spec ED. \$596,000 Printing \$(54,000)
Materials and Supplies	17,140,249	21,544,368	\$ (4,404,119)	(20)%	Increase/Decrease Textbooks \$(232,000) Copier Usage \$(56,000) Instructional Materials/Equip. \$(916,000) Athletic Supplies \$(21,000) Maint. Materials/Supplies \$(62,000) Fuel \$(2.M) Moved to Transportation Fund Vehicle Parts/Supplies \$(989,000) Moved to Transportation Fund
Capital Outlay	1,882,668	859,605	\$ 1,023,063	119%	Increase/Decrease: Plant/Shop Equipment \$(72,000) Building Improvements \$1.2M Buses \$(141,000)
<b>Total Expenditures</b>	<b>\$ 569,510,687</b>	<b>\$ 601,043,595</b>	<b>\$ (31,532,908)</b>	<b>(5)%</b>	

Note: Compensation & benefits decreases = 3% reduction in salaries.



General Fund - Expenditures by Activity for the year ended June 30, 2012				
	Y-14	Y-13	Change	%
<b>General Administration:</b>				
Board of Education, Superintendent, Community Superintendents and Communications	\$ 3,261,509	\$ 3,306,310	(44,801)	(1)%
				Increase/Decrease: Compensation and Benefits \$(266,000) Fees for Dist. Membership \$16,000 Audit Fees \$24,000 Community Relations \$(13,000) Printing \$(3,000) Consultants/Contract Services \$(3,900) Election Expense \$167,000 Legal Fees \$25,000 Office Mat./Supplies \$14,000
Business Services	24,764,523	25,948,939	(1,184,416)	(5)%
				Increase/Decrease: Compensation and Benefits \$(5,000) Legal Fees \$(28,000) Contract Serv./Labor \$(99,000) Unemployment Comp. \$(107,000) Marketing/Advert. \$(8,000) Technology Services \$(274,000) Bank and Treasury Fees \$15,000 Postage \$(9,000) Office Mat./Equip. \$(6,000) Supplemental Retirement \$(495,000)
<b>General Administration Total</b>	<b>28,026,032</b>	<b>29,255,249</b>	<b>(1,229,217)</b>	<b>(4)%</b>
School Administration	47,036,507	48,631,304	(1,594,797)	(3)%
				Increase/Decrease: Compensation and Benefits \$(1.5M) Copier Usage \$(23,000) Office Materials/Equip. \$56,000 Building Improvements \$(16,000) Postage \$(18,000) Meals/Refreshments \$(11,000) Telephone/Pagers \$(26,000) Instructional Mat./Supplies \$(34,000) Mileage & Travel \$(5,900) Buses \$(94,000) Contract Services: \$(17,000)
General Instruction	324,787,676	327,422,220	(2,634,544)	(1)%
				Increase/Decrease: Compensation and Benefits \$(2.6)M Athletic Supplies \$(21,000) Textbooks \$(223,000) Software purchase \$(43,000) Student Transportation \$(85,000) Instructional Mat./Equipment \$345,000 Office Mat./Equipment \$83,000
Special Education Instruction	53,132,136	52,286,839	845,297	2%
				Increase/Decrease: Compensation and Benefits \$(700,000) Out of District Placement \$596,000 Office Mat./Equipment \$14,000 Instructional Mat./Equip. \$(101,000) Swap Matching transfer \$394,000 - change in reporting per CDE FY2011. Contract Services \$660,000

General Fund - Expenditures by Activity for the year ended June 30, 2012					
	Y-T-D	Y-T-D	Variance	Percent	Comments
	Expenditures	Expenditures	Increase (Decrease)	Increase (Decrease)	
<b>Instructional Support:</b>					
Student Counseling and Health Services	32,822,542	33,829,521	(1,006,979)	(3)%	Increase/Decrease: Compensation and Benefits \$(1.1M) Legal \$64,000 Instructional Mat./Supplies \$11,000
Curriculum Development and Training	18,002,796	21,345,658	(3,342,862)	(16)%	Increase/Decrease: Compensation and Benefits \$(1.6M) Instructional Mat/Equip. \$(1.2M) Contract Labor \$(132,000) Software Purchase \$19,000 Printing/Copier Usage \$(43,000) Employee Train/Conf. \$(36,000) Legal Fees \$(42,000) Mileage & Travel \$(17,000)
<b>Instructional Support Total</b>	<b>50,825,338</b>	<b>55,175,179</b>	<b>(4,349,841)</b>	<b>(8)%</b>	
<b>Operations and Maintenance:</b>					
Utilities and Energy Management	18,895,224	19,178,008	(282,784)	(1)%	Increase/Decrease: Compensation and Benefits \$96,000 Electricity \$100,000 Natural Gas \$(560,000) Water \$(60,000) Voice/Data Communication Line \$145,000
Custodial	24,705,503	26,458,773	(1,753,270)	(7)%	Increase/Decrease: Compensation and Benefits \$(1.6M) Plant/Shop Equip. \$(57,000) Small Hand Tools \$(88,000)
Facilities	\$ 19,806,228	\$ 19,861,029	\$ (54,801)	(0)%	Increase/Decrease: Compensation and Benefits \$(1.3M) Const. Maint./Repair Bldg. \$(40,000) Contract Labor/Services \$(70,000) Maint. Materials/Supplies \$(62,000) Building Improvements \$1.2M Fuel \$230,000
School Site Supervision	2,296,043	2,475,049	(179,006)	(7)%	Increase/Decrease: Compensation and Benefits \$(179,000)
<b>Operations and Maintenance Total</b>	<b>65,702,999</b>	<b>67,972,859</b>	<b>(2,269,860)</b>	<b>(3)%</b>	
Transportation	0	20,299,945	(20,299,945)	(100)%	All costs for Transportation are now recorded in the Transportation Fund.
<b>Total Expenditures</b>	<b>\$ 569,510,687</b>	<b>\$ 601,043,595</b>	<b>\$ (31,532,908)</b>	<b>(5)%</b>	

Note: Compensation & benefits decreases = approximately 3.0%

**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, 2012**  
**General Fund**

	June 30, 2010 Actuals	2010/2011 Revised Budget	June 30, 2011 Actuals	2010/2011 Y-T-D % of Budget	2011/2012 Revised Budget	June 30, 2012 Actuals	2011/2012 Y-T-D % of Budget
<b>Beginning Fund Balance</b>	166,289,293	137,251,200	148,766,449		125,140,500	125,140,522	
<b>Revenues</b>							
Property taxes	268,115,110	266,171,000	269,450,527	101.23%	259,206,600	259,659,748	100.17%
State of Colorado	340,083,668	302,385,000	305,045,575	100.88%	294,384,000	294,757,466	100.13%
Specific ownership taxes	24,730,646	25,000,000	23,665,288	94.66%	23,053,100	23,537,666	102.10%
Interest earnings	2,849,279	2,000,000	760,524	38.03%	1,000,000	1,153,994	115.40%
Tuition, fees and other	15,950,325	13,666,000	15,661,087	114.60%	14,800,000	15,463,666	104.48%
<b>Total revenues</b>	<b>651,739,028</b>	<b>609,222,000</b>	<b>614,583,001</b>	<b>100.88%</b>	<b>592,443,700</b>	<b>594,572,540</b>	<b>100.36%</b>
<b>Expenditures</b>							
<b>Current:</b>							
General administration	30,592,451	28,648,800	29,255,249	102.12%	30,898,796	28,026,032	90.70%
School administration	52,300,193	52,990,400	48,631,304	91.77%	46,130,309	47,036,507	101.96%
General instruction	347,006,574	323,123,100	327,422,220	101.33%	325,568,222	324,787,675	99.76%
Special ed instruction	56,250,366	51,443,700	52,286,839	101.64%	52,944,456	53,132,136	100.35%
Instructional support	51,469,613	64,384,000	55,175,179	85.70%	53,451,434	50,825,338	95.09%
Operations and maintenance	67,821,087	67,766,000	67,972,859	100.31%	65,707,083	65,702,999	99.99%
Transportation	20,674,392	20,703,600	20,299,945	98.05%	-	-	0.00%
<b>Total expenditures</b>	<b>626,114,676</b>	<b>609,059,600</b>	<b>601,043,595</b>	<b>98.68%</b>	<b>574,700,300</b>	<b>569,510,687</b>	<b>99.10%</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>25,624,352</b>	<b>162,400</b>	<b>13,539,406</b>	<b>8337.07%</b>	<b>17,743,400</b>	<b>25,061,853</b>	<b>141.25%</b>
<b>Other financing sources (uses):</b>							
<b>Transfers in (out):</b>							
Child care fund	(4,468,518)	(4,284,500)	(4,284,448)	100.00%	(4,072,600)	(4,040,569)	99.21%
Capital reserve	(28,980,100)	(23,208,000)	(23,208,000)	100.00%	(20,556,000)	(20,556,000)	100.00%
Insurance reserve	(6,751,400)	(6,793,500)	(6,793,500)	100.00%	(6,581,000)	(6,581,000)	100.00%
Technology	(2,450,000)	(2,450,000)	(2,450,000)	100.00%	(2,450,000)	(2,450,000)	100.00%
Campus activity	(497,178)	(550,000)	(429,385)	78.07%	(550,000)	(496,776)	90.32%
Transportation	-	-	-	-	(13,403,600)	(12,343,139)	92.09%
<b>Total other financing sources (uses)</b>	<b>(43,147,196)</b>	<b>(37,286,000)</b>	<b>(37,165,333)</b>	<b>99.68%</b>	<b>(47,613,200)</b>	<b>(46,467,484)</b>	<b>97.59%</b>
<b>Revenue over(under) expenditures</b>	<b>(17,522,844)</b>	<b>(37,123,600)</b>	<b>(23,625,927)</b>	<b>63.64%</b>	<b>(29,869,800)</b>	<b>(21,405,631)</b>	<b>71.66%</b>
<b>Reserves:</b>							
<b>Budget basis</b>	<b>148,766,449</b>	<b>100,127,600</b>	<b>125,140,522</b>	<b>124.98%</b>	<b>95,270,700</b>	<b>103,734,891</b>	<b>108.88%</b>
<b>Restricted/Committed/Assigned</b>							
<b>TABOR</b>	<b>17,249,094</b>	<b>18,271,800</b>	<b>15,932,358</b>	<b>87.20%</b>	<b>17,166,000</b>	<b>15,859,485</b>	<b>92.39%</b>
<b>School carryforward reserve</b>	<b>12,700,000</b>	<b>8,500,000</b>	<b>13,300,000</b>	<b>156.47%</b>	<b>10,000,000</b>	<b>13,860,000</b>	<b>138.60%</b>
<b>Utility reserve</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>100.00%</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>100.00%</b>
<b>Unassigned budget basis</b>							
Board of Education Policy reserve	25,044,587	24,362,300	24,041,744	98.68%	22,888,000	22,780,427	99.53%
Undesignated reserves	91,772,768	46,993,500	69,866,420	148.67%	43,216,700	49,234,978	113.93%
<b>Salary accrual</b>	<b>(69,305,983)</b>	<b>(70,000,000)</b>	<b>(70,379,434)</b>	<b>100.54%</b>	<b>(70,000,000)</b>	<b>(67,004,316)</b>	<b>95.72%</b>
<b>Unassigned GAAP basis*</b>	<b>47,511,372</b>	<b>1,355,800</b>	<b>23,528,730</b>	<b>1735.41%</b>	<b>(3,895,300)</b>	<b>5,011,090</b>	<b>(128.64)%</b>

\*Estimated Unassigned GAAP basis equals Unassigned Budget budget basis reserves less salary accrual

**Jefferson county School District, No. R-1  
Budget Reconciliation  
June 30, 2012**

	<b>Revenue Budget</b>	<b>Appropriation Budget</b>	<b>Org Budget</b>
<b>2011/2012 Original Adopted Budget</b>	586,915,900	619,607,500	619,607,500
2011/2012 Spring Supplemental Appropriation	5,527,800	2,500,000	2,500,000
Increases for General Fund transfers to other funds		206,000	206,000
	592,443,700	622,313,500	622,313,500
<hr/>			
2011/2012 Psoft Budget (excluding Carryforward)	592,443,700	622,313,500	622,313,500

### Accruals and Estimates

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

#### **Accruals and estimates for unrecorded expenses for the year ended June 30, 2012**

Capital reserve	\$	119
General fund		726,622
Food service		30,245
Property management		2,583
Charter schools		36,461
Grants		86,818
Campus activity		112,922
Central services		63,251
Risk management		31,411
Employee benefits		252,722
Technology		79,736
Transportation		63,633
<b>Total accruals and estimates</b>		<b><u><u>\$1,486,525</u></u></b>

## **Capital Funds:**

### **Debt Service Fund**

Property taxes collected this spring will be used to make the December 2012 principal and interest payments on general obligation debt. Semiannual interest payments were made in June 2012.

### **Capital Reserve Fund**

Capital Reserve revenues are lower than the prior year. The prior year revenue had Jeffco fees in lieu, a sale of surplus property in Idledale and the sale of Russell. Expenditures were lower than planned due timing of projects. The largest projects for expenditures for the year are: Jefferson High School renovation, bus purchases for transportation, District-wide building envelope repairs that include new windows, doors and roof repairs. The transfer from the General Fund for capital was reduced \$2,652,000 for fiscal year 2012.

**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, 2012**

	June 30, 2010 Actuals	2010/2011 Revised Budget	June 30, 2011 Actuals	2010/2011 Y-T-D % of Budget	2011/2012 Revised Budget	June 30, 2012 Actuals	2011/2012 Y-T-D % of Budget
<b>Revenue:</b>							
Property tax	\$ 81,748,765	\$ 81,900,000	\$ 82,018,332	100.14%	\$ 81,400,000	\$ 77,921,399	95.73%
Interest	2,877	75,000	1,839	2.45%	5,000	2,282	45.63%
<b>Total revenues</b>	<b>81,751,642</b>	<b>81,975,000</b>	<b>82,020,171</b>	<b>100.06%</b>	<b>81,405,000</b>	<b>77,923,681</b>	<b>95.72%</b>
<b>Expenditures:</b>							
<b>Debt service</b>							
Principal retirements	45,120,000	50,925,000	50,925,000	100.00%	50,080,000	50,080,000	100.00%
Interest and fiscal charges	28,423,042	27,002,000	26,984,288	99.93%	24,019,600	24,001,813	99.93%
<b>Total debt service</b>	<b>73,543,042</b>	<b>77,927,000</b>	<b>77,909,288</b>	<b>99.98%</b>	<b>74,099,600</b>	<b>74,081,813</b>	<b>99.98%</b>
<b>Excess of revenues over (under) expenditures</b>	<b>8,208,600</b>	<b>4,048,000</b>	<b>4,110,883</b>	<b>101.55%</b>	<b>7,305,400</b>	<b>3,841,869</b>	<b>52.59%</b>
<b>Other financing sources (uses)</b>							
General obligation bond proceeds	233,400,000	-	-	-	-	-	0.00%
Payment to refunded bond escrow agent	(278,158,016)	-	-	-	-	-	0.00%
Premium from refunding bonds	35,855,493	-	-	-	-	-	0.00%
<b>Total other financing sources (uses)</b>	<b>(8,902,523)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Excess of revenues and other financing sources &amp; uses over (under) expenditures</b>	<b>(693,923)</b>	<b>4,048,000</b>	<b>4,110,883</b>	<b>101.55%</b>	<b>7,305,400</b>	<b>3,841,869</b>	<b>52.59%</b>
<b>Fund balance - beginning</b>	<b>68,924,667</b>	<b>68,104,200</b>	<b>68,230,744</b>	<b>100.19%</b>	<b>72,208,700</b>	<b>72,341,627</b>	<b>100.18%</b>
<b>Fund balance - ending</b>	<b>\$ 68,230,744</b>	<b>\$ 72,152,200</b>	<b>\$ 72,341,627</b>	<b>100.26%</b>	<b>\$ 79,514,100</b>	<b>\$ 76,183,496</b>	<b>95.81%</b>

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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, 2012**

	June 30, 2010 Actuals	2010/2011 Revised Budget	June 30, 2011 Actuals	2010/2011 Y-T-D % of Budget	2011/2012 Revised Budget	June 30, 2012 Actuals	2011/2012 Y-T-D % of Budget
<b>Revenue:</b>							
Interest	\$ 188,557	\$ 225,000	\$ 75,354	33.49%	\$ 100,000	\$ -	0.00%
Other	474,589	425,000	1,358,775	319.71%	250,000	263,529	105.41%
Total revenues	<u>663,146</u>	<u>650,000</u>	<u>1,434,129</u>	<u>220.64%</u>	<u>350,000</u>	<u>263,529</u>	<u>75.29%</u>
<b>Expenditures:</b>							
<b>Capital outlay</b>							
New buildings and land	8,341,042	39,524,800	1,800,172	4.55%	28,958,100	74,133	0.26%
School additions/improvements	29,230,700	-	13,074,081	-	-	14,702,266	0.00%
Grounds improvements	943,169	-	920,403	-	-	240,644	0.00%
Mechanical/electrical improvements	8,288,540	-	7,647,513	-	-	4,849,427	0.00%
Roof replacement	1,908,946	-	5,220,543	-	-	3,144,656	0.00%
Vehicles and large equipment	1,641,183	2,234,900	458,943	20.54%	2,530,600	4,348,499	171.84%
Total capital outlay	<u>50,353,580</u>	<u>41,759,700</u>	<u>29,121,655</u>	<u>69.74%</u>	<u>31,488,700</u>	<u>27,359,625</u>	<u>86.89%</u>
<b>Debt service</b>							
Payment on COPs	5,185,000	-	-	-	-	-	0.00%
Interest on COPs	164,053	-	-	-	-	-	0.00%
Total debt service	<u>5,349,053</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total expenditures	<u>55,702,633</u>	<u>41,759,700</u>	<u>29,121,655</u>	<u>69.74%</u>	<u>31,488,700</u>	<u>27,359,625</u>	<u>86.89%</u>
Excess of revenues over (under) expenditures	(55,039,487)	(41,109,700)	(27,687,526)	67.35%	(31,138,700)	(27,096,095)	87.02%
<b>Other financing sources (uses)</b>							
Operating transfer in	28,980,100	23,208,000	23,208,000	100.00%	20,556,000	20,556,000	100.00%
Total other financing sources (uses)	<u>28,980,100</u>	<u>23,208,000</u>	<u>23,208,000</u>	<u>100.00%</u>	<u>20,556,000</u>	<u>20,556,000</u>	<u>100.00%</u>
<b>Special item:</b>							
Sale of property	-	-	2,000,000	-	-	-	0.00%
Excess of revenues and other financing sources & uses over (under) expenditures	(26,059,387)	(17,901,700)	(2,479,526)	13.85%	(10,582,700)	(6,540,095)	61.80%
Fund balance - beginning	<u>62,458,046</u>	<u>18,174,500</u>	<u>36,398,659</u>	<u>200.27%</u>	<u>21,272,100</u>	<u>33,919,133</u>	<u>159.45%</u>
Fund balance - ending	<u>\$ 36,398,659</u>	<u>\$ 272,800</u>	<u>\$ 33,919,133</u>	<u>12433.70%</u>	<u>\$ 10,689,400</u>	<u>\$ 27,379,038</u>	<u>256.13%</u>

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## **Special Revenue Funds:**

### **Grants Fund**

The Grants Fund had revenue over expenditures of \$896,752 for the year ended June 30, 2012.

Expenditures for the fourth quarter were lower than in the prior year by \$17,111,592. The major expenditure variances are:

- Increased spending of \$471,300 for the School to Work Alliance Program (SWAP) grant that is designed to increase employment opportunities for youth with disabilities, ages 16-25. This grant includes a General Fund match and beginning in year 2011/2012, the Colorado Department of Education required districts to change the way the match was accounted. The change in accounting caused an increase in expenditures which is fully offset by an increase in revenue.
- Increased spending of \$6,375,100 for the Teacher Incentive Fund for the Strategic Compensation Program for licensed employees. This is a five year grant which did not start until first quarter 2010/2011.
- Decreased spending of \$295,500 for Two Roads charter school start-up grant. This is the final year of a multi-year award. The school is spending less since this is the last year of the grant.
- Decreased spending of \$286,100 for Alternative Compensation for Teachers that was a one year grant in prior year.
- Increased spending of \$2,728,400 for IDEA - Special Education and \$751,900 for Medicaid. These two grants have unspent reserve balances and the District is spending down a portion of those balances.
- Increased spending of \$635,900 for the BEST - Conifer Waste Water Project grant which is a new grant for 2011/2012.
- Decreases because of the end of several ARRA stimulus grants including \$15,195,300 for the Education Jobs - Save or Create Jobs, \$3,671,300 for the Title I-A Services to Disadvantaged Students and \$7,999,100 for the IDEA - Special Education.

### **Campus Activity Fund**

The Campus Activity Fund had \$131,406 in net income, down by \$639,934 from the prior year. Revenues and expenditures were lower than the prior year. Fundraising revenue and corresponding expenditures are lower by \$371,000 from the prior year. Donations were lower than the prior year by \$247,000. Red Rocks billings have been corrected for timing, creating a variance of \$450,000 less revenue in 2012. The timing of trips and activities from 2011 to 2012 has created less other revenue of \$393,000. Matching expenditures for fundraising, trips and activities were also down.

### **Transportation Fund**

State statute requires school districts to use a separate special revenue fund when fees are charged for transportation. Fiscal year 2012 is the first year of charging students a fee to ride the bus to school. Revenues from these fees were budgeted at \$1 million for the year. Actual revenue to date is \$1.8 million. Salary and benefit expense was higher than plan. Total expenditures for the fund were within budget. The District is required to transfer money to ensure the fund breaks even. The transfer was adjusted was adjusted down to meet this requirement.

**Jefferson County School District, No. R-1**  
**Grants**  
**Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**For the year ended June 30, 2012**

	June 30, 2010 Actuals	2010/2011 Revised Budget	June 30, 2011 Actuals	2010/2011 Y-T-D % of Budget	2011/2012 Revised Budget	June 30, 2012 Actuals	2011/2012 Y-T-D % of Budget
<b>Revenue:</b>							
Federal government	\$ 42,577,618	68,976,800	\$ 58,372,859	84.63%	\$ 47,943,800	\$ 40,146,130	83.74%
State of Colorado	2,486,644	3,484,500	2,348,455	67.40%	5,025,500	4,208,166	83.74%
Gifts and grants	639,765	644,500	474,962	73.69%	781,300	654,213	83.73%
Total revenues	<u>45,704,027</u>	<u>73,105,800</u>	<u>61,196,276</u>	<u>83.71%</u>	<u>53,750,600</u>	<u>45,008,508</u>	<u>83.74%</u>
<b>Expenditures:</b>							
General administration	2,273,934	3,706,400	3,103,961	83.75%	4,189,800	3,579,764	85.44%
School administration	967,415	1,106,400	926,572	83.75%	874,900	812,407	92.86%
General instruction	10,000,767	28,006,900	23,454,688	83.75%	11,464,200	8,763,483	76.44%
Special ed instruction	17,801,729	21,856,700	18,304,076	83.75%	16,897,900	13,946,310	82.53%
Instructional support	13,467,164	18,070,000	15,132,939	83.75%	18,636,100	15,910,606	85.38%
Operations and maintenance	29,384	123,400	103,351	83.75%	873,500	781,467	89.46%
Transportation	275,567	236,100	197,760	83.76%	814,200	317,721	39.02%
Total expenditures	<u>44,815,960</u>	<u>73,105,900</u>	<u>61,223,348</u>	<u>83.75%</u>	<u>53,750,600</u>	<u>44,111,756</u>	<u>82.07%</u>
Excess of revenue over expenditures	888,067	(100)	(27,072)	27072.28%	-	896,752	0.00%
<b>Other financing sources</b>							
Transfer to campus activity fund	(32,522)	-	-		-	-	0.00%
Total other financing sources (uses)	<u>(32,522)</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>0.00%</u>
Excess of revenues and other financing sources and uses over (under) expenditures	855,545	(100)	(27,072)	27072.28%	-	896,752	0.00%
Fund balance - beginning	1,142,927	2,030,994	2,030,994	100.00%	1,980,900	2,003,922	101.16%
Fund balance - ending	<u>\$ 1,998,472</u>	<u>\$ 2,030,794</u>	<u>\$ 2,003,922</u>	<u>98.68%</u>	<u>\$ 1,980,900</u>	<u>\$ 2,000,674</u>	<u>146.43%</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, 2012**

	<b>June 30, 2010</b>	<b>2010/2011</b>	<b>June 30, 2011</b>	<b>2010/2011</b>	<b>2011/2012</b>	<b>June 30, 2012</b>	<b>2011/2012</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Y-T-D % of Budget</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Y-T-D % of Budget</b>
<b>Revenue:</b>							
Interest	\$ 3,059	\$ 2,000	\$ 4,236	211.80%	\$ 3,400	\$ 2,951	86.79%
Student activities	5,979,390	6,212,200	6,783,734	109.20%	6,369,100	6,890,528	108.19%
Fund raising	4,597,050	4,989,800	4,661,295	93.42%	4,588,900	4,189,587	91.30%
Fees and dues	6,854,129	6,951,000	6,712,610	96.57%	7,164,100	6,258,548	87.36%
Donations	2,797,171	2,193,500	3,120,410	142.26%	2,797,800	2,873,810	102.72%
Other	2,369,051	3,166,700	2,519,130	79.55%	2,360,700	2,100,923	89.00%
Total revenues	<u>22,599,850</u>	<u>23,515,200</u>	<u>23,801,415</u>	<u>101.22%</u>	<u>23,284,000</u>	<u>22,316,346</u>	<u>95.84%</u>
<b>Expenditures:</b>							
Athletics and activities	22,497,219	24,394,600	23,659,460	96.99%	23,802,600	22,671,443	95.25%
Total expenditures	<u>22,497,219</u>	<u>24,394,600</u>	<u>23,659,460</u>	<u>96.99%</u>	<u>23,802,600</u>	<u>22,671,443</u>	<u>95.25%</u>
Excess of revenue over (under) expenditures	102,631	(879,400)	141,955	(16.14)%	(518,600)	(355,097)	68.47%
Transfer from other funds	729,700	750,000	629,385	83.92%	550,000	486,503	88.46%
Excess of revenues and other financing sources and uses over (under) expenditures	832,331	(129,400)	771,340	(596.09)%	31,400	131,406	418.49%
Fund balance - beginning	<u>9,164,254</u>	<u>9,482,300</u>	<u>9,996,585</u>	<u>105.42%</u>	<u>10,228,400</u>	<u>10,767,925</u>	<u>105.27%</u>
Fund balance - ending	<u>\$ 9,996,585</u>	<u>\$ 9,352,900</u>	<u>\$ 10,767,925</u>	<u>115.13%</u>	<u>\$ 10,259,800</u>	<u>\$ 10,899,331</u>	<u>106.23%</u>

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**Jefferson County School District, No. R-1**  
**Transportation**  
**Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**For the year ended**  
**June 30, 2012**

	June 30, 2010 Actuals	2010/2011 Revised Budget	June 30, 2011 Actuals	2010/2011 Y-T-D % of Budget	2011/2012 Revised Budget	June 30, 2012 Actuals	2011/2012 Y-T-D % of Budget
<b>Revenue:</b>							
Service contracts	\$ -	\$ -	\$ -	-	\$ 2,600,000	\$ 3,372,721	129.72%
Other revenue	-	-	-	-	4,500,000	4,778,854	106.20%
Total revenues	-	-	-	-	7,100,000	8,151,575	114.81%
<b>Expenditures:</b>							
Salaries and benefits	-	-	-	-	15,869,900	16,526,342	104.14%
Purchased services	-	-	-	-	377,100	313,280	83.08%
Materials and supplies	-	-	-	-	4,235,700	3,647,970	86.12%
Capital and equipment	-	-	-	-	20,900	7,124	34.09%
Total expenditures	-	-	-	-	20,503,600	20,494,716	99.96%
Excess of revenue over (under) expenditures	-	-	-	-	(13,403,600)	(12,343,141)	92.09%
Transfer from other funds	-	-	-	-	13,403,600	12,343,141	92.09%
Excess of revenues and other financing sources and uses over (under) expenditures	-	-	-	-	-	-	0.00%
Fund balance - beginning	-	-	-	-	-	-	0.00%
Fund balance - ending	\$ -	\$ -	\$ -	-	\$ -	\$ -	0.00%

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## **Enterprise Funds:**

### **Food Services Fund**

The Food Service Fund total revenue was down compared to the budget and the prior year. Participation was down even with an additional serving day. The loss in sales was offset with a price increase for the school year. USDA commodities were higher than the prior year for both revenue and expense. Salaries and benefits were lower than planned with changes in staffing. Purchased food was lower than the prior year due to menu changes. Federal reimbursements increased higher than plan due to more students qualifying and an increase in the reimbursement rate. The fund ended the year better than anticipated with net income of \$1,321,581.

### **Child Care Fund**

The Child Care Fund had net income year to date of \$243,354, an increase from the prior year of \$129,754. The Child Care Fund consists of the following programs:

**Extended Day Kindergarten** - is a fee based program to provide all day Kindergarten options. These programs are managed by the principal in the school they are located within. Extended Day Kindergarten had net income of \$52,466 and ending net assets of \$938,812. The prior year to date net income was \$146,619. There was one less classroom for 2012 and no rate changes.

**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 had a net loss of (\$8,304) and ending net assets of \$1,875,846 for the year. Net income for the prior year was \$124,656. The transfer for Colorado Preschool funding was lower than the prior year. No new classrooms were added for 2012.

**Site managed School Age Child Care (SACC)** - Red Rocks Elementary is the only site managed school age child care in the program. This program is managed by the principal at the school. The program has a net loss of \$(14,326) for the year. The ending net assets for the program were \$80,925. The school planned to spend down reserves to about \$50,000 to provide intervention groups such as specialized reading help.

**Centrally managed School Age Child Care (SAE)** - These programs provide before and after care for elementary students. The sites are managed by the Central department for School Age Enrichment. Centrally managed SAE had net income of \$213,518 and net assets of \$1,462,575 for year end. The prior year had net income of \$42,046 for year end. Adjustments were made for this year that have

improved performance over the prior year. The adjustments included consolidation of programs and changing staffing.

**Property Management Fund**

The Property Management Fund ended the year with revenue above plan but lower than the prior year due to lost activities from the summer. Master Drive discontinued using the District driving range in fiscal 2012, Regis College did not use Columbine High School for this summer and Susan G. Komen did not stage an event at Columbine this summer. Expenses are lower than plan from better than anticipated utility costs and lower expense for supplies. No transfer was made this year to school 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, 2012**

	June 30, 2010 Actuals	2010/2011 Revised Budget	June 30, 2011 Actuals	2010/2011 Y-T-D % of Budget	2011/2012 Revised Budget	June 30, 2012 Actuals	2011/2012 Y-T-D % of Budget
<b>Revenue:</b>							
Food sales	\$ 11,259,632	\$ 12,720,000	\$ 11,076,798	87.08%	\$ 11,694,000	\$ 10,870,708	92.96%
Service contracts	477,141	450,000	557,646	123.92%	520,000	644,276	123.90%
<b>Total Revenues</b>	<b>11,736,773</b>	<b>13,170,000</b>	<b>11,634,444</b>	<b>88.34%</b>	<b>12,214,000</b>	<b>11,514,984</b>	<b>94.28%</b>
<b>Expenses:</b>							
Purchased food	9,251,600	9,714,000	8,934,850	91.98%	8,950,300	8,673,045	96.90%
USDA commodities	1,288,277	1,500,000	1,215,910	81.06%	1,300,000	1,398,928	107.61%
Salaries and employee benefits	11,478,474	11,398,000	11,391,151	99.94%	10,888,700	10,378,755	95.32%
Administrative services	964,327	1,166,900	846,326	72.53%	881,000	618,850	70.24%
Utilities	358,616	375,000	357,975	95.46%	360,000	350,040	97.23%
Supplies	1,384,426	1,124,000	1,236,033	109.97%	1,304,500	1,188,626	91.12%
Repairs and maintenance	154,793	50,000	72,373	144.75%	45,000	56,212	124.92%
Depreciation	290,729	315,000	314,386	99.81%	317,000	324,801	102.46%
Other	3,862	6,000	5,772	96.20%	2,000	2,184	109.20%
<b>Total expenses</b>	<b>25,175,104</b>	<b>25,648,900</b>	<b>24,374,776</b>	<b>95.03%</b>	<b>24,048,500</b>	<b>22,991,441</b>	<b>95.60%</b>
<b>Income (loss) from operations</b>	<b>(13,438,331)</b>	<b>(12,478,900)</b>	<b>(12,740,332)</b>	<b>102.09%</b>	<b>(11,834,500)</b>	<b>(11,476,457)</b>	<b>96.97%</b>
<b>Non-operating revenues (expenses):</b>							
Donated commodities	1,211,084	1,500,000	1,267,364	84.49%	1,300,000	1,518,019	116.77%
Contributed capital	1,172,164	-	352,528	-	-	84,766	0.00%
Federal/state reimbursement	9,753,337	9,895,000	10,441,883	105.53%	10,371,000	11,198,948	107.98%
Interest revenues	13,583	15,000	2,449	16.33%	1,000	-	0.00%
Loss on sale of capital assets	(25,868)	(15,000)	(27,590)	183.93%	-	(3,695)	0.00%
<b>Total non-operating revenue (expenses)</b>	<b>12,124,300</b>	<b>11,395,000</b>	<b>12,036,634</b>	<b>105.63%</b>	<b>11,672,000</b>	<b>12,798,038</b>	<b>109.65%</b>
<b>Net income (loss)</b>	<b>(1,314,031)</b>	<b>(1,083,900)</b>	<b>(703,698)</b>	<b>64.92%</b>	<b>(162,500)</b>	<b>1,321,581</b>	<b>(813.28)%</b>
<b>Net assets - beginning</b>	<b>8,032,395</b>	<b>7,199,800</b>	<b>6,718,364</b>	<b>93.31%</b>	<b>5,431,500</b>	<b>6,014,666</b>	<b>110.74%</b>
<b>Net assets - ending</b>	<b>\$ 6,718,364</b>	<b>\$ 6,115,900</b>	<b>\$ 6,014,666</b>	<b>98.34%</b>	<b>\$ 5,269,000</b>	<b>\$ 7,336,247</b>	<b>139.23%</b>



**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, 2012**

	June 30, 2010 Actuals	2010/2011 Revised Budget	June 30, 2011 Actuals	2010/2011 Y-T-D % of Budget	2011/2012 Revised Budget	June 30, 2012 Actuals	2011/2012 Y-T-D % of Budget
<b>Revenue:</b>							
Service contracts	\$ 1,128,846	\$ 1,146,200	\$1,154,959	100.76%	\$ 1,081,500	\$ 1,070,668	99.00%
Tuition	9,167,085	9,673,000	9,126,202	94.35%	9,014,400	8,797,056	97.59%
Total revenues	<u>10,295,931</u>	<u>10,819,200</u>	<u>10,281,161</u>	<u>95.03%</u>	<u>10,095,900</u>	<u>9,867,724</u>	<u>97.74%</u>
<b>Expenses:</b>							
Salaries and employee benefits	11,637,396	12,064,000	11,483,508	95.19%	11,219,700	10,881,587	96.99%
Administrative services	1,577,647	1,617,100	1,403,803	86.81%	1,494,200	1,422,403	95.19%
Utilities	6,868	4,600	15,923	346.15%	12,500	15,274	122.19%
Supplies	808,669	845,100	685,613	81.13%	759,100	658,648	86.77%
Repairs and maintenance	19,510	31,200	3,069	9.84%	18,500	1,439	7.78%
Rent	659,314	663,000	663,328	100.05%	652,900	661,465	101.31%
Depreciation	15,639	14,500	18,973	130.85%	20,500	19,881	96.98%
Other	3,179	4,500	3,429	76.20%	2,500	4,074	162.96%
Total expenses	<u>14,728,222</u>	<u>15,244,000</u>	<u>14,277,646</u>	<u>93.66%</u>	<u>14,179,900</u>	<u>13,664,771</u>	<u>96.37%</u>
Income (loss) from operations	(4,432,291)	(4,424,800)	(3,996,485)	90.32%	(4,084,000)	(3,797,047)	92.97%
<b>Non-operating revenues (expenses):</b>							
Contributed capital	-	-	-	-	-	-	0.00%
Interest revenues	20,288	40,000	9,151	22.88%	5,000	-	0.00%
Loss on sale of capital assets	-	-	-	-	-	(168)	0.00%
Total non-operating revenue (expenses)	<u>20,288</u>	<u>40,000</u>	<u>9,151</u>	<u>22.88%</u>	<u>5,000</u>	<u>(168)</u>	<u>0.00%</u>
Income (loss) before operating transfers	(4,412,003)	(4,384,800)	(3,987,334)	90.94%	(4,079,000)	(3,797,215)	93.09%
Operating transfer from general fund	4,468,518	4,226,100	4,284,448	101.38%	4,072,600	4,040,569	99.21%
Net income (loss)	56,515	(158,700)	297,114	(187.22)%	(6,400)	243,354	(3802.41)%
Net assets - beginning	3,761,175	3,728,500	3,817,690	102.39%	4,140,800	4,114,804	99.37%
Net assets - ending	<u>\$ 3,817,690</u>	<u>\$ 3,569,800</u>	<u>\$ 4,114,804</u>	<u>115.27%</u>	<u>\$ 4,134,400</u>	<u>\$ 4,358,158</u>	<u>105.41%</u>

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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, 2012**

	June 30, 2010 Actuals	2010/2011 Revised Budget	June 30, 2011 Actuals	2010/2011 Y-T-D % of Budget	2011/2012 Revised Budget	June 30, 2012 Actuals	2011/2012 Y-T-D % of Budget
<b>Revenue:</b>							
Building rental	\$ 1,674,886	\$ 1,625,000	\$ 1,763,175	108.50%	\$ 1,575,000	\$ 1,595,449	101.30%
Total revenues	<u>1,674,886</u>	<u>1,625,000</u>	<u>1,763,175</u>	<u>108.50%</u>	<u>1,575,000</u>	<u>1,595,449</u>	<u>101.30%</u>
<b>Expenses:</b>							
Salaries and employee benefits	856,478	848,600	830,068	97.82%	807,200	833,387	103.24%
Administrative services	878,855	199,200	97,890	49.14%	232,300	104,919	45.17%
Utilities	181,108	200,000	201,197	100.60%	215,000	176,243	81.97%
Supplies	48,843	66,500	70,389	105.85%	90,000	87,514	97.24%
Repairs and maintenance	7,663	5,000	100	2.00%	5,500	-	0.00%
Other	14,539	20,000	22,156	110.78%	20,000	6,115	30.58%
Depreciation expense	62,194	65,000	65,326	100.50%	66,000	68,034	103.08%
Total expenses	<u>2,049,680</u>	<u>1,404,300</u>	<u>1,287,126</u>	<u>91.66%</u>	<u>1,436,000</u>	<u>1,276,212</u>	<u>88.87%</u>
Income (loss) from operations	(374,794)	220,700	476,049	215.70%	139,000	319,237	229.67%
<b>Non-operating revenues (expenses):</b>							
Interest revenues	14,415	20,000	6,570	32.85%	3,500	-	0.00%
Gain (loss) on sale of capital assets	(1,558)	-	(1,316)	-	-	-	0.00%
Total non-operating revenue (expenses)	<u>12,857</u>	<u>20,000</u>	<u>5,254</u>	<u>26.27%</u>	<u>3,500</u>	<u>-</u>	<u>0.00%</u>
Transfer to campus activity fund	(200,000)	(200,000)	(200,000)	100.00%	-	-	0.00%
Net income (loss)	<u>(561,937)</u>	<u>40,700</u>	<u>281,303</u>	<u>691.16%</u>	<u>142,500</u>	<u>319,237</u>	<u>224.03%</u>
Net assets - beginning	<u>4,461,178</u>	<u>3,900,800</u>	<u>3,899,241</u>	<u>99.96%</u>	<u>4,136,000</u>	<u>4,180,544</u>	<u>101.08%</u>
Net assets - ending	<u>\$ 3,899,241</u>	<u>\$ 3,941,500</u>	<u>\$ 4,180,544</u>	<u>106.06%</u>	<u>\$ 4,278,500</u>	<u>\$ 4,499,781</u>	<u>105.17%</u>

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### **Central Services Fund**

Central Services had a net loss of \$(77,771) for the year. The fund planned to spend down net assets by \$(361,000) but the actual amount was lower due to timing adjustments for several projects being moved to FY 2013 and reductions in expenses in the area of materials and parts.

### **Employee Benefits Fund**

The Employee Benefits Fund for vision, dental and group life self-insurance ended the year with net income of \$206,102. Revenues and expenses for self insurance plans were relatively flat with the prior year. Claim expenses were lower than planned. Wellness expenses were also running lower than planned as Kaiser covered the costs for some of the programs.

### **Risk Management Fund**

The Risk Management Fund had net income of \$538,114 for the quarter end. Revenue from insurance recoveries were lower than the prior year and budget. Expenses for salaries and benefits were higher than planned due to overtime in safety and security. Premiums and claim loss expense were lower than the prior year and budget.

### **Technology Fund**

The Technology Fund finished the year with a lower than planned net loss of \$(1,244,344). Expense for utilities was significantly higher than planned due to the decision to pay for new telephone handsets with operational rather than capital funds, while the supplies budget was exceeded because the phone system upgrade project is ahead of schedule. Deprecation costs were lower than anticipated because several capital projects experienced slight delays during FY 2011. Overall, total expenses were at 98 percent of budget while year end revenues were at 102 percent of budget.

**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, 2012**

	June 30, 2010 Actuals	2010/2011 Revised Budget	June 30, 2011 Actuals	2010/2011 Y-T-D % of Budget	2011/2012 Revised Budget	June 30, 2012 Actuals	2011/2012 Y-T-D % of Budget
Revenue:							
Services	\$ 3,729,903	\$ 3,634,700	\$ 3,512,081	96.63%	\$ 3,506,700	\$ 3,503,078	99.90%
Total revenues	<u>3,729,903</u>	<u>3,634,700</u>	<u>3,512,081</u>	<u>96.63%</u>	<u>3,506,700</u>	<u>3,503,078</u>	<u>99.90%</u>
Expenses:							
Salaries and employee benefits	1,090,519	1,160,900	1,091,227	94.00%	1,131,000	1,043,451	92.26%
Utilities	9,169	11,100	9,039	81.43%	11,900	6,582	55.31%
Supplies	1,349,615	1,447,000	1,355,809	93.70%	1,318,700	1,352,352	102.55%
Repairs and maintenance	612,305	521,000	553,482	106.23%	850,500	668,205	78.57%
Depreciation	234,813	337,000	236,725	70.24%	275,300	257,695	93.61%
Other	1,945	2,300	166	7.22%	1,000	3,585	358.50%
Administration	223,396	275,100	234,404	85.21%	281,700	248,979	88.38%
Total expenses	<u>3,521,762</u>	<u>3,754,400</u>	<u>3,480,852</u>	<u>92.71%</u>	<u>3,870,100</u>	<u>3,580,849</u>	<u>92.53%</u>
Income (loss) from operations	208,141	(119,700)	31,229	(26.09)%	(363,400)	(77,771)	21.40%
Non-operating revenues (expenses):							
Interest revenue	5,530	2,000	2,271	113.55%	2,000	-	0.00%
Interest expense	-	-	-	-	-	-	0.00%
Loss on sale of capital assets	(2,569)	-	(11,692)	-	-	-	0.00%
Total non-operating revenue (expenses)	<u>2,961</u>	<u>2,000</u>	<u>(9,421)</u>	<u>(471.05)%</u>	<u>2,000</u>	<u>-</u>	<u>0.00%</u>
Net income (loss)	211,102	(117,700)	21,808	(18.53)%	(361,400)	(77,771)	21.52%
Net assets - beginning	<u>1,720,977</u>	<u>1,864,400</u>	<u>1,932,079</u>	<u>103.63%</u>	<u>1,991,300</u>	<u>1,953,887</u>	<u>98.12%</u>
Net assets - ending	<u>\$ 1,932,079</u>	<u>\$ 1,746,700</u>	<u>\$ 1,953,887</u>	<u>111.86%</u>	<u>\$ 1,629,900</u>	<u>\$ 1,876,116</u>	<u>115.11%</u>

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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, 2012**

	June 30, 2010 Actuals	2010/2011 Revised Budget	June 30, 2011 Actuals	2010/2011 Y-T-D % of Budget	2011/2012 Revised Budget	June 30, 2012 Actuals	2011/2012 Y-T-D % of Budget
<b>Revenue:</b>							
Insurance premiums	\$ 8,840,289	\$ 6,990,000	\$ 6,923,053	99.04%	\$ 7,030,000	\$ 6,804,726	96.80%
Total revenues	8,840,289	6,990,000	6,923,053	99.04%	7,030,000	6,804,726	96.80%
<b>Expenses:</b>							
Salaries and employee benefits	65,469	164,000	162,881	99.32%	162,800	64,015	39.32%
Claim losses	5,750,768	6,635,000	5,882,370	88.66%	6,575,000	5,646,411	85.88%
Premiums paid	317,978	360,000	301,303	83.70%	350,000	265,980	75.99%
Administration	548,959	905,100	631,179	69.74%	850,100	622,218	73.19%
Total expenses	6,683,174	8,064,100	6,977,733	86.53%	7,937,900	6,598,624	83.13%
Income (loss) from operations	2,157,115	(1,074,100)	(54,680)	5.09%	(907,900)	206,102	(22.70)%
<b>Non-operating revenues:</b>							
Interest revenue	55,659	100,000	25,659	25.66%	100,000	-	0.00%
Total non-operating revenue (expenses)	55,659	100,000	25,659	25.66%	100,000	-	0.00%
Net income (loss)	2,212,774	(974,100)	(29,021)	2.98%	(807,900)	206,102	(25.51)%
Net assets - beginning	11,835,364	12,737,600	14,048,138	110.29%	13,680,300	14,019,117	102.48%
Net assets - ending	\$ 14,048,138	\$ 11,763,500	\$ 14,019,117	119.17%	\$ 12,872,400	\$ 14,225,219	110.51%

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**Jefferson County School District, No. R-1**  
**Insurance Reserve**  
**Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings**  
**For the year ended June 30, 2012**

	June 30, 2010 Actuals	2010/2011 Revised Budget	June 30, 2011 Actuals	2010/2011 Y-T-D % of Budget	2011/2012 Revised Budget	June 30, 2012 Actuals	2011/2012 Y-T-D % of Budget
<b>Revenue:</b>							
Insurance premiums	\$ 4,038,050	\$ 2,399,000	\$ 1,801,277	75.08%	\$ 1,026,000	\$ 906,902	88.39%
Services	50,513	72,000	93,114	129.33%	50,000	42,750	85.50%
Total revenues	<u>4,088,563</u>	<u>2,471,000</u>	<u>1,894,391</u>	<u>76.66%</u>	<u>1,076,000</u>	<u>949,652</u>	<u>88.26%</u>
<b>Expenses:</b>							
Salaries and employee benefits	2,013,508	1,978,800	2,022,956	102.23%	1,952,900	1,978,914	101.33%
Depreciation	27,357	27,000	31,144	115.35%	27,000	31,510	116.70%
Claim losses	5,169,196	5,309,000	4,653,208	87.65%	4,142,000	2,710,483	65.44%
Premiums	1,742,969	2,008,000	1,956,550	97.44%	1,870,300	1,770,687	94.67%
Administration	569,455	530,000	332,215	62.68%	662,800	500,944	75.58%
Total expenses	<u>9,522,485</u>	<u>9,852,800</u>	<u>8,996,073</u>	<u>91.30%</u>	<u>8,655,000</u>	<u>6,992,538</u>	<u>80.79%</u>
Income (loss) from operations	(5,433,922)	(7,381,800)	(7,101,682)	96.21%	(7,579,000)	(6,042,886)	79.73%
<b>Non-operating revenues (expenses):</b>							
Interest revenue	43,572	13,000	19,980	153.69%	25,000	-	0.00%
Loss on sale of capital assets	(5,691)	-	-	-	-	-	0.00%
Total non-operating revenue (expenses)	<u>37,881</u>	<u>13,000</u>	<u>19,980</u>	<u>153.69%</u>	<u>25,000</u>	<u>-</u>	<u>0.00%</u>
Operating transfer from general fund	<u>6,751,400</u>	<u>6,793,500</u>	<u>6,793,500</u>	<u>100.00%</u>	<u>6,581,000</u>	<u>6,581,000</u>	<u>100.00%</u>
Net income (loss)	1,355,359	(575,300)	(288,202)	50.10%	(973,000)	538,114	(55.30)%
Net assets - beginning	<u>6,948,612</u>	<u>6,074,900</u>	<u>8,303,971</u>	<u>136.69%</u>	<u>7,439,300</u>	<u>8,015,769</u>	<u>107.75%</u>
Net assets - ending	<u>\$ 8,303,971</u>	<u>\$ 5,499,600</u>	<u>\$ 8,015,769</u>	<u>145.75%</u>	<u>\$ 6,466,300</u>	<u>\$ 8,553,883</u>	<u>132.28%</u>

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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, 2012**

	June 30, 2010 Actuals	2010/2011 Revised Budget	June 30, 2011 Actuals	2010/2011 Y-T-D % of Budget	2011/2012 Revised Budget	June 30, 2012 Actuals	2011/2012 Y-T-D % of Budget
Revenue:							
Services	\$ 19,302,931	\$ 15,647,400	\$ 15,736,420	100.57%	\$ 15,233,300	\$ 15,523,245	101.90%
Total revenues	<u>19,302,931</u>	<u>15,647,400</u>	<u>15,736,420</u>	<u>100.57%</u>	<u>15,233,300</u>	<u>15,523,245</u>	<u>101.90%</u>
Expenses:							
Salaries and employee benefits	10,151,458	9,538,100	10,102,027	105.91%	9,528,900	9,670,774	101.49%
Utilities	63,333	43,900	41,774	95.16%	43,900	871,513	1985.22%
Supplies	542,538	263,900	320,918	121.61%	246,000	522,843	212.54%
Repairs and maintenance	2,470,203	3,095,600	2,753,242	88.94%	3,045,300	2,951,828	96.93%
Depreciation	3,191,637	3,576,700	3,312,042	92.60%	3,983,000	3,133,259	78.67%
Other	8,049	19,000	29,938	157.57%	-	5,320	0.00%
Administration	3,510,933	3,545,800	2,776,228	78.30%	2,706,800	1,987,086	73.41%
Total expenses	<u>19,938,151</u>	<u>20,083,000</u>	<u>19,336,169</u>	<u>96.28%</u>	<u>19,553,900</u>	<u>19,142,623</u>	<u>97.90%</u>
Income (loss) from operations	(635,220)	(4,435,600)	(3,599,749)	81.16%	(4,320,600)	(3,619,378)	83.77%
Non-operating revenues (expenses):							
Interest revenue	3,077	-	-		-	-	0.00%
Interest expense	-	(75,000)	(2,154)	2.87%	(50,000)	(33,867)	67.73%
Transfers in	2,450,000	2,450,000	2,450,000	100.00%	2,450,000	2,450,000	100.00%
Loss on sale of capital assets	-	-	(1,477)	-	-	(41,099)	0.00%
Total non-operating revenue (expenses)	<u>2,453,077</u>	<u>2,375,000</u>	<u>2,446,369</u>	<u>103.01%</u>	<u>2,400,000</u>	<u>2,375,034</u>	<u>98.96%</u>
Net income (loss)	1,817,857	(2,060,600)	(1,153,380)	55.97%	(1,920,600)	(1,244,344)	64.79%
Net assets - beginning	<u>8,772,988</u>	<u>10,062,500</u>	<u>10,590,845</u>	<u>105.25%</u>	<u>8,967,500</u>	<u>9,437,465</u>	<u>105.24%</u>
Net assets - ending	<u>\$ 10,590,845</u>	<u>\$ 8,001,900</u>	<u>\$ 9,437,465</u>	<u>117.94%</u>	<u>\$ 7,046,900</u>	<u>\$ 8,193,121</u>	<u>116.27%</u>

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## Charter Schools



**Mountain Phoenix** -is not borrowing 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 at the Coal Creek location in FY 2009. The repayment is due in full in 2014. The maximum the school could borrow for FY 2012 would have been \$57,000 per the repayment plan. The school opened a new campus for FY 2012. The estimated funded student count submitted to the District for FY 2012 was for 336 FTE's, the official count was 283.5. The school made revisions mid year to operations that resulted in a favorable cash position. The Coal Creek location has closed. The school will be monitored closely in FY 2013 as the budget submitted plans for increased FTE to 375.



**Rocky Mountain Deaf School** - The school is not borrowing at the end of the fiscal year.



**Two Roads High School** - Two Roads High school relocated to a new site in Arvada for FY 2012. The enrollment estimate for 2012 was 520. The actual FTE is 399. The school requested and was approved a loan from Jeffco to help with the cash flow issues at the school. The loan is for \$150,000 and due in two years. The school is borrowing \$73,241 at the end of the year, better than anticipated. The school will be closely monitored throughout FY 2013 to see that the proposed plans submitted to the BOE is being followed. The school is currently working with their lessor to refund deposits that could be placed at the District and repay the loan back faster than planned.



**Collegiate Academy** - Collegiate Academy is not borrowing cash from the District but reserves for the school have been spent down to very low levels for FY 2012. The District financial staff met with the school in June to discuss plans for stopping the spend down for FY 2013. A revised plan has not been received to date and at this point there is potential for the school to need to borrow from the District for the first quarter FY 2013.

Based on the preliminary financial reports for FY 2012, five charter schools will be receiving letters from the state regarding deficit unassigned fund balances. Per the state definitions, a negative unassigned fund balance is not in compliance with state balance requirements. This balance is on an accrual basis (salary accruals are included). The five schools are: Collegiate, Compass Wheat Ridge, Mountain Phoenix, New America and Two Roads High school. Collegiate and Compass Wheat Ridge are negative due to salary accruals. Mountain Phoenix and Two Roads are negative with borrowing from the District. New America held several invoices payable to the New America corporation so as not to borrow cash from the District, but recorded the invoices for an accrual basis, accounts payable for New America at year end was \$352,113.

**Note:** Nine 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 Rocky Mountain Deaf School was awarded a BEST grant from the state. The school's matching portion of the grant is considered restricted. The schools and remaining restricted cash amounts are as follows:







Compass Montessori Golden \$744,710

Free Horizon \$561,958



Jefferson Academy \$10,383,827  
 Collegiate Academy \$757,101  
 Lincoln Academy \$339,238  
 Montessori Peaks \$863,688  
 Excel Academy \$797,587  
 Rocky Mountain Deaf School (BEST grant) \$500,000  
 Rocky Mountain Academy of Evergreen \$455,417  
 Woodrow Wilson \$687,967  
 Total = \$16,091,493

Those marked with a yellow flag are being monitored:

Charter Schools	Operating Cash	TABOR Reserve Cash	Total Cash
 Free Horizon	611,229	93,893	705,122
 Mountain Phoenix	58,017	68,377	126,394
New America	204,494	57,114	261,608
Compass Montessori - Wheat Ridge	195,002	65,146	260,148
Compass Montessori - Golden	148,381	86,128	234,509
Montessori Peaks	663,512	106,931	770,443
Excel Academy	1,158,114	114,026	1,272,140
Rocky Mountain Academy of Evergreen	668,577	85,939	754,516
 Jefferson Academy	930,093	192,080	1,122,173
 Collegiate Academy	40,476	103,590	144,066
Lincoln Academy	800,479	107,625	908,104
 Rocky Mountain Deaf School	75,595	49,066	124,661
 Two Roads	(73,241)	89,911	16,670
Woodrow Wilson Academy	2,320,219	119,820	2,440,039

On April 11, 2012, Jefferson Academy refinanced and issued additional capital debt for construction of a new high school. The new capital lease is for \$15,900,000.

**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, 2012**

	<b>June 30, 2010 Actuals</b>	<b>2010/2011 Revised Budget</b>	<b>June 30, 2011 Actuals</b>	<b>2010/2011 Y-T-D % of Budget</b>	<b>2011/2012 Revised Budget</b>	<b>June 30, 2012 Actuals</b>	<b>2011/2012 Y-T-D % of Budget</b>
<b>Revenue:</b>							
Intergovernmental revenue	\$ 34,314,650	\$ 42,939,000	\$ 34,092,100	79.40%	\$ 33,421,500	\$ 37,009,290	110.73%
Other revenue	6,532,633	-	7,256,979	-	-	8,652,881	0.00%
Total revenues	<u>40,847,283</u>	<u>42,939,000</u>	<u>41,349,079</u>	<u>96.30%</u>	<u>33,421,500</u>	<u>45,662,171</u>	<u>136.63%</u>
<b>Expenditures:</b>							
Other instructional programs	39,621,757	51,162,000	48,248,425	94.31%	51,900,000	47,747,803	92.00%
Total expenditures	<u>39,621,757</u>	<u>51,162,000</u>	<u>48,248,425</u>	<u>94.31%</u>	<u>51,900,000</u>	<u>47,747,803</u>	<u>92.00%</u>
Excess of revenues over (under) expenditures	1,225,526	(8,223,000)	(6,899,346)	83.90%	(18,478,500)	(2,085,632)	11.29%
<b>Other financing sources (uses)</b>							
Capital lease	-	12,149,000	12,148,335	99.99%	-	15,900,000	0.00%
Capital lease refunding	-	(3,838,000)	(3,819,324)	99.51%	(3,100,000)	(3,082,001)	99.42%
Total other financing sources (uses)	-	8,311,000	8,329,011	100.22%	(3,100,000)	12,817,999	0.00%
Excess of revenues and other financing sources and uses over (under) expenditures	1,225,526	88,000	1,429,665	1624.62%	(21,578,500)	10,732,367	(49.74)%
Fund balance - beginning	<u>9,293,635</u>	<u>10,519,161</u>	<u>10,519,161</u>	<u>100.00%</u>	<u>6,578,500</u>	<u>11,948,826</u>	<u>181.63%</u>
Fund balance - ending	<u>\$ 10,519,161</u>	<u>\$ 10,607,161</u>	<u>\$ 11,948,826</u>	<u>112.65%</u>	<u>\$ (15,000,000)</u>	<u>\$ 22,681,193</u>	<u>0.00%</u>

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# Appendix A

**Jefferson County Public Schools  
FTE Staffing Analysis  
June 30, 2012**

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

The following report shows the number of budgeted employees and the number of actual employees that were actively working during the month ending June 30, 2012. At this time the District is over budget in the General Fund by 20.01 FTEs. The other funds are over budget by 1.16 FTEs.

**Budgeted vs. Actual FTE Variance Notes**

**General Fund:**

- \* Administrative net staffing is under budget by 6.70 FTE due to unfilled positions in central departments. A small portion of the unfilled positions are backfilled with consultants.
- \* Licensed staff is under budget by 41.75 FTEs due to conservative staffing and unfilled positions because of a lower than expected October count of neighborhood students and unfilled licensed positions in central departments. The major variances are:
  - \* Elementary schools are under budget by 42 FTEs.
  - \* Middle schools are over budget by 3 FTE.
  - \* Senior high schools are over budget by 12 FTEs.
  - \* District wide schools are under budget by a total of 3 FTEs.
  - \* Central Instructional depts including Student Success, Instructional Data & Ed Tech Services are under budget by a total of 9 FTE due to unfilled positions.
- \* Support staff is over budget by 68.46 FTEs because managers and principals are allowed to use non-salary discretionary funds to supplement hours for support staff such as paraprofessionals, clinic aides, and other hourly staff. These positions are tagged with an asterisk under the support section in the following pages. There are about 31 fewer FTEs in June than there were in the previous month because some hourly employees terminated at the end of the 2011/12 school year. The major variances are:
  - \* Paraprofessionals, tutors, para educators, and other hourly staff are over budget by 143 FTEs.
  - \* Custodial Service is under budget by 45 FTEs. The department has not filled these custodial vacancies with permanent FTEs, instead electing to backfill a portion with substitute custodians.
  - \* Trades Techs are under budget by 12 FTEs due to unfilled positions.

**Other Funds:**

The District is over budget in the other funds by 1.16 FTEs. The major variances are:

- \* Capital Reserve Fund is under budget by 2.50 FTEs due to unfilled positions.
- \* Grants Fund is over budget by 46 FTEs due to movement of staff from the general fund because of fluctuations in grant funding including moving Para Educators from general fund to IDEA grant, moving SWAP teachers to grants because of acctg change, adding add'l teachers in IDEA and Title I grants.
- \* Campus Activity Fund is under budget by 11 FTEs due to fluctuations in hours worked by employees at school sites.
- \* Transportation Fund is over budget by 13 FTEs due to increased number of Para Educators needed to support children with disabilities.
- \* Food Service Fund is under budget by 17 FTEs due to conservative staffing at school sites.
- \* Child Care Fund is under budget by 22 FTEs due to fluctuations in enrollment at the preschool sites.
- \* Property Mgt Fund is under budget by .5 FTEs due to an unfilled position.
- \* Insurance Reserve is under budget by 1 FTE due to an unfilled position.
- \* Technology Fund is under budget by 3 FTEs due to unfilled positions.
- \* Central Services Fund is under budget by 1 FTE due to unfilled positions.

**Budget Variance from Prior Year Notes**

**General Fund:**

- \* **Administrative** FTEs decreased by a net of 11.00 FTEs from the prior year. Budget reductions, staffing efficiencies, and school closures (Martensen Elem and Zerger Elem) were the main reasons for the decrease.
- \* **Licensed** FTEs decreased by a net of 91.19 FTEs from the prior year due to budget reductions and decreased student enrollment.
- \* **Support** FTEs decreased by a net of 406.54 from the prior year. Of the net decrease, 327 FTEs were moved to the new Transportation Fund and the remaining FTEs were budget reductions, school closures, or changes in student enrollment.

**Jefferson County Public Schools**  
**FTE Staffing Analysis**  
**June 30, 2012**

<b>General Fund</b>	2010/2011			2011/2012			<b>Budget Variance - Increase (Decrease) from Prior Year</b>	<b>Actual Variance - Increase (Decrease) from Prior Year</b>
	<b>Revised Budget</b>	<b>6/30/11 Actuals</b>	<b>Variance</b>	<b>Revised Budget</b>	<b>6/30/12 Actuals</b>	<b>Variance</b>		
<b>Administration:</b>								
Superintendent	1.00	1.00	-	1.00	1.00	-	-	-
Chief Academic Officer	1.00	1.00	-	1.00	1.00	-	-	-
Chief Operating Officer	1.00	1.00	-	1.00	1.00	-	-	-
Chief Financial Officer	1.00	1.00	-	1.00	1.00	-	-	-
Executive Director	15.00	16.00	(1.00)	14.00	14.00	-	(1.00)	(2.00)
Principal	142.00	142.00	-	140.00	140.00	-	(2.00)	(2.00)
Director	35.50	33.50	2.00	28.50	23.50	5.00	(7.00)	(10.00)
Assistant Director	8.00	8.00	-	9.00	8.00	1.00	1.00	-
Supervisor	4.00	4.00	-	3.00	3.00	-	(1.00)	(1.00)
Assistant Principal	126.00	127.00	(1.00)	125.50	128.50	(3.00)	(0.50)	1.50
Community Superintendent	4.00	4.00	-	4.00	4.00	-	-	-
Manager	21.50	22.00	(0.50)	21.00	18.00	3.00	(0.50)	(4.00)
Technical Specialist	23.00	20.00	3.00	23.00	22.00	1.00	-	2.00
Coordinator - Administrative	7.00	7.00	-	7.00	7.00	-	-	-
Administrator	1.50	1.00	0.50	1.50	2.80	(1.30)	-	1.80
Administrative Assistant	10.00	10.00	-	10.00	9.00	1.00	-	(1.00)
Investigator	2.00	2.00	-	2.00	2.00	-	-	-
<b>Total Administration</b>	<b>403.50</b>	<b>400.50</b>	<b>3.00</b>	<b>392.50</b>	<b>385.80</b>	<b>6.70</b>	<b>(11.00)</b>	<b>(14.70)</b>
<b>Licensed:</b>								
Teacher	4,285.67	4,222.87	62.80	4,227.47	4,172.36	55.11	(58.20)	(50.51)
Counselor	138.90	139.36	(0.46)	134.15	136.25	(2.10)	(4.75)	(3.11)
Teacher Librarian	132.00	133.50	(1.50)	115.50	119.00	(3.50)	(16.50)	(14.50)
Coordinator - Licensed	23.00	22.00	1.00	20.00	19.75	0.25	(3.00)	(2.25)
Resource Teachers	54.50	69.64	(15.14)	50.00	65.27	(15.27)	(4.50)	(4.37)
Instructional Coach.	91.00	83.23	7.77	92.20	85.37	6.83	1.20	2.14
Physical Therapist	13.60	11.50	2.10	12.00	11.50	0.50	(1.60)	-
Occupational Therapist	33.10	32.00	1.10	31.50	30.50	1.00	(1.60)	(1.50)
Nurse	35.00	35.00	-	38.00	37.00	1.00	3.00	2.00
Psychologist	73.50	69.80	3.70	70.60	69.70	0.90	(2.90)	(0.10)
Social Worker	55.10	56.00	(0.90)	57.70	58.70	(1.00)	2.50	2.70
Audiologist	4.00	4.00	-	4.00	4.00	-	-	-
Speech Therapist	115.10	117.20	(2.10)	119.56	120.20	(0.64)	4.46	3.00
Certificated - Hourly	14.18	13.88	0.30	4.17	5.50	(1.33)	(10.01)	(8.38)
<b>Total Licensed</b>	<b>5,068.65</b>	<b>5,009.98</b>	<b>58.67</b>	<b>4,976.85</b>	<b>4,935.10</b>	<b>41.75</b>	<b>(91.80)</b>	<b>(74.88)</b>

**Jefferson County Public Schools  
FTE Staffing Analysis  
June 30, 2012**

<b>General Fund</b>	2010/2011			2011/2012			Budget Variance - Increase (Decrease) from Prior Year	Actual Variance - Increase (Decrease) from Prior Year
	Revised Budget	6/30/11 Actuals	Variance	Revised Budget	6/30/12 Actuals	Variance		
<b>Support:</b>								
Accountant I	2.00	1.00	1.00	1.00	1.00	-	(1.00)	-
Specialist - Classified	29.88	32.91	(3.03)	23.88	21.88	2.00	(6.00)	(11.03)
Buyer	1.67	1.67	-	1.67	1.67	-	-	-
Technician - Classified	106.50	96.50	10.00	95.50	91.50	4.00	(11.00)	(5.00)
Transportation Trainer	5.00	5.00	-	-	-	-	(5.00)	(5.00)
Group Leader	16.00	16.00	-	17.00	15.00	2.00	1.00	(1.00)
School Secretary	340.50	336.00	4.50	331.00	329.50	1.50	(9.50)	(6.50)
Secretary	26.00	24.38	1.62	18.50	14.50	4.00	(7.50)	(9.88)
Clerk	1.00	1.00	-	1.00	1.00	-	-	-
Buyer Assistant	3.00	3.00	-	2.00	2.00	-	(1.00)	(1.00)
Paraprofessional *	526.80	596.43	(69.63)	534.05	631.63	(97.58)	7.25	35.20
Special Interpreter/Tutor *	61.11	41.18	19.93	50.87	49.90	0.97	(10.24)	8.72
Para-Educator *	81.78	104.27	(22.49)	27.50	38.96	(11.46)	(54.28)	(65.31)
Clinic Aides *	81.19	78.03	3.16	79.46	79.72	(0.26)	(1.73)	1.69
Trades Technician	181.00	168.00	13.00	147.00	135.00	12.00	(34.00)	(33.00)
Bus Driver	221.50	217.73	3.77	-	-	-	(221.50)	(217.73)
Custodian	512.00	449.25	62.75	486.00	441.25	44.75	(26.00)	(8.00)
Campus Supervisor.	67.00	63.00	4.00	67.00	64.00	3.00	-	1.00
Food Service Manager *	2.34	2.00	0.34	2.34	2.00	0.34	-	-
Food Service Hourly Worker *	3.97	5.63	(1.66)	4.46	5.85	(1.39)	0.49	0.22
Warehouse Worker	5.00	4.75	0.25	3.00	1.75	1.25	(2.00)	(3.00)
Classified - Hourly *	54.37	68.92	(14.55)	28.48	62.06	(33.58)	(25.89)	(6.86)
<b>Total Support</b>	<b>2,329.61</b>	<b>2,316.65</b>	<b>12.96</b>	<b>1,921.71</b>	<b>1,990.17</b>	<b>(68.46)</b>	<b>(407.90)</b>	<b>(326.48)</b>
<b>Total General Fund</b>	<b>7,801.76</b>	<b>7,727.13</b>	<b>74.63</b>	<b>7,291.06</b>	<b>7,311.07</b>	<b>(20.01)</b>	<b>(510.70)</b>	<b>(416.06)</b>

**Jefferson County Public Schools**  
**FTE Staffing Analysis**  
**June 30, 2012**

<b>Other Funds</b>	2010/2011			2011/2012			Budget Variance - Increase (Decrease) from Prior Year	Actual Variance - Increase (Decrease) from Prior Year
	Revised Budget	6/30/11 Actuals	Variance	Revised Budget	6/30/12 Actuals	Variance		
Capital Project Funds								
Administration	13.00	12.00	1.00	13.00	11.50	1.50	-	(0.50)
Licensed	-	-	-	-	-	-	-	-
Support	5.00	4.00	1.00	4.00	3.00	1.00	(1.00)	(1.00)
<b>Total Capital Project Funds</b>	<b>18.00</b>	<b>16.00</b>	<b>2.00</b>	<b>17.00</b>	<b>14.50</b>	<b>2.50</b>	<b>(1.00)</b>	<b>(1.50)</b>
Grant Fund								
Administration	14.00	17.10	(3.10)	19.34	22.10	(2.76)	5.34	5.00
Licensed	301.90	305.87	(3.97)	247.98	263.89	(15.91)	(53.92)	(41.98)
Support	367.85	354.44	13.41	328.53	355.70	(27.17)	(39.32)	1.26
<b>Total Grant Fund</b>	<b>683.75</b>	<b>677.41</b>	<b>6.34</b>	<b>595.85</b>	<b>641.69</b>	<b>(45.84)</b>	<b>(87.90)</b>	<b>(35.72)</b>
Campus Activity Fund								
Administration	-	-	-	-	-	-	-	-
Licensed	-	-	-	-	0.38	(0.38)	-	0.38
Support	41.93	38.43	3.50	39.06	28.14	10.92	(2.87)	(10.29)
<b>Total Campus Activity Fund</b>	<b>41.93</b>	<b>38.43</b>	<b>3.50</b>	<b>39.06</b>	<b>28.52</b>	<b>10.54</b>	<b>(2.87)</b>	<b>(9.91)</b>
Transportation Fund								
Administration	-	-	-	6.00	6.00	-	6.00	6.00
Licensed	-	-	-	-	-	-	-	-
Support	-	-	-	326.78	339.30	(12.52)	326.78	339.30
<b>Total Transportation Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>332.78</b>	<b>345.30</b>	<b>(12.52)</b>	<b>332.78</b>	<b>345.30</b>
Food Service Fund								
Administration	13.00	13.00	-	13.00	14.00	(1.00)	-	1.00
Licensed	-	-	-	-	-	-	-	-
Support	323.00	299.90	23.10	318.14	300.55	17.59	(4.86)	0.65
<b>Total Food Service Fund</b>	<b>336.00</b>	<b>312.90</b>	<b>23.10</b>	<b>331.14</b>	<b>314.55</b>	<b>16.59</b>	<b>(4.86)</b>	<b>1.65</b>
Child Care Fund								
Administration	-	-	-	-	-	-	-	-
Licensed	35.00	31.50	3.50	35.50	31.10	4.40	0.50	(0.40)
Support	311.28	303.67	7.61	313.07	295.12	17.95	1.79	(8.55)
<b>Total Child Care Fund</b>	<b>346.28</b>	<b>335.17</b>	<b>11.11</b>	<b>348.57</b>	<b>326.22</b>	<b>22.35</b>	<b>2.29</b>	<b>(8.95)</b>
Property Management Fund								
Administration	-	-	-	0.50	0.50	-	0.50	0.50
Licensed	-	-	-	-	-	-	-	-
Support	3.00	3.00	-	2.50	2.00	0.50	(0.50)	(1.00)
<b>Total Property Management Fund</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>	<b>2.50</b>	<b>0.50</b>	<b>-</b>	<b>(0.50)</b>

**Jefferson County Public Schools  
FTE Staffing Analysis  
June 30, 2012**

<b>Other Funds</b>	2010/2011			2011/2012			Budget Variance - Increase (Decrease) from Prior Year	Actual Variance - Increase (Decrease) from Prior Year
	Revised Budget	6/30/11 Actuals	Variance	Revised Budget	6/30/12 Actuals	Variance		
Employee Benefits Fund								
Administration	-	-	-	-	-	-	-	-
Licensed	-	-	-	-	-	-	-	-
Support	1.00	1.00	-	1.00	1.00	-	-	-
<b>Total Employee Benefits Fund</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
Insurance Reserve Fund								
Administration	6.00	6.00	-	6.00	6.00	-	-	-
Licensed	-	-	-	-	-	-	-	-
Support	23.00	23.00	-	23.00	22.00	1.00	-	(1.00)
<b>Total Insurance Reserve Fund</b>	<b>29.00</b>	<b>29.00</b>	<b>-</b>	<b>29.00</b>	<b>28.00</b>	<b>1.00</b>	<b>-</b>	<b>(1.00)</b>
Technology Fund								
Administration	78.00	75.00	3.00	72.00	72.75	(0.75)	(6.00)	(2.25)
Licensed	-	-	-	-	-	-	-	-
Support	53.46	54.04	(0.58)	54.97	51.50	3.47	1.51	(2.54)
<b>Total Technology Fund</b>	<b>131.46</b>	<b>129.04</b>	<b>2.42</b>	<b>126.97</b>	<b>124.25</b>	<b>2.72</b>	<b>(4.49)</b>	<b>(4.79)</b>
Central Services Fund								
Administration	4.00	4.00	-	5.00	4.00	1.00	1.00	-
Licensed	-	-	-	-	-	-	-	-
Support	11.05	10.05	1.00	10.05	10.05	-	(1.00)	-
<b>Total Central Services Fund</b>	<b>15.05</b>	<b>14.05</b>	<b>1.00</b>	<b>15.05</b>	<b>14.05</b>	<b>1.00</b>	<b>-</b>	<b>-</b>
<b>Other Funds</b>								
Administration	128.00	127.10	0.90	134.84	136.85	(2.01)	6.84	9.75
Licensed	336.90	337.37	(0.47)	283.48	295.37	(11.89)	(53.42)	(42.00)
Support	1,140.57	1,091.53	49.04	1,421.10	1,408.36	12.74	280.53	316.83
<b>Total FTEs Other Funds</b>	<b>1,605.47</b>	<b>1,556.00</b>	<b>49.47</b>	<b>1,839.42</b>	<b>1,840.58</b>	<b>(1.16)</b>	<b>233.95</b>	<b>284.58</b>
<b>ALL Funds</b>								
Administration	531.50	527.60	3.90	527.34	522.65	4.69	(4.16)	(4.95)
Licensed	5,405.55	5,347.35	58.20	5,260.33	5,230.47	29.86	(145.22)	(116.88)
Support	3,470.18	3,408.18	62.00	3,342.81	3,398.53	(55.72)	(127.37)	(9.65)
<b>Total FTEs ALL Funds</b>	<b>9,407.23</b>	<b>9,283.13</b>	<b>124.10</b>	<b>9,130.48</b>	<b>9,151.65</b>	<b>(21.17)</b>	<b>(276.75)</b>	<b>(131.48)</b>

**Notes:**

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



# Appendix B

Jefferson County School District  
Quarterly Financial Report for The Year Ended June 30, 2012

**Flag Program Criteria - 2011/2012**

\*\*\*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



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## Performance Indicators

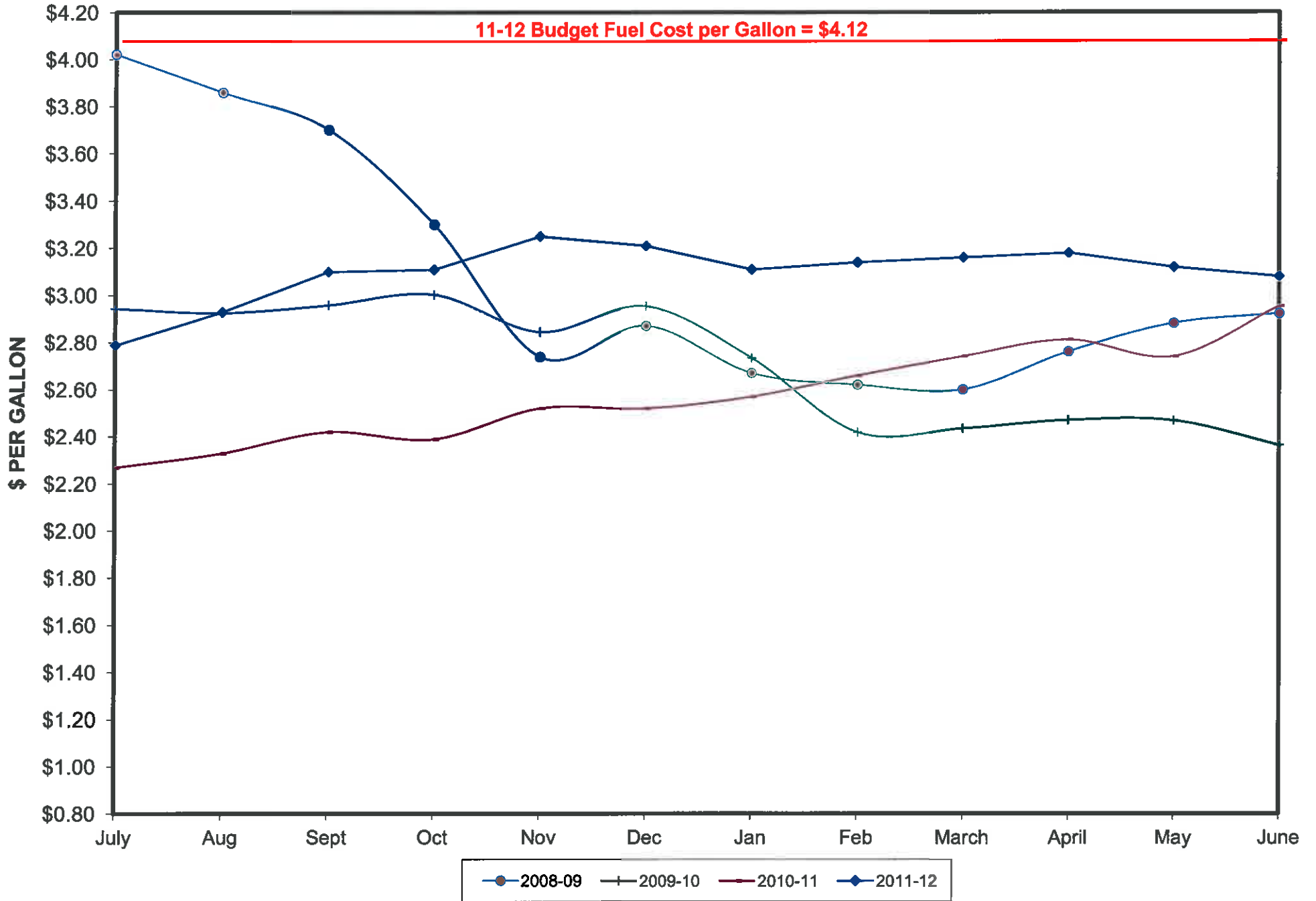
### June 30, 2012

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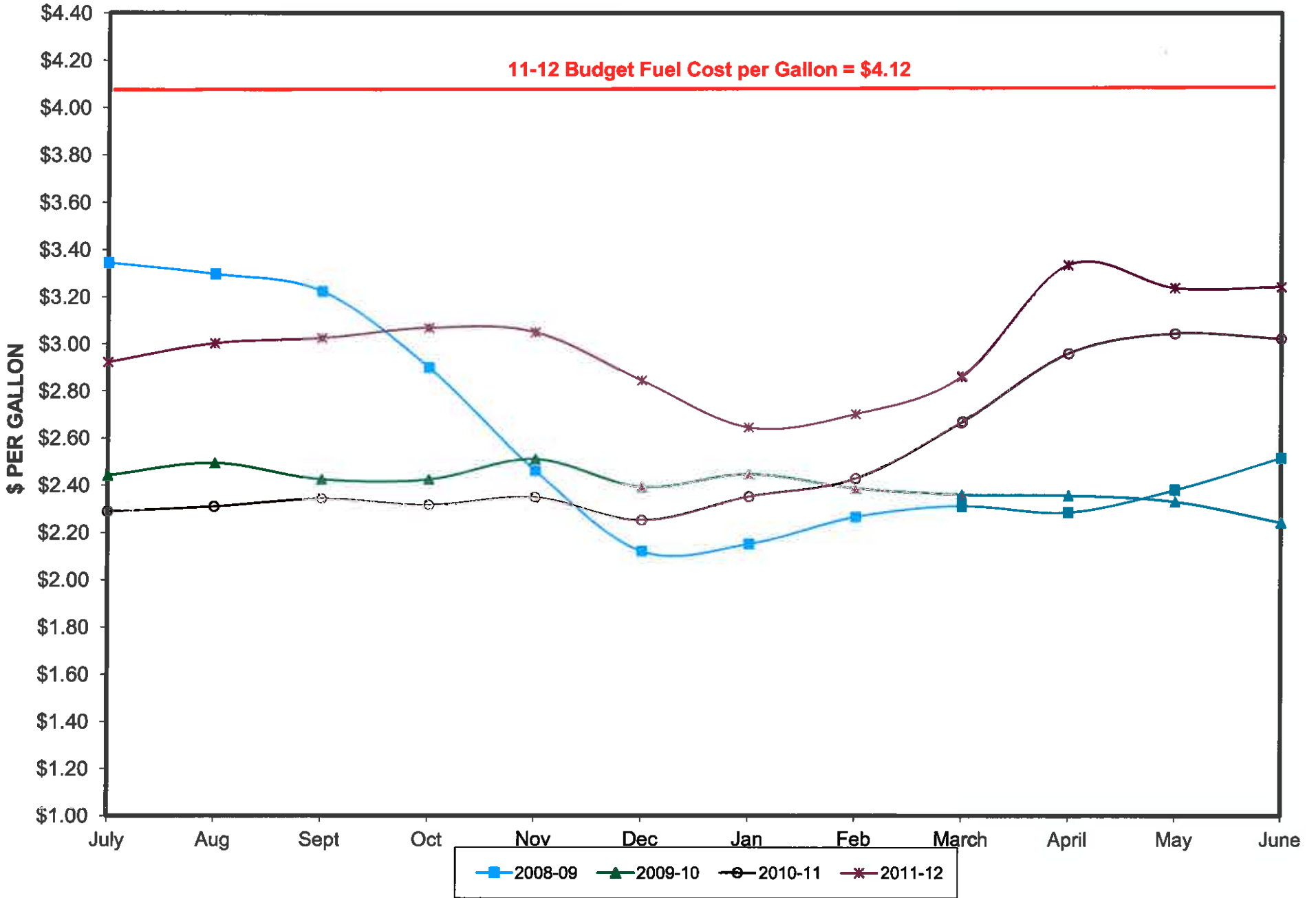
The attached information is provided as an appendix to the Quarterly Financial Report to provide performance indicators in support of sound management.

- **Transportation Department:** C – 1 to C -2  
Refer to page 10. The attached charts show monthly diesel and unleaded fuel prices for each month of the five previous years compared to this year.
- **Food Services:** C – 3 Refer to pages 20 and 22. The attached table compares meals served for the current school year compared to the prior school year.
- **Risk Management:** C - 4  
Refer to pages 27 and 30. The table compares the number of claims by category for this year compared to last year.
- **Technology:** C – 5 to C - 12  
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**

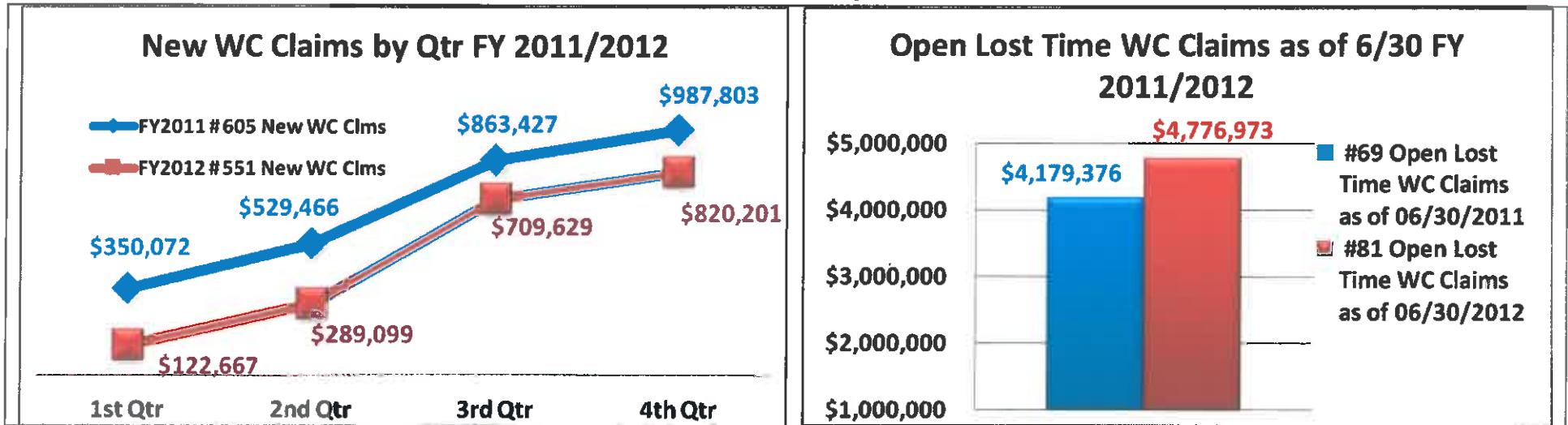


**Food and Nutrition Services  
Average Daily Meal Comparison  
4th Quarter for FY 2011/2012**

<b>Month/Year</b>	<b>Number of Serving Days</b>	<b>Total Meals Served</b>	<b>Average Meals/Day</b>	<b>ADP % Gain or (Loss)</b>	<b>Market Share %</b>
August-10	7	310,919	44,417		57.37%
September-10	21	1,030,217	49,058		63.36%
October-10	20	1,009,957	50,498		65.22%
November-10	19	982,083	51,689		66.76%
December-10	13	654,083	50,314		64.98%
January-11	18	903,929	50,218		64.86%
February-11	16	798,980	49,936		64.49%
March-11	19	926,115	48,743		62.95%
April -11	19	885,748	46,618		60.21%
May -11	21	913,498	43,500		56.18%
June -11	-	-	-		-
<b>Aug-June 12</b>	<b>173</b>	<b>8,415,529</b>	<b>48,645</b>	<b>-3.65%</b>	<b>62.83%</b>
August-11	8	310,736	38,842		50.57%
September-11	21	1,007,725	47,987		62.47%
October-11	21	1,037,695	49,414		64.33%
November-11	17	854,427	50,260		65.43%
December-11	12	589,941	49,162		64.00%
January-12	19	930,357	48,966		63.75%
February-12	18	895,493	49,750		64.77%
March-12	17	829,950	48,821		63.56%
April -12	20	869,595	43,480		
May -12	21	902,697	42,986		
June -12	-	-	-		
<b>Aug-June 12</b>	<b>174</b>	<b>8,228,616</b>	<b>47,291</b>	<b>-2.78%</b>	<b>61.57%</b>
<b>Difference</b>	<b>1</b>	<b>-186,912</b>	<b>-1,354</b>	<b>0.87%</b>	<b>-1.26%</b>

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

## RISK MANAGEMENT FY2012 FOURTH QUARTERLY REPORT WORKERS' COMPENSATION FY2011/2012 PROGRAM COMPARISON



<p><b>ALL OPEN WC CLAIMS as of 06/30/2011 #122</b>  <b>\$4,299,628 Incurred Open Claims Value</b>  <b>Average Claim Cost Med Only/Lost Time \$932/\$12,590</b>  <b>5.14 WC Claims/Incidents/100 Employees (cumulative)</b>  <b>3629 FY 2011 Lost Work Days</b></p>	<p><b>ALL OPEN WC CLAIMS as of 06/30/2012 #161</b>  <b>\$4,987,888 Incurred Open Claims Value</b>  <b>Average Claim Cost Med Only/Lost Time \$1,314/\$14,740</b>  <b>4.67 WC Claims/Incidents/100 Employees (cumulative)</b>  <b>2768 FY 2012 Lost Work Days</b></p>
--	--

**Property Program Activity/Status as of 6/30/2012:**  
 The District experienced 23 property loss incidents during the 4<sup>th</sup> quarter of FY 2012, as compared to 28 during the same period in FY 2011. Costs associated with the 2/22/2012 windstorm have grown to nearly \$250,000. Even though this occurred late in the 3<sup>rd</sup> quarter of 2012, approximately 85% of the repair work is already complete.

**Automobile Program Activity/Status as of 6/30/2012:**  
 During the 4<sup>th</sup> quarter of FY2012, 35 automobile incidents occurred with incurred costs of \$35,744. Similarly, 35 automobile incidents occurred during the 4<sup>th</sup> quarter of FY 2011 with incurred costs of \$29,223. All incidents involved minor automobile physical damage, except for an approximate \$16,000 automobile physical damage loss to a district bus. A third party insurance recovery is now underway on that loss.

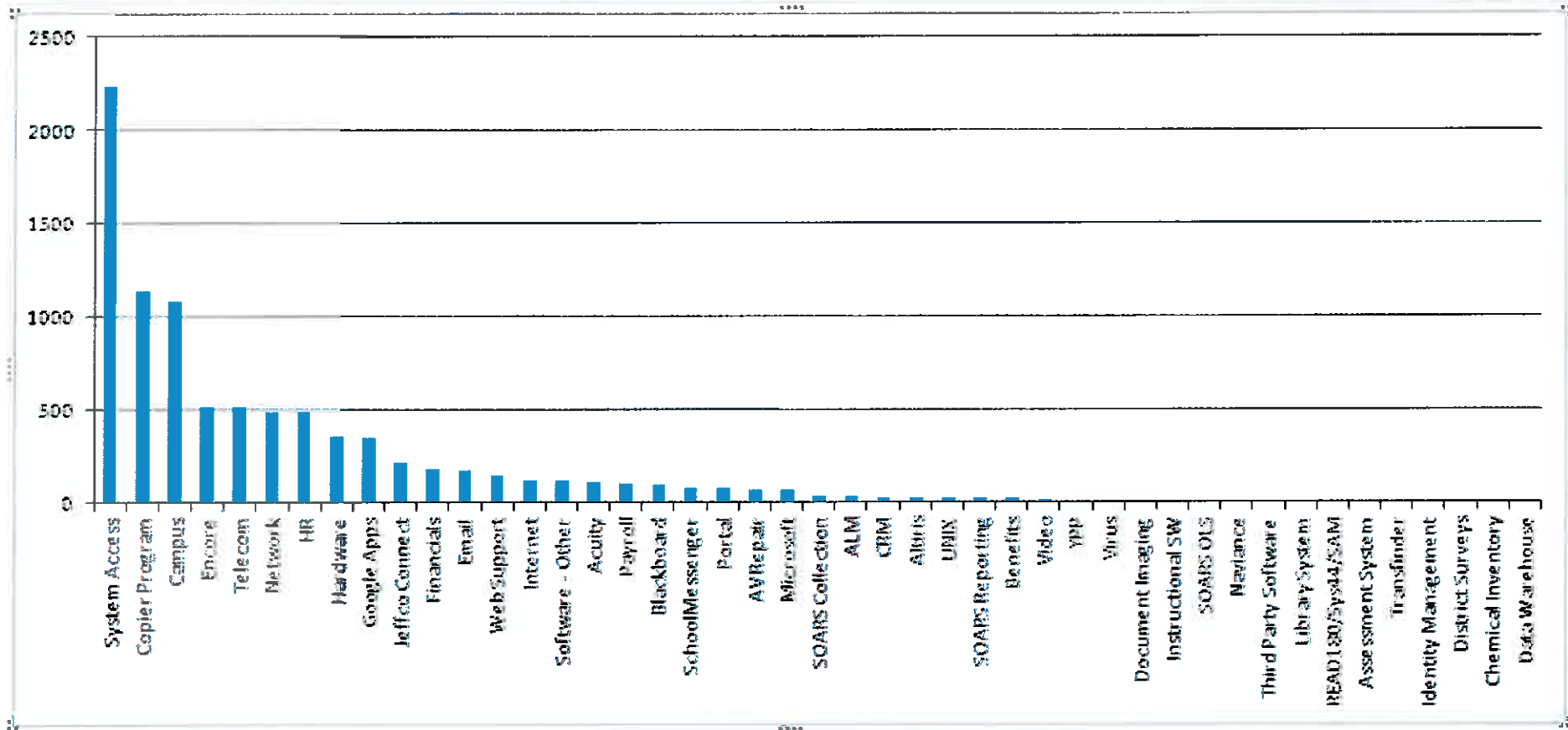
**Liability Program Activity/Status as of 6/30/2012:**  
 The District experienced 9 liability incidents during the 4<sup>th</sup> Quarter of FY 2012 as compared to 7 during the same period during FY 2011. Incurred costs this year are currently \$6,475 as compared to \$2,026 last year for the same period.



# IT SERVICE METRICS BY QUARTER

2012-04-01 Through 2012-06-30

## Customer Requests Resolved by Major Services



8770 Request resolved out of 9080 submitted.

71% Resolved in less than 48 hours

80% Resolved in 5 days or less

Chart includes all customer requests entered in the IT service request system.

# IT E-MAIL & SECURITY METRICS

April – June 2012

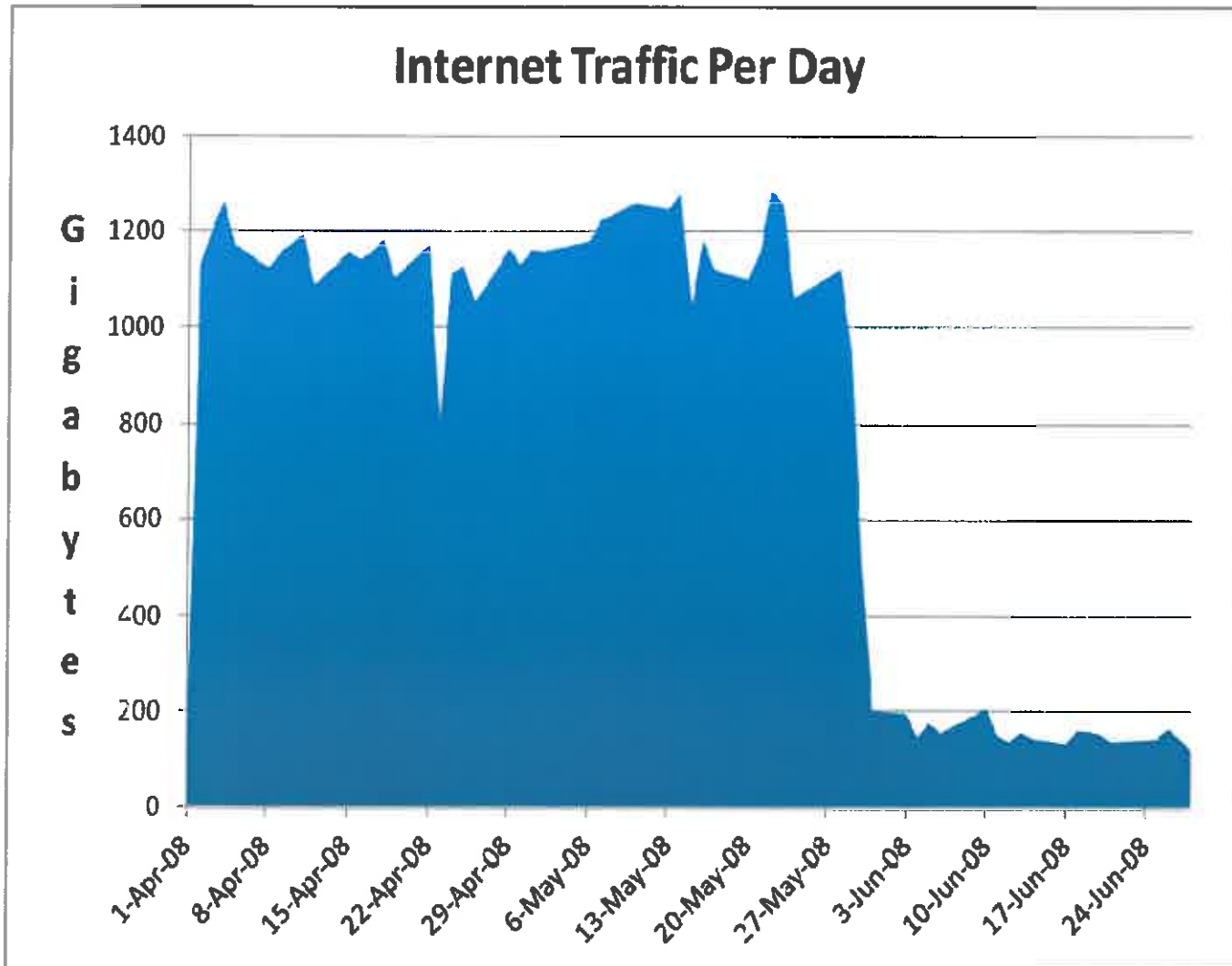
## E-mail SPAM Metrics

Type	Total
Total E-mails Reviewed	9,222,773
E-mails with Viruses 45.79% decrease from previous quarter	27,027
E-mails with Unallowable Attachments 72.99% decrease from previous quarter	2,260
E-mails Quarantined as SPAM (denied, quarantined, stripped) 26.12% increase from previous quarter	6,222,782
Total E-mails Allowed (normal delivery)	2,998.991

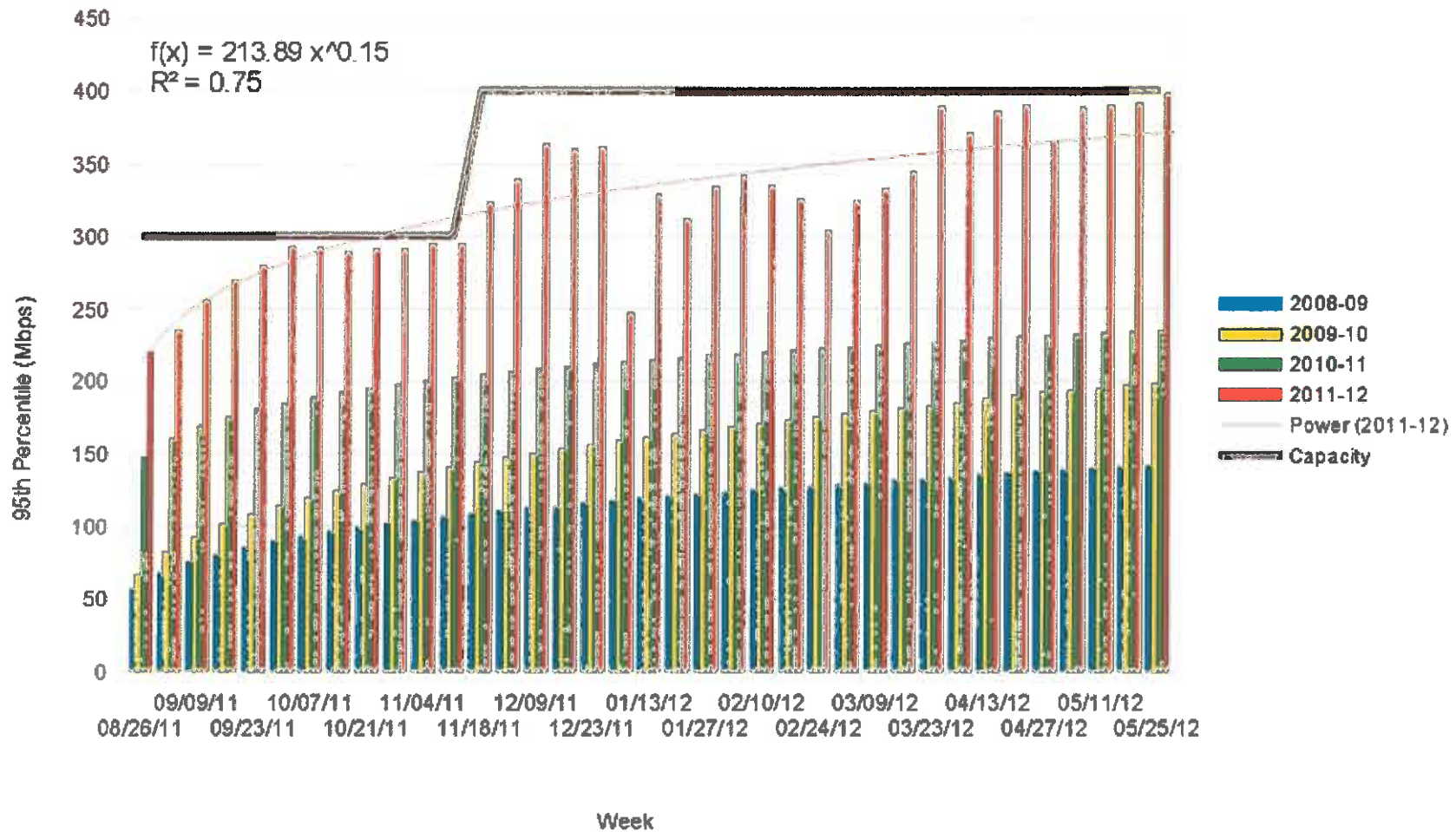
- 67.47% of external e-mail sent to the District e-mail system in the 4th quarter was SPAM and was automatically quarantined.
- Each employee (11,000) would have received an average of about 159 SPAM emails per month

## Security Metrics

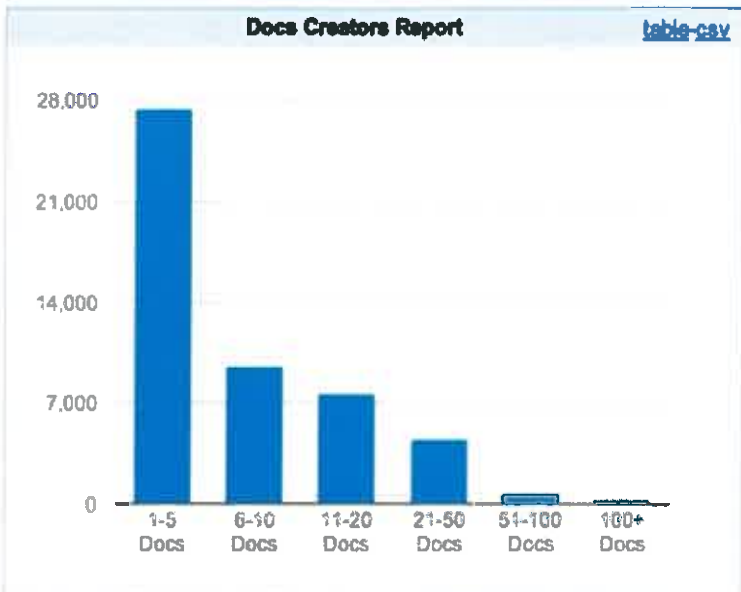
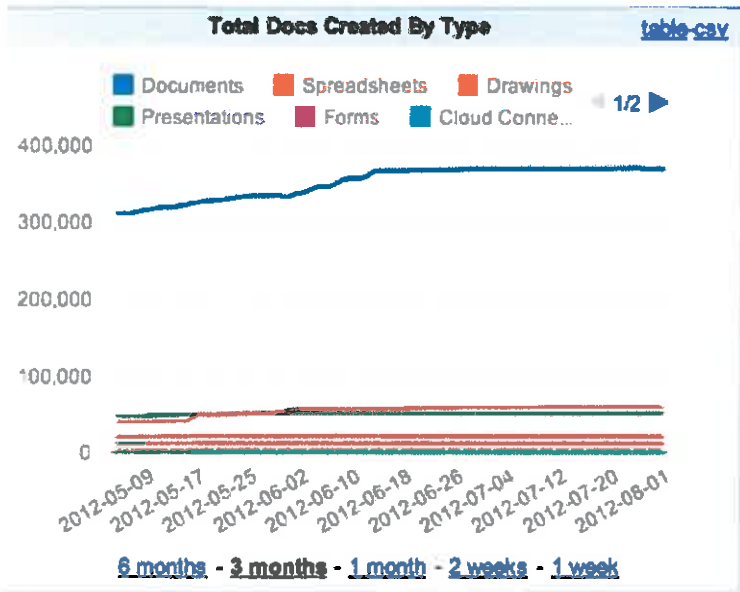
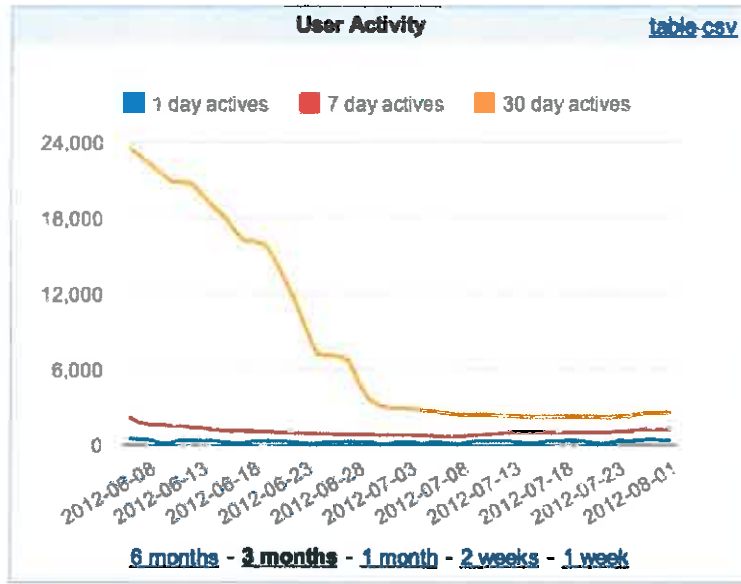
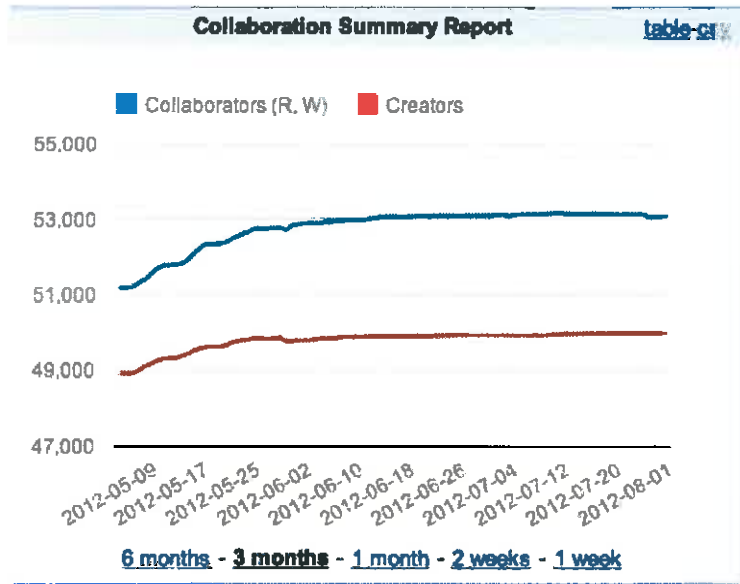
- The District security systems blocked 1,203 (60% decrease) critical internet threats in the 4th quarter.
- The District security systems blocked 385 major internet threats in the 4th quarter.
- The District web filter reviewed 2.45 billion internet pages in the 4th quarter and denied access to about 6% of these pages.



# 95<sup>th</sup> PERCENTILE OF INTERNET BANDWIDTH UTILIZATION BY WEEK



# GOOGLE STATISTICS



# IT KEY SERVICES AVAILABILITY PERFORMANCE MEASURES

April through June 2012

## Application Availability %

Our goal is 99.5 percent availability.

	Jun 2012	May 2012	Apr 2012
AM-Blackboard	100.00	99.98	100.00
AM-Campus	100.00	99.89	100.00
AM-LibraryTLC	96.63	97.48	100.00
AM-LibraryYouSeeMore	99.94	92.36	99.04
AM-SchoolCenter	99.99	99.97	100.00
AM-Schoology	99.79	99.92	99.90
AM-SEMS	99.82	99.97	100.00
AM-SOARS	98.23	98.38	100.00
AM-Zonar	100.00	99.96	100.00

# IT KEY SERVICES AVAILABILITY PERFORMANCE MEASURES

April through June 2012

## Usability

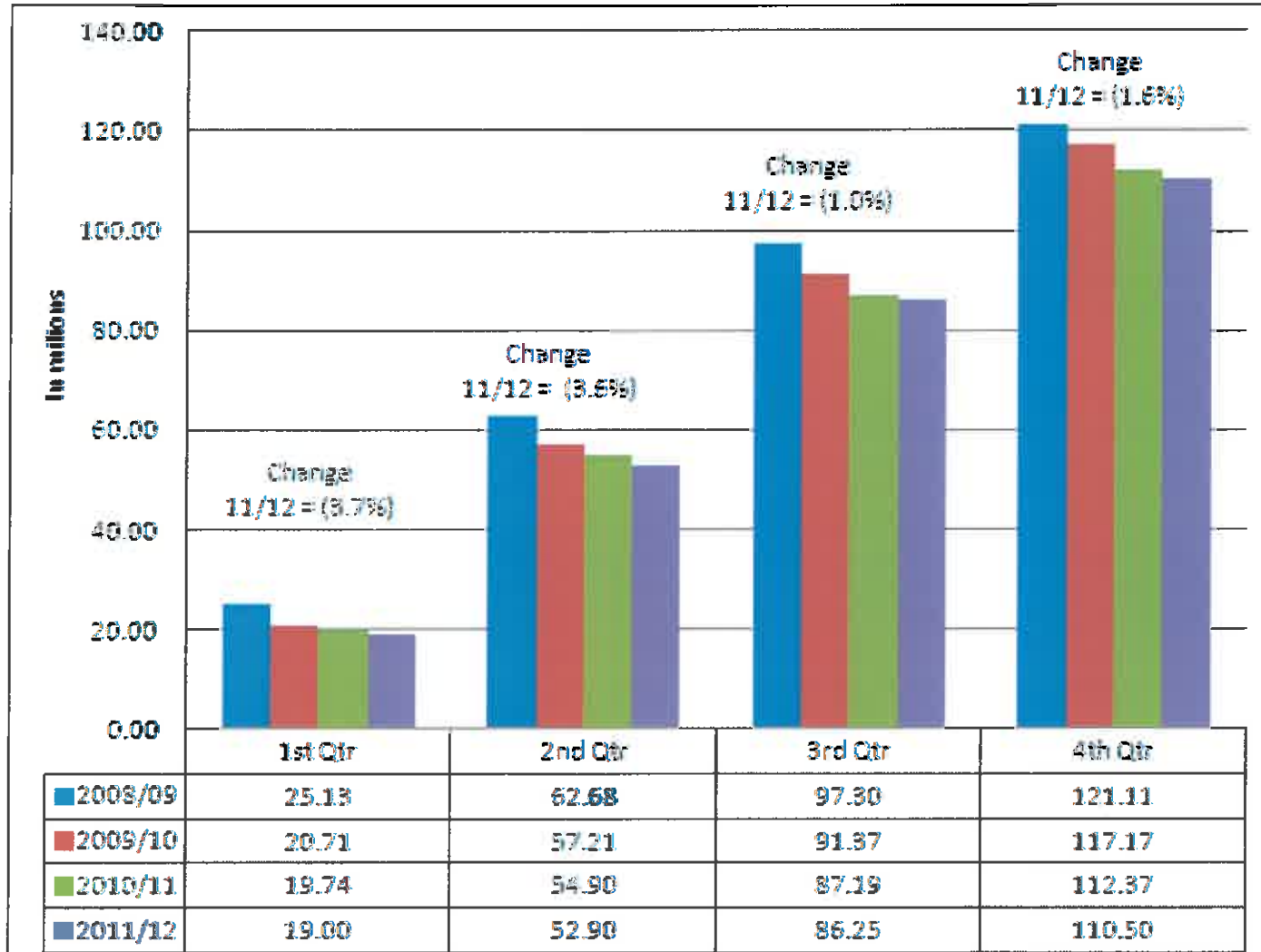
This section tries to gauge the satisfaction of the user experience. Our goal is 90 percent.

### Usability %

	Jun 2012	May 2012	Apr 2012
TM-Aleks	100.00	99.96	99.90
TM-HumanResources	99.69	98.63	97.88
TM-SEMS	99.64	98.71	99.85
TM-TLCCatalog	94.32	95.50	95.81
TM-AcuityReport	98.26	96.39	99.80
TM-HomePage	99.90	99.90	99.99
TM-Applicant	99.48	96.34	98.60
TM-Blackboard	99.56	99.50	99.52
TM-Campus	99.53	99.49	99.86
TM-Internet	100.00	100.00	100.00
TM-OWA	99.98	100.00	100.00
TM-Portal	99.90	99.83	99.88
TM-Schoology	51.07	84.80	NA

# COPIER PROGRAM

## Cumulative Number of Copies by Quarters





# Appendix D

## Appendix D

### Glossary of General Fund Expense Description

#### Description of Expense Line

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

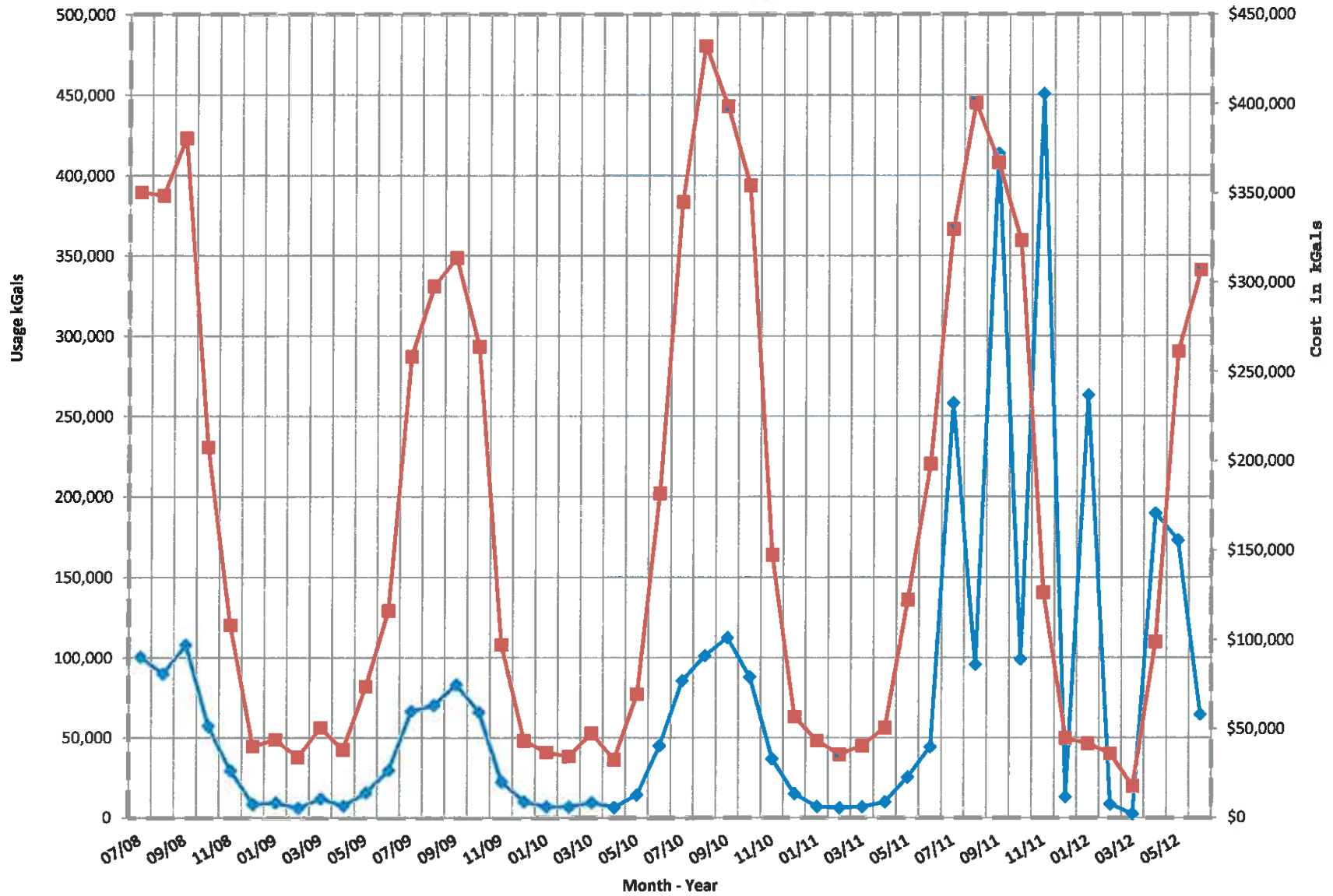
**Appendix D  
Glossary of General Fund Expense Description**

	<p>- Curriculum Development and Training Salaries, benefits and other expenditures supporting this function</p>	<p>Central Athletics Career and Technical Education Division of Instruction Online Education I2a Learning Assessment and Research Instructional Technology Grants Management</p>
<b>Operations and Maintenance</b>		
	<p>- Utilities and Energy Management Salaries, benefits and utility expenditures supporting this function</p>	<p>Natural Gas Propane Electricity Voice Communication Lines Water and Sanitation Storm Water Energy Management</p>
	<p>- Custodial Salaries, benefits and supply expenditures supporting this function</p>	<p>Custodians Trades Technicians Substitute Custodians</p>
	<p>- Facilities Salaries, benefits and supply expenditures supporting this function</p>	<p>Zone facility support Care &amp; Upkeep of Grounds and Equipment Environmental Compliance Funded Work Orders Network and Data Administration</p>
	<p>- School Site Supervision Salaries and benefits supporting this function.</p>	<p>Campus Supervisors</p>
<p><b>Transportation</b>      <b>PRIOR YEAR ONLY</b> Salaries, benefits, fuel, maintenance for District bus services.</p>		

# Appendix E

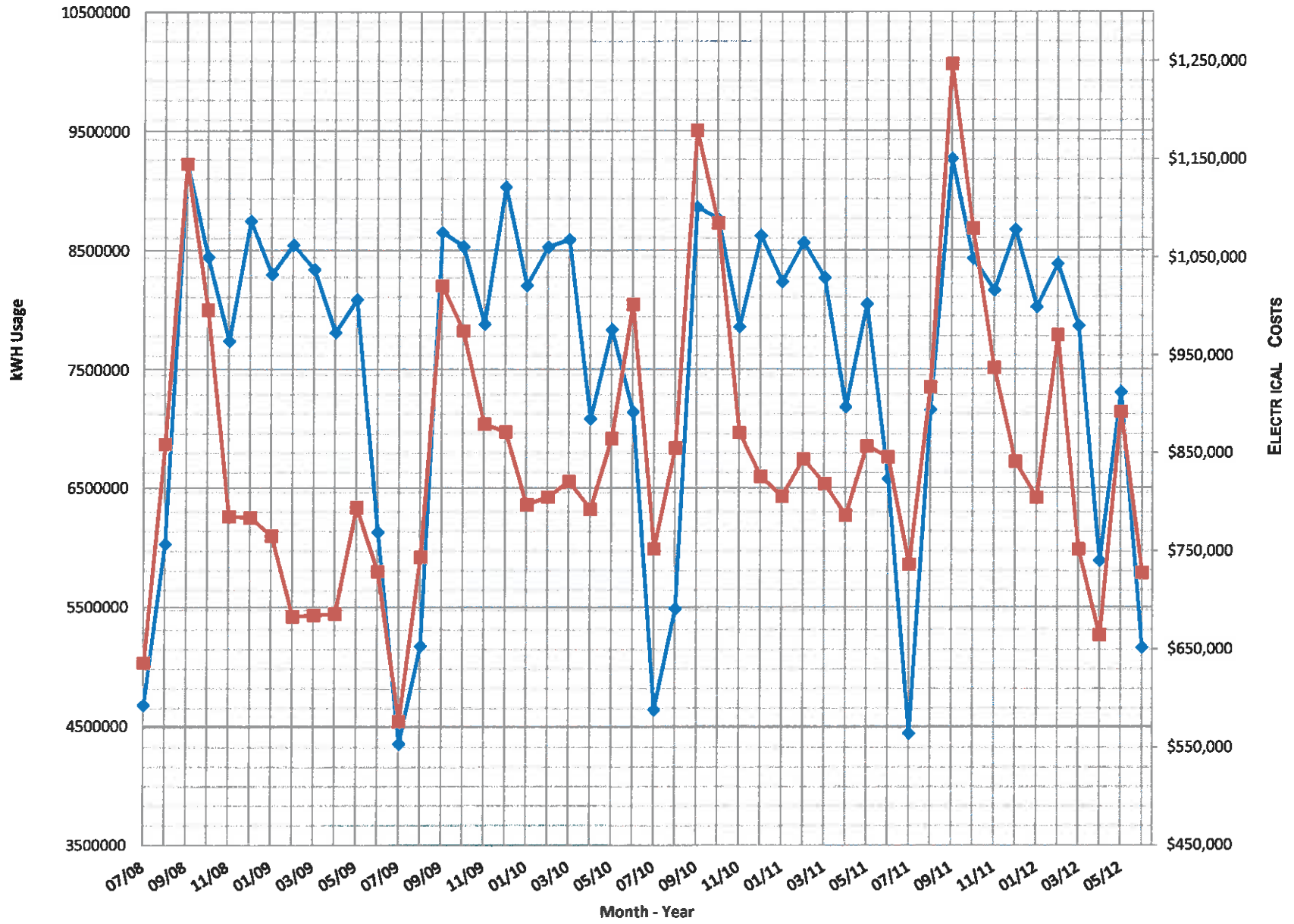
# Jefferson County Public School Water Usage and Cost

- ◆ Water (kGal)
- Water Cost

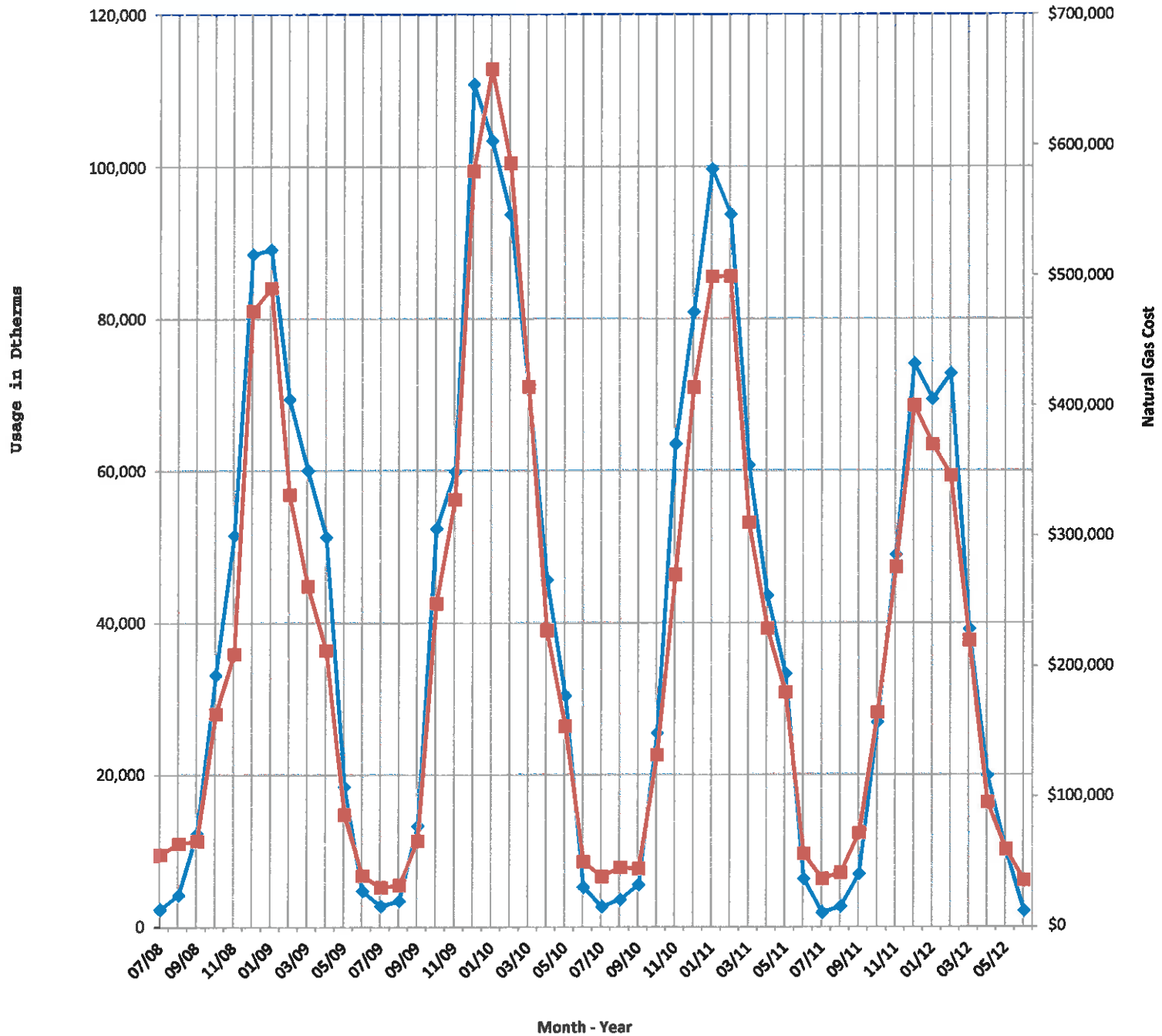


# Jefferson County Public Schools Electrical Usage and Cost

◆ Electricity (kWh)  
■ Total Elec Cost



# Jefferson County Public School Natural Gas Usage and Cost



# Appendix F



**Executive Limitations - Business Services  
4th Quarter 2012 Financial Report**

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

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

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

# Appendix G

## **ARRA and Other Stimulus Funding**

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

### **National School Lunch Equipment – July 2009 – September 2009**

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

### **National Board Certified Teacher Stipend – October 2009 – June 2010**

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

### **Alternative Compensation for Teachers – January 2010 – December 2010**

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

### **Education Jobs Fund Program – August 2010 – June 2011**

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

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

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

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

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

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

## **Title I - A: Improving the Academic Achievement of the Disadvantaged – July 2009 – September 2011**

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

## **Title I - D: Delinquent Institutions – July 2009 – September 2011**

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

## **Title II - D: Technology – July 2009 – September 2011**

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

## **McKinney-Vento Homeless – July 2009 – September 2011**

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

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

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

## Results Matter – February 2012 – December 2012

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

## Teacher Incentive Fund – Strategic Compensation – October 2010 – September 2015

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

Jefferson County School District, No. R-1								
ARRA and Other Stimulus Grants								
Schedule of Awards, Expenditures, and FTEs								
Grant Name	Funding Period	Grant Award	Year Ended June 30, 2010 Actuals	Year Ended June 30, 2011 Actuals	Year Ended June 30, 2012 Actuals	Total Inception to Date Actuals	Inception to Date % of Grant Award	FTEs Funded - Jun 2012
<b>Original Awards:</b>								
National School Lunch Equipment	Jul 09 - Sep 09	\$ 179,300	\$ 150,164	\$ -	\$ -	\$ 150,164	83.75%	-
National Board Certified Teacher Stipend	Oct 09 - Jun 10	52,242	52,223	-	-	52,223	99.96%	-
Alternative Compensation for Teachers	Jan 10 - Dec 10	473,923	82,661	286,055	-	368,716	77.80%	-
Education Jobs Fund Program	Aug 10 - Jun 11	15,710,516	-	15,710,516	-	15,710,516	100.00%	-
State Fiscal Stabilization Fund (SFSF)	Mar 11 - Jun 11	6,032,366	-	6,032,366	-	6,032,366	100.00%	-
IDEA - Part B and Preschool	Jul 09 - Sep 11	15,459,840	6,240,506	8,609,213	610,121	15,459,840	100.00%	-
Title I - A: Low Income Students	Jul 09 - Sep 11	9,498,743	5,240,206	3,964,924	293,613	9,498,743	100.00%	-
Title I - D: Delinquent Students	Jul 09 - Sep 11	55,633	15,370	-	-	15,370	27.63%	-
Title II - D: Technology	Jul 09 - Sep 11	276,999	93,116	163,719	20,164	276,999	100.00%	-
McKinney - Vento Homeless	Jul 09 - Sep 11	70,000	16,780	53,220	-	70,000	100.00%	-
Education Jobs Fund - Supplemental	Jul 11 - Jun 12	515,171	-	-	515,171	515,171	100.00%	-
Results Matter	Feb 12 - Dec 12	17,598	-	-	2,841	2,841	16.15%	-
Teacher Incentive Fund - Strategic Comp	Oct 10 - Sep 15	38,683,600	-	450,279	6,825,403	7,275,682	18.81%	69.53
<b>Total</b>		<b>\$ 87,025,931</b>	<b>\$ 11,891,026</b>	<b>\$ 35,270,292</b>	<b>\$ 8,267,313</b>	<b>\$ 55,428,631</b>	<b>63.69%</b>	<b>69.53</b>