



Quarterly Financial Report

For The Period Ended September 30, 2009

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by

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Quarterly Financial Report

For The Period Ended September 30, 2009

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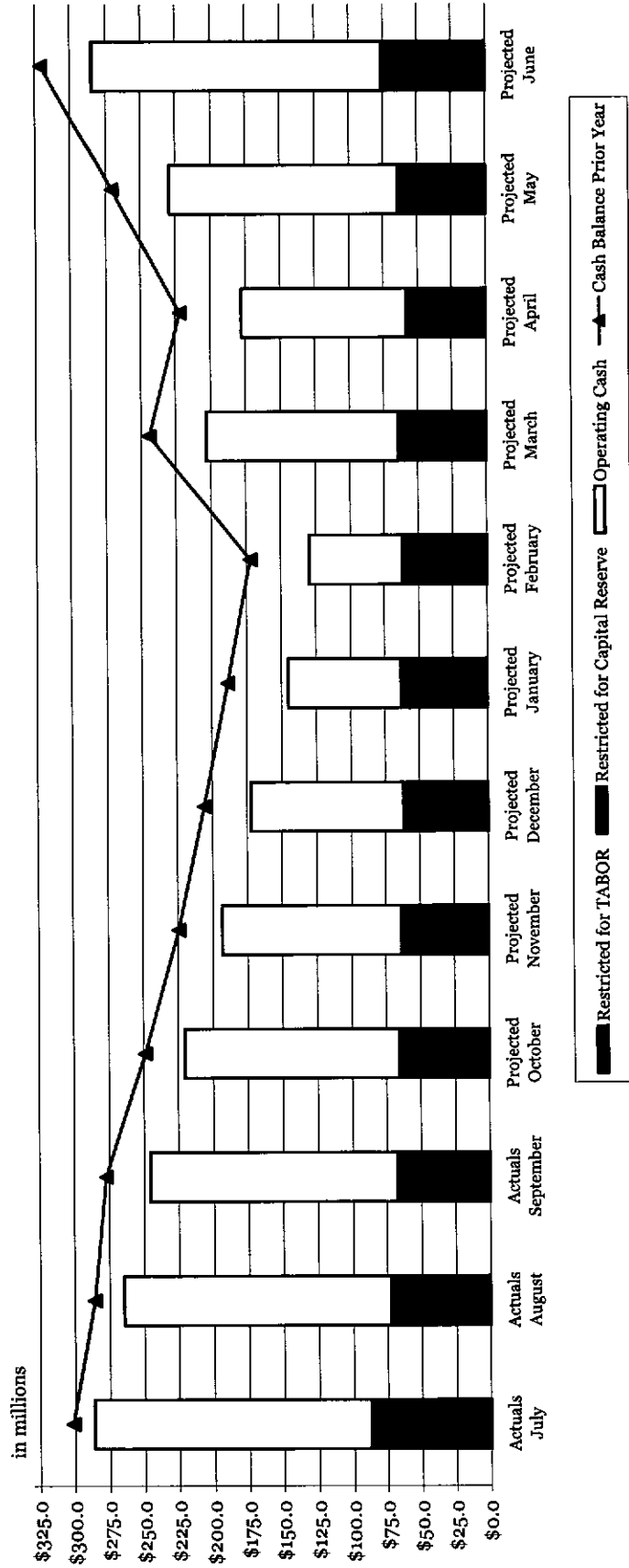
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Cash Management

The total operating cash balances at September 30, 2009 was \$245.5 million compared to \$277.3 million at September 30, 2008. This includes Operating & Capital Reserve Funds. End of year cash balances are lower this year primarily due to spend down of the Capital Reserve Fund. This chart does not include the Capital Bond Project funds of \$1.3 million.

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



Jefferson County School District, No. R-1
Schedule of Investments
As of September 30, 2009

Financial Institution	Purchase Date	Maturity Date	Yield	S & P Rating	Balance as of September 30, 2009	Percent of Portfolio
US Bank - Cash Concentration	9/30/2009	10/1/2009	0.18%		\$ 10,999,478.79	4.48%
US Bank Sweep ¹	9/30/2009	10/1/2009	0.07%		12,455,436.13	5.07%
1st Bank ²	9/30/2009	10/1/2009	1.70%		5,034,763.49	2.05%
Colotrust - Operating Prime	9/30/2009	10/1/2009	0.28%	AAAm	5,972,565.13	2.43%
Colotrust - Operating Plus	9/30/2009	10/1/2009	0.32%	AAAm	161,763,266.31	65.89%
Colotrust Investments	9/30/2009	10/1/2009	0.32%	AAAm	254,518.06	0.10%
MBIA Investment - FDA Proceeds ³	10/2/2006	8/25/2014	2.51%		49,039,473.44	19.97%
Invested/Total Pooled Cash ⁴					\$ 245,519,501.34	100.00%

Weighted Average of yield and maturity on September 30, 2009 0.77%
Weighted Average as of September 30, 2008 2.45%
Change -1.68%

Checking - USBank	\$ 425,786.98
ColoTrust	915,706.87
Csafe - 2005A Bond Construction Proceeds	0.00
Total 2005 Construction Proceeds	\$ 1,341,493.85
Wells Fargo Bond Redemption Fund	68,963,584.36
Funds Held in Trust	\$ 68,963,584.36

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

² Purchased 12 month Certificate of Deposit on May 1, 2009.

³The MBIA Investment is presented at fair value. The yield is a fair representation of the weighted average yield with the assumption that investments are held to maturity.

⁴ Pooled cash includes reserves for TABOR and Bond FDA.

Jefferson County School District
 Schedule of Cash Receipts and Disbursements
 As of September 30, 2009

	2009/2010 YTD Actual	2008/2009 YTD Actual	Variance Increase (Decrease)
Total Cash Flow for All Funds (excluding Capital Reserve and Debt Service)	\$ 241,957,625	\$ 242,402,819	\$ (445,195)
Operating Cash Balance Receipts			
Property Tax	3,328,709	3,594,693	(265,984)
Property Tax - Mill Override - 1999	422,650	463,923	(41,273)
Performance Promise	182,604	200,462	(17,858)
Additional Mill Levy - 2004	650,812	714,433	(63,621)
Specific Ownership Tax	6,603,272	7,504,648	(901,376)
State Equalization ¹	89,459,708	82,676,961	6,782,748
Interest Earnings	584,796	1,880,623	(1,295,827)
Other Receipts ²	35,051,797	46,070,559	(11,018,761)
Grand Total Receipts	<u>136,284,348</u>	<u>143,106,301</u>	<u>(6,821,953)</u>
Disbursements			
Payroll - Employee	131,451,042	129,486,684	1,964,358
Payroll Related - Benefits	17,543,755	15,921,756	1,621,998
Transfer to Capital Reserve Fund	-	-	-
Capital Outlay ³	1,995,042	3,233,473	(1,238,431)
Other AP	29,338,198	30,123,976	(785,778)
Grand Total Disbursements	<u>180,328,037</u>	<u>178,765,890</u>	<u>1,562,147</u>
Available Cash	\$ 197,913,935	\$ 206,743,231	\$ (8,829,295)
TABOR Reserve (3%)	(19,265,300)	(19,807,057)	541,757
District & Board of Education Reserve (4%)	(25,687,000)	(24,833,900)	(853,100)
Total Operating Cash	<u>\$ 152,961,635</u>	<u>\$ 162,102,274</u>	<u>\$ (9,140,638)</u>

¹ State equalization increases from inflationary adjustments.

² Other receipts lower from: \$4.5 million transportation funding (timing), \$600,000 turf field funds in 2008, \$600,000 in grant funding (timing), \$600,000 campus revenue decrease, \$1.3 million foodservice revenue less serving days and timing of federal food grant reimbursement, \$3.8 million in insurance recoveries in 2008.

³ Turf field expense in 2008.

Jefferson County School District
 Schedule of Cash Receipts and Disbursements
 As of September 30, 2009

	2009/2010 YTD Actual	2008/2009 YTD Actual	Variance Increase (Decrease)
Capital Reserve Fund			
Beginning Cash Balance	\$ 78,836,886	\$ 80,941,837	\$ (2,104,951)
Receipts:			
Revenue	357,010	131	356,879
Transfer from General Fund	-	-	-
Other Reimbursements/Bond Admin	-	-	-
Interest Earnings	1	19	(18)
Total Receipts	357,012	150	356,862
Disbursements:			
Salaries & Benefits	487,447	634,592	(147,145)
Capital Outlay ²	31,058,867	9,652,684	21,406,183
Other Expense	42,017	49,299	(7,282)
Asset Management Plan Expenditures	-	-	-
COP Payments	-	-	-
Total Disbursements	31,588,331	10,336,575	21,251,756
Available Cash	\$ 47,605,566	\$ 70,605,411	\$ (22,999,845)
Less TABOR Reserve	(127,409)	(127,409)	-
Total Capital Reserve Cash	\$ 47,478,157	\$ 70,478,002	\$ (22,999,845)
Grand Total Cash	\$ 245,519,501	\$ 277,348,642	\$ (31,829,140)

² Disbursements are increasing for bond projects in the capital reserve.

Jefferson County School District
 General Fund Revenues
 As of September 30, 2009

	2009/2010 Y-T-D Revenue	2008/2009 Y-T-D Revenue	Variance Increase/(Decrease)	Percentage Increase/(Decrease)
Taxes ¹	\$ 7,468,787	\$ 8,310,788	\$ (842,001)	(10)%
State of Colorado ²	92,146,228	90,028,324	2,117,904	2%
Interest	19	259	(240)	(93)%
Tuition and Fees	3,080,351	2,881,457	198,894	7%
Federal and Other ³	946,951	1,759,674	(812,723)	(46)%
Total Revenues	\$ 103,642,336	\$ 102,980,502	\$ 661,834	1%

¹ Delinquent tax collections are lower \$(286,000) and Specific ownership tax is down \$(555,000) from the prior year.

² State equalization increased by \$6.5 million from inflation adjustments, \$4.6 million state transportation received in October 2009 versus \$4.5 million September in 2008.

³ Revenue for Golden and Arvada West turf fields in FY 2009 not in 2010 \$(600,000). Funded work orders for bond work decreased \$(92,000) and gate receipts down \$(72,000).

Total year-to-date expenditures for fiscal year 2010 are \$147,491,689 lower than prior year-to-date expenditures of \$148,363,948. A breakout by expenditure objects is reflected below:

General Fund Expenditures by Type
For the three months ended September 30, 2009

Account Description	Y-T-D Expenditures 2009/2010	Y-T-D Expenditures 2008/2009	Variance Increase (Decrease)	Percent Increase (Decrease)	Comments
Salaries	\$ 104,659,194	\$ 102,418,185	\$ 2,241,009	2%	Increase/Decrease: \$1.76M increase due to COLA and step increases, additional All Day Kindergarten teachers. Retirement payouts \$480,000 \$924,000 Benefit increases relate to increased salaries and legislative mandated employer PERA contribution rate.
Benefits	24,245,533	24,021,473	924,060	4%	Increase/Decrease Contracted Svcs/Consultants \$86,000 Athletic Trainer \$(162,000) Timing of invoices Utilities \$(567,000) Software Purchase/Lease \$(135,000) Technology Services (285,000) Voice Communication Line \$233,000 Contract Maint./Equip Repair \$134,000 Const. Maint./Repair Bldg \$(649,000) Student Transportation \$(165,000)
Purchased Services	10,704,045	12,204,025	\$ (1,499,980)	-12%	Increase/Decrease Office Materials/Supplies & Equipment \$(165,000) Instructional Materials & Equipment \$(135,000) Athletic Supplies \$(122,000) Maint. Materials/Supplies \$(237,000) Textbooks \$81,000 Fuel \$(93,000)
Materials and Supplies	6,830,614	7,524,338	\$ (693,724)	(9)%	Increase/Decrease: Equipment Replacement \$(52,000) Instructional Equipment \$53,000 Plant/Shop Equipment \$19,000 Building Improvements \$(1.86)M - Turf fields and master planning
Capital Outlay	352,303	2,195,927	\$ (1,843,625)	-84%	
Total Expenditures	\$ 147,491,689	\$ 148,363,948	\$ (872,259)	(0.59)%	

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

Transfers:

The following table summarizes the transfers from the General Fund:

	Summary of Transfers From the General Fund	
	2009/2010 Year to date	2008/2009 Year to date
Mandatory and Other Transfers		
Colorado Preschool funding ¹	1,095,930	972,889
Mandatory transfer to Capital Reserve	-	-
Mandatory transfer to Risk Management	<u>1,687,850</u>	<u>1,739,825</u>
Total mandatory and required transfers	<u>2,783,780</u>	<u>2,712,714</u>
Additional Transfers		
Transfer to Technology for infrastructure	612,500	612,500
Transfer to Campus Activity to cover waived fees	<u>73,160</u>	<u>-</u>
Total additional transfers	<u>685,660</u>	<u>612,500</u>
Total transfers	<u>\$ 3,469,440</u>	<u>\$ 3,325,214</u>

¹Colorado Preschool slots increased by 50.

General Fund - Expenditures by Activity for the three months ended September 30, 2009

Description	Y-T-D Expenditures 2009/2010	Y-T-D Expenditures 2008/2009	Variance Increase (Decrease)	Percent Increase (Decrease)	Comments
General Administration:					
Board of Education	\$ 18,644	\$ 16,386	2,258	14%	Increase/Decrease: Audit Fees \$10,000 Legal Fees \$(7,700)
District Wide Administration	532,885	497,845	35,039	7%	Increase/Decrease: Compensation and Benefits \$61,000 Printing \$(8,300) Legal Fees \$(2,000) Contracted Services \$(3,500) Community Relations \$(6,500) Photographic Supplies \$(2,700)
Direct Instruction:					
School Staffing (Teachers, Substitute Teachers and Media Specialists)	72,190,291	69,599,128	2,491,163	4%	Increase/Decrease: Compensation and Benefits \$2.39M Retirement payouts \$271,000
Exceptional Student Services	14,653,170	14,716,299	(63,129)	(0)%	Increase/Decrease: Compensation and Benefits \$(118,000) Retirement payouts \$55,000
Other School Programs (Miller, Multicultural, JCAAP, Mt. View Detention, Summer School)	2,093,012	1,862,015	230,997	12%	Increase/Decrease: Compensation and Benefits \$223,000 Retirement payouts \$7,900
Other School Support Programs (Outdoor labs, Gifted & Talented, Johnson Program, Homebound)	876,258	810,892	65,365	8%	Increase/Decrease: Compensation and Benefits \$62,000 Retirement payouts \$3,300
School Discretionary Spending	6,707,936	8,872,680	(2,164,743)	(24)%	Increase/Decrease: Compensation and Benefits \$(96,000) Software Purchase/Lease \$(128,000) Office Materials/Copier Usage \$(204,000) Contract Serv./Consultants \$(242,000) Instructional Mat/Equip. \$(291,000) Athletic Supplies \$(116,000) Textbooks \$97,000 Building Improvements \$(1.1M) Equipment Replacement \$(52,000)
Total Direct Instruction	\$ 96,520,667	\$ 95,961,013	\$ 559,654	1%	

General Fund - Expenditures by Activity for the three months ended September 30, 2009

Description	Y-T-D Expenditures 2009/2010	Y-T-D Expenditures 2008/2009	Variance Increase (Decrease)	Percent Increase (Decrease)	Comments
Indirect Instruction:					
School Indirect Instruction Staffing	\$ 14,587,189	\$ 13,954,068	\$ 623,121	4%	Increase/Decrease: Compensation and Benefits \$568,000 Retirement payouts \$55,000
Other School Programs (Miller, Multicultural, JCAAP, Mt. View Detention, Summer School)	1,387,328	1,192,615	194,713	16%	Increase/Decrease: Compensation and Benefits \$(68,000) Retirement payouts \$3,800 Employee Training/Conf. \$(6,400) Office Materials/ Equipment \$(8,800) Instructional Mat./Equip. \$278,000 Meals/Refreshments \$(2,600)
Other School Support Programs (Outdoor labs, Gifted & Talented, Johnson Program, Homebound)	806,505	744,961	61,544	8%	Increase/Decrease: Printing \$(15,000) Out of District Students \$36,000 Office Mat/Equip. \$(5,600) Instructional Supplies \$61,000 Meals/Refreshments \$(6,700) Fleet Maint. \$(4,200) Contract Serv./Consultants \$(4,000)
Total Athletics (Central and Stadiums)	929,901	1,852,992	(923,091)	(50)%	Increase/Decrease: Compensation and Benefits \$(9,200) Athletic Supplies \$(5,700) Building Improvements \$(701,000) Athletic Trainers \$(162,000) timing of invoices Game Officials \$(25,000) Maint Materials/Supplies \$(13,000) Fleet Maint. \$(4,100)
Exceptional Student Services	1,042,803	917,515	165,288	18%	Increase/Decrease: Compensation and Benefits \$75,000 Office Supplies/Equip. \$23,000 Instructional Mat/Equip \$31,000 Tuition for Spec. Ed. Preschool \$(18,000) Textbooks \$(5,300) Fees \$62,000 Legal

General Fund - Expenditures by Activity for the three months ended September 30, 2009

Description	Y-T-D Expenditures 2009/2010	Y-T-D Expenditures 2008/2009	Variance Increase (Decrease)	Percent Increase (Decrease)	Comments
Learning & Educational Achievement (Curriculum & Instruction, Educational Technology, Assessment, Career Development, Educational Equity)	4,714,841	4,512,883	201,458	4%	Increase/Decrease: Compensation and Benefits \$285,000 Permits/Licenses/Fees \$24,000 Student Admin./Entry Fee \$48,000 Office Supply/Equip \$(26,000) Instructional Mat/Equip \$(216,000) Contract Serv/Labor \$204,000 Technology Services \$(120,000)
School Management	498,952	522,610	(33,659)	(6)%	Increase/Decrease: Compensation and Benefits \$(17,000) Retirement payouts \$1,700 Meals/Refreshments \$(2,400) Telephone/Pagers \$(2,100) Legal Fees \$(13,000)
Total Indirect Instruction	\$ 24,007,018	\$ 23,717,643	\$ 289,375	1%	
Support Services:					
Transportation	4,287,927	4,743,001	(355,074)	(7)%	Increase/Decrease: Compensation and Benefits \$(106,000) Retirement payouts \$13,000 Fuel \$(93,000) Bench stock/Supplies \$(18,000) Contract Repairs \$25,000 Vehicle Supplies/Parts \$30,000 Required Physicals \$(8,200) Building Improvements \$(66,000) Student Transportation \$(127,000)
Custodial Services	6,659,500	6,542,736	116,765	2%	Increase/Decrease: Compensation and Benefits \$83,000 Retirement payouts \$23,000 Office Mat./Supplies \$(12,000) Custodial Supplies \$25,000 Employee Training/Conf. \$(3,300)
Field Services and Property Management	5,559,281	6,685,878	(1,026,597)	(16)%	Increase/Decrease: Compensation and Benefits \$(196,000) Retirement payouts \$13,000 Construction Maint./Repair Bldg. \$(706,000) Contract Serv./Consultants \$128,000 Permits/Licenses/Fees \$(38,000) Maint. Materials/Supplies \$(230,000)

General Fund - Expenditures by Activity for the three months ended September 30, 2009

Description	Y-T-D		Y-T-D Expenditures 2008/2009	Variance Increase (Decrease)	Percent Increase (Decrease)	Comments
	Expenditures 2009/2010	Expenditures 2008/2009				
Telecommunications and Network Services	1,192,149	958,516		233,633	24%	Increase/Decrease: Voice Communication lines \$233,000 Increase in District band width, and decrease in T1 lines.
Utilities:						
Refuse & Dump Fees	53,179	72,235		(19,056)	(26)%	Decrease in Roll-offs
Natural Gas	89,337	145,466		(56,129)	(39)%	Rate decrease
Propane	9,371	10,963		(1,592)	(15)%	Refill needs
						Rate decrease
Electricity	2,251,560	2,529,935		(278,366)	(11)%	
Water & Sanitation	861,390	1,084,643		(223,253)	(21)%	Decrease in consumption.
Waste Water Management	29,594	37,035		(7,441)	(20)%	
Total Telecommunications and Network Services and Utilities	\$ 4,486,589	\$ 4,838,793		\$ (352,204)	(7)%	
Business Services (Budget, Accounting, Accounts Payable, Purchasing and Warehouse, Treasurer's Fees, Technology Services)	\$ 4,240,561	\$ 4,413,832		\$ (173,272)	(4)%	Increase/Decrease: Compensation and Benefits \$(24,000) Contract Serv./ Labor \$7,600 Postage \$6,500 Technology Services \$(165,000)
Human Resources	1,007,940	959,925		48,015	5%	Increase/Decrease: Compensation and Benefits \$(9,300) Retirement payouts \$3,200 Required Physical Exams/Background Checks \$(10,600) Unemployment Comp. \$(19,000) Marketing/Advertising \$(3,500) Contract Maint./Equip Repair \$90,000
Total Business Services, Human Resources	\$ 5,248,501	\$ 5,373,758		\$ (125,257)	(2)%	
District Wide	70,678	86,895		(16,216)	(23)%	Increase/Decrease: Jefferson Foundation \$21,000 Waived Fee Increase \$(36,000) Change in accounting.
Debt Service - COP's	0	0		0	0%	Increase: Debt service payment on COP's issued for the Supplemental Retirement program. Payments made in December and June
Total Expenditures	\$ 1,47,491,689	\$ 148,363,948		\$ (872,259)	(1)%	

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

Jefferson County School District, No. R-1
Comparative Schedule of Beginning Fund Balance, Revenue, Expenditures, and Ending Fund Balance
For the three months ended September 30, 2009
General Fund

	2008/2009		2008/2009		2009/2010		2009/2010	
	June 30, 2008 Actuals	Revised Budget	September 30, 2008 Actuals	June 30, 2009 Actuals	Y-T-D % of Actuals	Revised Budget	September 30, 2009 Actuals	Y-T-D % of Budget
Beginning Fund Balance								
Reserve for TABOR	\$ 16,152,691	\$ 16,658,292	\$ 16,658,292	\$ 16,658,292	100.00%	\$ 16,943,784	\$ 16,943,784	100.00%
Reserve for District/Board of Education	16,219,600	24,945,000	24,945,000	24,945,000	100.00%	24,604,571	24,604,571	100.00%
Reserve for School Carry Forward	9,250,000	9,250,000	9,250,000	9,250,000	100.00%	11,200,000	11,200,000	100.00%
Reserve for Maintenance Operations	3,000,000	4,000,000	4,000,000	4,000,000	100.00%	3,000,000	3,000,000	100.00%
Reserve for School Operations	4,500,000	3,000,000	3,000,000	3,000,000	100.00%	1,500,000	1,500,000	100.00%
Reserve for Supplemental Retirement	3,009,424	-	-	-	0.00%	-	-	0.00%
Unallocated	113,963,807	117,541,556	117,541,556	117,541,556	100.00%	109,040,937	109,040,937	100.00%
Total	166,110,187	175,394,848	175,394,848	175,394,848	100.00%	166,289,292	166,289,292	100.00%
Revenues								
Property Taxes	266,031,028	268,489,100	880,990	268,037,205	0.33%	272,613,000	593,886	0.22%
State of Colorado	315,220,190	326,695,100	90,028,324	327,223,284	27.51%	348,078,000	92,146,228	26.47%
Specific Ownership Taxes	28,858,670	26,255,000	7,429,798	26,428,023	28.11%	24,155,000	6,874,901	28.46%
Interest Earnings	8,286,204	3,000,000	259	4,311,036	0.01%	3,000,000	19	0.00%
Tuition & Fees	9,043,607	8,771,600	2,881,457	9,346,380	30.83%	8,210,000	3,080,351	37.52%
Other	5,467,413	4,824,100	1,759,574	6,147,135	28.63%	4,346,000	946,951	21.79%
Total Revenues	632,907,112	638,034,900	102,980,502	641,493,063	16.05%	660,402,000	103,642,335	15.59%
Expenditures								
Current:								
Direct instruction	379,570,753	392,648,587	95,961,013	394,026,266	24.30%	416,436,074	96,520,667	23.18%
Indirect instruction	94,795,961	107,610,614	23,717,643	101,824,843	23.20%	103,977,324	24,007,018	23.09%
Transportation	20,926,866	21,142,429	4,743,001	21,577,649	22.04%	22,542,292	4,387,927	19.47%
Custodial services	27,305,768	27,006,222	6,542,736	26,578,601	24.62%	27,449,745	6,659,500	24.26%
Field services and property management	19,183,158	21,704,995	6,585,878	20,899,658	31.51%	20,170,842	5,559,281	27.56%
Telecommunications, network, utilities	19,441,113	19,056,554	4,838,793	19,036,775	25.42%	20,867,200	4,486,589	21.50%
Business Services, Human Resources	14,458,542	23,606,500	5,373,758	22,821,225	23.55%	21,718,513	5,248,501	24.17%
General administration	2,660,032	3,564,447	514,231	3,328,778	15.45%	4,557,864	551,528	12.10%
Districtwide	1,362,088	850,352	86,895	980,773	8.86%	1,250,446	70,678	5.65%
Debt Service:								
Principal	1,165,000	1,225,000	-	1,225,000	0.00%	-	-	0.00%
Interest	2,095,116	1,972,500	-	1,974,710	0.00%	1,910,500	-	0.00%
Total Expenditures	587,904,397	621,384,200	148,369,948	615,114,278	24.12%	642,175,600	147,491,689	22.97%
Excess (deficiency) of revenues over (under) expenditures	45,002,715	16,650,700	(45,383,446)	26,378,785	-172.05%	18,226,400	(43,849,353)	-240.58%
Other Financing Sources (Uses):								
Transfers in (out):								
Child Care Fund	(3,030,012)	(3,873,200)	(972,889)	(3,867,041)	25.16%	(4,895,790)	(1,095,930)	25.51%
Construction Management	(21,208,000)	(22,128,000)	-	(22,128,000)	0.00%	(22,858,000)	-	0.00%
Risk Management	(6,459,300)	(7,039,300)	(1,739,825)	(7,039,300)	24.72%	(6,751,400)	(1,687,850)	25.00%
Technology	(2,400,000)	(2,450,000)	(614,500)	(2,450,000)	25.00%	(2,450,000)	(612,500)	25.00%
Campus Activity	-	-	-	-	0.00%	-	(73,160)	0.00%
Certificates of Participation issued	-	-	-	-	0.00%	-	-	0.00%
Total Other Financing Sources (Uses)	(33,097,312)	(35,490,500)	(3,325,214)	(35,484,341)	9.37%	(36,355,100)	(3,459,440)	9.54%
Supplemental Retirement Contribution	(2,620,742)	-	-	-	-	-	-	-
Net change in fund balance	9,284,661	(18,839,800)	(48,708,660)	(9,105,556)	534.93%	(18,128,700)	(47,318,793)	261.02%
Ending Fund Balance								
Reserve for TABOR	\$ 16,658,292	\$ 18,625,400	\$ 16,943,784	\$ 16,943,784	100.00%	\$ 19,265,300	\$ 19,265,300	100.00%
Reserve for Fiscal Emergency	-	-	-	-	0.00%	-	-	0.00%
Reserve for District/Board of Education	24,945,000	24,855,368	24,604,571	24,604,571	100.00%	25,687,000	25,687,000	100.00%
Reserve for School Carry Forward	9,250,000	8,922,500	11,200,000	11,200,000	100.00%	8,900,000	8,900,000	100.00%
Reserve for Maintenance Operations	4,000,000	3,000,000	3,000,000	3,000,000	100.00%	2,000,000	2,000,000	100.00%
Reserve for School Operations	3,000,000	1,500,000	1,500,000	1,500,000	100.00%	-	-	0.00%
Unallocated	117,543,556	92,651,780	69,437,833	109,040,937	63.68%	92,308,292	52,085,199	56.43%
Total	\$ 175,394,848	\$ 156,355,048	\$ 125,686,188	\$ 166,289,292	76.18%	\$ 159,193,592	\$ 118,970,499	74.73%

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Jefferson county School District, No. R-1
 Budget Reconciliation
 September 30, 2009

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

Accruals and Estimates

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

<u>Accruals and estimates for unrecorded expenses for the three months ended September 30, 2009</u>	
General Fund	\$ 361,157
Grants	113,805
Employee Benefits	108,733
Technology	59,614
Campus Activity	159,968
Central Services	4,287
Food Services	6,640
Risk Management	8,284
Total accruals and estimates	\$ 822,488

Capital Funds:

Debt Service Fund

The Debt Service fund has minimal activity for the quarter as property tax receipts have slowed down and there are no payments for interest or principal in the first quarter. District staff are working with bond counsel and underwriters to issue refunding bonds for the 2004 construction bonds, approved by the Board on October 22, 2009. Interest rates for bond financing are at historic lows. The District can refund bond issuances once. There is a potential to achieve net present value savings of \$5 million depending on the rates at the time of the reissuance.

Capital Reserve Fund

The capital reserve fund is now funding the remaining bond projects as planned. Expenditures are increased from the prior year due to this transition. Revenue for Bear Creek HS turf field of \$300,000 was received in the first quarter for 2010.

Building Fund - Capital Projects

The Building fund has retainage payable of \$945,166 at the end of the quarter. The retainage has earned \$978 in interest through the quarter.

Jefferson County School District, No. R-1
Debt Service
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance
For the three months ended September 30, 2009

	June 30, 2008 Actuals	2008/2009 Revised Budget	September 30, 2008 Actuals	June 30, 2008 Actuals	2008/2009 Y-T-D % of Actuals	2009/2010 Revised Budget	September 30, 2009 Actuals	2009/2010 Y-T-D % of Budget
Revenue:								
Property Tax	\$ 81,150,128	\$ 81,800,000	\$ 268,827	\$ 81,427,715	0.33%	\$ 81,600,000	\$ 180,409	0.22%
Interest	-	-	67,051	123,329	0.00%	125,000	492	0.00%
Total Revenues	81,150,128	81,800,000	335,878	81,551,044	0.41%	81,725,000	180,901	0.22%
Expenditures:								
Debt Service								
Principal retirements	40,265,000	42,385,000	-	42,385,000	0.00%	45,120,000	-	0.00%
Interest and fiscal charges	36,212,575	33,282,500	100	33,263,964	0.00%	30,595,800	-	0.00%
Total Debt Service	76,477,575	75,667,500	100	75,648,964	0.00%	75,715,800	-	0.00%
Excess of Revenues Over (Under) Expenditures	4,672,553	6,132,500	335,778	5,902,080	5.69%	6,009,200	180,901	3.01%
Other Financing Sources (Uses)								
General Obligation Bond Proceeds	35,890,000	-	-	-	-	-	-	0.00%
Payment to Refunded Bond Escrow Agent	(37,762,766)	-	-	-	-	-	-	0.00%
Premium from refunding bonds	2,139,650	-	-	-	-	-	-	0.00%
Total other financing sources (uses)	266,884	-	-	-	-	-	-	0.00%
Excess of Revenues and Other Financing Sources & Uses Over (Under) Expenditures	4,939,437	6,132,500	335,778	5,902,080	5.69%	6,009,200	180,901	3.01%
Fund Balance - Beginning	58,083,150	63,022,587	63,022,587	63,022,587	100.00%	68,924,667	68,924,667	100.00%
Fund Balance - Ending	\$ 63,022,587	\$ 69,155,087	\$ 63,358,365	\$ 68,924,667	91.92%	\$ 74,933,867	\$ 69,105,568	92.22%

Jefferson County School District, No. R-1
Capital Reserve
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance
For the three months ended September 30, 2009

	2008/2009		2008/2009		2009/2010		2009/2010	
	June 30, 2008 Actuals	Revised Budget	September 30, 2008 Actuals	June 30, 2009 Actuals	Y-T-D % of Actuals	Revised Budget	September 30, 2009 Actuals	Y-T-D % of Budget
Revenue:								
Interest	\$ 2,277,663	\$ 500,000	\$ 19	\$ 1,343,113	0.00%	\$ 225,000	\$ 1	0.00%
Other	1,969,309	1,423,200	131	569,173	0.02%	350,000	302,750	86.50%
Total Revenues	4,246,972	1,923,200	149	1,912,286	0.01%	575,000	302,751	52.64%
Expenditures:								
Capital Outlay								
New buildings and land	1,358,614	37,502,100	200,197	7,078,201	2.83%	48,201,600	4,245,937	8.81%
School additions/Improvements	6,759,522	-	6,789,423	26,071,256	26.04%	-	13,787,586	0.00%
Grounds improvements	710,930	-	20,988	246,784	8.50%	-	679,238	0.00%
Mechanical/electrical improvements	188,422	-	28,474	3,901,812	0.73%	-	4,188,747	0.00%
Roof replacement	-	-	-	6,678	0.00%	-	-	0.00%
Vehicles and large equipment	1,615,521	94,000	45,783	95,464	47.96%	1,032,800	236,442	22.89%
Total Capital Outlay	10,633,009	37,596,100	7,084,865	37,400,195	18.94%	49,234,400	23,137,951	47.00%
Debt Service								
Payment on COPs	1,170,000	1,200,000	-	1,200,000	0.00%	1,235,000	-	0.00%
Interest on COPs	332,053	203,900	-	200,913	0.00%	166,100	-	0.00%
Total Debt Service	1,402,053	1,403,900	-	1,400,913	0.00%	1,401,100	-	0.00%
Total Expenditures	12,935,062	39,000,000	7,084,865	38,801,108	18.26%	50,635,500	23,137,951	45.70%
Excess of Revenues Over (Under) Expenditures	(7,788,090)	(37,076,800)	(7,084,716)	(36,888,822)	19.21%	(50,060,500)	(22,835,199)	45.62%
Other Financing Sources (Uses)								
Operating Transfer In	21,208,000	22,128,000	-	22,128,000	0.00%	22,858,000	-	0.00%
Total other financing sources (uses)	21,208,000	22,128,000	-	22,128,000	0.00%	22,858,000	-	0.00%
Excess of Revenues and Other Financing Sources & Uses Over (Under) Expenditures	13,419,910	(14,948,800)	(7,084,716)	(14,760,822)	48.00%	(27,202,500)	(22,835,199)	83.95%
Fund Balance - Beginning	63,798,958	77,218,868	77,218,868	77,218,868	100.00%	62,458,046	62,458,046	100.00%
Fund Balance - Ending	\$ 77,218,868	\$ 62,270,068	\$ 70,134,152	\$ 62,458,046	112.29%	\$ 35,255,546	\$ 39,622,847	112.39%

Jefferson County School District, No. R-1
 Building Fund - Capital Projects
 Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the three months ended September 30, 2009

	June 30, 2008		2008/2009		September 30,		June 30, 2009		2008/2009		September 30,		2009/2010	
	Actuals	Revised Budget	2008 Actuals	2008 Budget	2008 Actuals	2008 Budget	Actual	Revised Budget	Actuals	Revised Budget	2009 Actuals	2009 Budget	Actuals	Y-T-D % Spent
Revenue:														
Interest	4,242,297	452,300	338,237	452,300	448,667	448,667	448,667	448,667	75.39%	448,667	448,667	75.39%	978	0.00%
Total Revenues	4,242,297	452,300	338,237	452,300	448,667	448,667	448,667	448,667	75.39%	448,667	448,667	75.39%	978	0.00%
Expenditures:														
Capital Outlay														
New buildings and land	42,199,191	50,629,200	10,425,065	50,629,200	20,651,774	20,651,774	20,651,774	20,651,774	50.48%	20,651,774	20,651,774	50.48%	978	0.00%
School additions/improvements	54,367,465	-	18,539,774	-	29,637,772	-	29,637,772	-	62.55%	-	-	-	-	0.00%
Grounds improvements	1,549,552	-	53,767	-	78,574	-	78,574	-	68.43%	-	-	-	-	0.00%
Mechanical/electrical improvements	624,146	-	-	-	39,967	-	39,967	-	0.00%	-	-	-	-	0.00%
Roof replacement	27,601	-	-	-	-	-	-	-	0.00%	-	-	-	-	0.00%
Total Capital Outlay	98,767,955	50,629,200	29,018,607	50,629,200	50,408,087	50,408,087	50,408,087	50,408,087	57.57%	50,408,087	50,408,087	57.57%	978	0.00%
Excess of Revenues Over (Under) Expenditures	(94,525,658)	(50,176,900)	(28,680,370)	(50,176,900)	(28,680,370)	(49,959,420)	(49,959,420)	(49,959,420)	57.41%	(49,959,420)	(49,959,420)	57.41%	-	0.00%
Other Financing Sources (Uses)														
General Obligation Bond Proceeds	-	-	-	-	-	-	-	-	0.00%	-	-	-	-	0.00%
General Obligation Bond Premium	-	-	-	-	-	-	-	-	0.00%	-	-	-	-	0.00%
Total other financing sources (uses)	-	-	-	-	-	-	-	-	0.00%	-	-	-	-	0.00%
Excess of Revenues and Other Financing Sources & Uses Over (Under) Expenditures	(94,525,658)	(50,176,900)	(28,680,370)	(50,176,900)	(28,680,370)	(49,959,420)	(49,959,420)	(49,959,420)	57.41%	(49,959,420)	(49,959,420)	57.41%	-	0.00%
Fund Balance - Beginning	144,485,078	49,959,420	49,959,420	49,959,420	49,959,420	49,959,420	49,959,420	49,959,420	100.00%	49,959,420	49,959,420	100.00%	-	0.00%
Fund Balance - Ending	49,959,420	(217,480)	21,279,051	(217,480)	21,279,051	-	21,279,051	-	0.00%	-	-	0.00%	-	0.00%

Special Revenue Funds:

Grants Fund

The Grants Fund has excess revenue over expenditures of \$716,903 for the quarter. This is higher than the prior year by \$611,571.

The major variances are:

- IDEA - increased revenue and expenditures of \$1.5 million compared to the prior year. New ARRA stimulus was received for IDEA Special Education, Title I-A Low Income and National School Lunch Equipment.
- Title I - decrease of revenue and expenditures for non-ARRA grant due to timing of instructional material purchases \$628,000.
- Increased revenue in state grants \$376,300
- Decreased spending in IDEA Special Education non-ARRA stimulus grants due to change in funding source for paraprofessionals \$148,000.
- Decreased spending in Medicaid grant due to increase in amount available to spend \$87,800.

Campus Activity Fund

The Campus Activity fund has net income of \$3,478,715, higher than the prior year by \$229,792. Revenue and expenditures are down from the prior year. School started later than the year before creating some timing differences in activities such as homecoming. Fee collections are lower than the prior year, the economic times have caused some families to waive fees or request to be able to make payments over time. Other variances can be attributed to timing of trips.

Jefferson County School District, No. R-1
Grants
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance
For the three months ended September 30, 2009

	2008/2009		2008/2009		2009/2010		2009/2010		2009/2010	
	June 30, 2008 Actuals	Revised Budget	September 30, 2008 Actuals	June 30, 2009 Actuals	Y-T-D % of Actuals	Revised Budget	September 30, 2009 Actuals	Y-T-D % of Budget	September 30, 2009 Actuals	Y-T-D % of Budget
Revenue:										
Federal government	\$ 32,279,112	\$ 31,437,142	\$ 4,558,736	\$ 31,517,137	14.46%	\$ 44,940,000	\$ 5,182,926	11.53%	\$ 44,940,000	11.53%
State of Colorado	1,131,345	713,253	434,424	1,323,920	32.81%	820,000	1,075,855	131.20%	820,000	131.20%
Gifts & Grants	1,141,200	2,289,160	79,310	1,347,251	5.22%	2,210,000	44,444	2.01%	2,210,000	2.01%
Total Revenues	34,551,657	34,439,555	5,063,470	34,188,308	14.81%	47,970,000	6,303,225	13.14%	47,970,000	13.14%
Expenditures:										
Elementary instruction	8,120,490	13,574,328	1,040,529	6,928,713	15.02%	13,700,000	1,255,530	9.16%	13,700,000	9.16%
Middle level instruction	788,552	34,935	324,209	1,035,243	31.32%	980,000	244,462	24.95%	980,000	24.95%
Senior high instruction	1,011,428	739,792	85,851	759,746	11.30%	380,000	29,200	7.68%	380,000	7.68%
Instructional services	7,451,007	3,731,641	1,458,175	10,042,276	14.52%	8,110,000	1,619,179	19.97%	8,110,000	19.97%
Exceptional student services	17,566,627	16,349,859	2,049,374	15,636,972	13.11%	24,090,000	2,337,951	10.12%	24,090,000	10.12%
Total Expenditures	34,938,104	34,439,555	4,958,138	34,402,950	14.41%	47,260,000	5,586,322	11.82%	47,260,000	11.82%
Excess of Revenue Over Expenditures	(386,447)	-	105,332	(214,642)	-49.07%	710,000	716,903	0.00%	710,000	0.00%
Fund Balance - Beginning	1,744,016	1,357,569	1,357,569	1,357,569	100.00%	1,142,927	1,142,927	100.00%	1,142,927	100.00%
Fund Balance - Ending	1,357,569	1,357,569	1,462,901	1,142,927	128.00%	1,852,927	1,859,830	100.37%	1,852,927	100.37%

Jefferson County School District, No. R-1
Campus Activity
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance
For the three months ended September 30, 2009

	June 30, 2008 Actuals	2008/2009 Revised Budget	September 30, 2008 Actuals	June 30, 2008 Actuals	2008/2009 Y-T-D % of Actuals	2009/2010 Revised Budget	September 30, 2009 Actuals	2009/2010 Y-T-D % of Budget
Revenue:								
Interest	\$ 18,355	\$ 19,000	\$ 2,102	\$ 4,069	51.66%	\$ 5,000	\$ 899	17.98%
Student activities	7,216,469	7,800,000	2,306,955	6,243,921	36.95%	7,366,000	2,072,388	28.13%
Fund raising	5,092,200	5,447,300	1,100,006	5,019,131	21.92%	5,484,000	860,192	15.69%
Fees and dues	6,391,607	6,643,000	4,779,462	7,326,834	65.23%	6,609,000	4,465,664	67.57%
Donations	2,046,195	1,737,400	374,321	2,117,942	17.53%	1,915,000	371,915	19.42%
Other	4,794,248	4,960,000	762,047	3,221,886	23.65%	5,079,000	940,859	18.52%
Total Revenues	25,559,074	26,606,700	9,321,893	23,933,783	38.95%	26,458,000	8,711,917	32.93%
Expenditures:								
Athletics and activities	25,899,521	26,500,000	6,072,970	24,006,384	25.30%	26,383,000	5,306,362	20.11%
Total Expenditures	25,899,521	26,500,000	6,072,970	24,006,384	25.30%	26,383,000	5,306,362	20.11%
Excess of Revenue Over (Under) Expenditures	(340,447)	106,700	3,248,923	(72,601)	-4475.04%	75,000	3,405,555	4540.74%
Transfer from Other Funds	200,000	200,000	-	200,000	-	200,000	73,160	0.00%
Net Income (Loss)	(140,447)	306,700	3,248,923	127,399	2550.20%	275,000	3,478,715	1264.99%
Fund Balance - Beginning	9,177,302	9,036,855	9,036,855	9,036,855	100.00%	9,036,855	9,164,254	101.41%
Fund Balance - Ending	\$ 9,036,855	\$ 9,343,555	\$ 12,285,778	\$ 9,164,254	134.06%	\$ 9,311,855	\$ 12,642,969	135.77%

Enterprise Funds:

Food Services Fund

Food Services has a year to date loss, a decrease from the prior year by \$(743,653). There were seven less serving days in first quarter 2010 with school starting later, resulting in revenue being lower by \$(646,965). Purchased food and commodity costs were \$(261,000) lower due to less serving days. Expenses increased from the prior year for consultants \$90,000, workers compensation \$29,000, small equipment \$127,000 and salaries \$55,000.

Child Care Fund

The Child Care Fund has net income year to date of \$720,440, an increase from the prior year of \$63,906. The Child Care Fund consists of the following programs:

Extended Day Kindergarten - is a fee based program to provide all day Kindergarten options. These programs are managed by the principal in the school they are located within. Extended Day Kindergarten has year to date net income of \$278,056 and ending net assets of \$1,124,821. Net income was \$259,533 for the first quarter of 2009. There are seven less programs in the fund compared to prior year, some of these programs transitioned to the general fund.

Preschool Program - This program accounts for the preschool programs ran by the Jeffco central preschool departments. The revenue sources are from the Colorado Preschool funding and tuition charges. The preschool program has year to date net income of \$376,049 and ending net assets of \$2,063,152. Net income is \$31,000 higher than the prior year. There were no new sites opened but did open new classrooms.

Site managed School Age Child Care (SACC) - Red Rocks Elementary is the only site managed school age child care in the program. This program is managed by the principal at the school. The program has net income of \$3,195. The ending net assets for the program is \$56,648.

Centrally managed School Age Child Care (SACC) - These programs provide before and after care for elementary students. These sites are managed by the Central department for School Age Child Care. Centrally managed SACC has year to date income of \$63,140 and net assets of \$1,236,994. The prior year net income was \$86,097.

Property Management Fund

The Property Management Fund has net income of \$44,078, slightly higher than the prior year. Revenue from building use is up slightly, offsetting the increase in salaries and benefits.

Jefferson County School District, No. R-1
Food Service
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
For the three months ended September 30, 2009

	2008/2009		2008/2009		2008/2009		2009/2010		2009/2010		
	June 30, 2008	Revised Budget	September 30, 2008	Actuals	June 30, 2009	Actuals	Y-T-D % of Actuals	Revised Budget	September 30, 2009	Actuals	Y-T-D % of Budget
Revenue:											
Food sales	\$ 12,972,700	\$ 14,181,100	\$ 3,251,415	\$ 12,380,857	26.26%	\$ 13,030,000	\$ 2,597,894	19.94%			
Service contracts	261,144	280,000	65,540	351,931	18.62%	327,000	72,096	22.05%			
Total Revenues	13,233,844	14,461,100	3,316,955	12,732,788	26.05%	13,357,000	2,669,990	19.99%			
Expenses:											
Purchased food	7,965,955	9,334,700	1,655,678	8,641,400	19.16%	9,414,000	1,433,880	15.23%			
USDA commodities	1,779,751	1,400,000	123,766	1,483,285	8.34%	1,500,000	85,470	5.70%			
Salaries and employee benefits	9,777,954	10,400,000	2,155,094	10,420,267	20.68%	10,907,100	2,210,477	20.27%			
Administrative services	573,534	627,700	168,795	684,458	24.66%	871,300	283,939	32.59%			
Utilities	323,123	357,500	92,594	355,941	26.01%	365,000	95,289	26.11%			
Supplies	1,100,690	1,650,000	196,539	1,450,737	13.55%	1,378,000	304,209	22.08%			
Repairs and maintenance	30,760	40,000	7,613	52,818	14.41%	40,000	8,656	21.64%			
Depreciation	358,302	334,600	77,575	304,358	25.49%	325,000	72,771	22.39%			
Other	268,584	301,600	1,851	1,851	0.00%	6,000	771	12.85%			
Total Expenses	22,168,653	24,446,100	4,477,654	23,395,115	19.14%	24,806,400	4,495,462	18.12%			
Income (Loss) from Operations	(8,934,809)	(9,985,000)	(1,160,699)	(10,662,327)	10.89%	(11,449,400)	(1,825,472)	15.94%			
Non-Operating Revenues (Expenses):											
Donated Commodities	1,936,122	1,400,000	123,766	1,344,642	9.20%	1,600,000	115,920	7.25%			
Contributed Capital	45,649	-	-	338,000	0.00%	-	-	0.00%			
Federal/State Reimbursement	7,758,305	8,100,000	1,595,274	8,735,385	18.26%	9,180,000	1,524,240	16.60%			
Interest revenues	158,870	-	-	86,217	0.00%	30,000	-	0.00%			
Loss on sale of capital assets	(408)	-	-	(30,066)	0.00%	(15,000)	-	0.00%			
Total Non-operating Revenue (Expenses)	9,898,538	9,500,000	1,719,040	10,474,178	16.41%	10,795,000	1,640,160	15.19%			
Net Income (loss)	963,729	(485,000)	558,341	(188,149)	-296.75%	(654,400)	(185,312)	28.32%			
Net Assets - Beginning	7,256,815	8,220,543	8,220,544	8,220,544	100.00%	8,032,395	8,032,395	100.00%			
Net Assets - Ending	\$ 8,220,544	\$ 7,735,543	\$ 8,778,885	\$ 8,032,395	109.29%	\$ 7,377,995	\$ 7,847,083	106.36%			

Jefferson County School District, No. R-1
Child Care
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
For the three months ended September 30, 2009

	2008/2009		September 30, 2009		2008/2009		September 30, 2009		2009/2010	
	June 30, 2008 Actuals	Revised Budget	Actuals	Actuals	Y-T-D % of Actuals	Revised Budget	2009 Actuals	2009 Budget	Y-T-D % of Budget	
Revenue:										
Service contracts	\$ 1,336,380	\$ 1,298,400	\$ 204,080	\$ 1,306,740	15.62%	\$ 1,158,000	\$ 213,944	\$ 1,158,000	18.48%	
Tuition	9,949,093	9,858,400	2,501,087	9,713,006	25.75%	9,886,000	2,387,553	9,886,000	24.91%	
Total Revenues	11,285,473	11,156,800	2,705,167	11,019,746	24.55%	10,744,000	2,601,507	10,744,000	24.21%	
Expenses:										
Salaries and employee benefits	10,705,506	12,070,000	2,407,099	11,575,138	20.80%	12,009,500	2,284,334	12,009,500	19.02%	
Administrative services	1,210,305	1,325,800	204,279	1,386,933	14.73%	1,748,400	240,102	1,748,400	13.73%	
Utilities	6,044	7,500	1,394	4,688	29.74%	7,000	985	7,000	14.07%	
Supplies	730,904	1,187,900	229,866	870,808	26.40%	780,000	271,556	780,000	34.81%	
Repairs and maintenance	12,535	18,000	-	47,833	0.00%	22,500	889	22,500	3.95%	
Rent	905,148	750,000	176,659	650,191	27.17%	690,000	174,333	690,000	25.27%	
Depreciation	15,030	16,000	1,760	8,698	20.23%	14,800	3,910	14,800	26.42%	
Other	23,861	30,000	465	3,055	15.22%	6,000	888	6,000	14.80%	
Total Expenses	13,609,333	15,409,200	3,021,522	14,547,344	20.77%	15,278,200	2,976,997	15,278,200	19.49%	
Income (Loss) from Operations	(2,323,860)	(4,248,400)	(316,355)	(3,527,598)	8.97%	(4,534,200)	(375,490)	(4,534,200)	8.28%	
Non-Operating Revenues (Expenses):										
Contributed Capital	-	-	-	32,738	0.00%	-	-	-	0.00%	
Interest revenues	122,590	14,600	-	76,129	0.00%	-	-	-	0.00%	
Loss on sale of capital assets	(3,260)	-	-	-	0.00%	-	-	-	0.00%	
Total Non-operating Revenue (Expenses)	120,330	14,600	-	108,867	0.00%	-	-	-	0.00%	
Income (Loss) before Operating Transfers	(2,203,530)	(4,233,800)	(316,355)	(3,418,731)	9.25%	(4,534,200)	(375,490)	(4,534,200)	8.28%	
Operating transfer from General Fund	3,030,012	3,873,200	972,889	3,867,041	25.16%	4,295,700	1,095,930	4,295,700	25.51%	
Net Income (loss)	826,482	(360,600)	656,534	448,310	146.45%	(238,500)	720,440	(238,500)	-302.07%	
Net Assets - Beginning	2,486,883	3,312,866	3,312,865	3,312,865	100.00%	3,761,175	3,761,175	3,761,175	100.00%	
Net Assets - Ending	\$ 3,312,865	\$ 2,952,266	\$ 3,969,399	\$ 3,761,175	105.54%	\$ 3,522,675	\$ 4,481,615	\$ 3,522,675	127.22%	

Jefferson County School District, No. R-1
Property Management
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
For the three months ended September 30, 2009

	June 30, 2008 Actuals	2008/2009 Revised Budget	September 30, 2008 Actuals	June 30, 2009 Actuals	2008/2009 Y-T-D % of Actuals	2009/2010 Revised Budget	September 30, 2009 Actuals	2009/2010 Y-T-D % of Budget
Revenue:								
Building Rental	1,921,999	1,720,000	333,539	1,728,955	19.29%	1,700,000	345,775	20.34%
Total Revenues	1,921,999	1,720,000	333,539	1,728,955	19.29%	1,700,000	345,775	20.34%
Expenses:								
Salaries and employee benefits	905,025	938,000	195,949	826,480	23.71%	910,700	208,513	22.90%
Administrative services	143,041	100,000	26,289	102,730	25.59%	990,000	22,352	2.26%
Utilities	195,108	250,000	48,390	193,560	25.00%	210,000	45,277	21.56%
Supplies	33,362	55,000	9,281	33,389	27.80%	55,000	8,935	16.25%
Repairs and maintenance	125	-	-	-	0.00%	-	1,061	0.00%
Other	17,043	15,000	-	52,482	0.00%	30,000	-	0.00%
Depreciation Expense	53,518	71,500	13,036	16,983	76.76%	65,000	15,559	23.94%
Total Expenses	1,347,222	1,429,500	292,945	1,225,624	23.90%	2,260,700	301,697	13.32%
Income (Loss) from Operations	574,777	290,500	40,594	503,331	8.07%	(560,700)	44,078	-7.86%
Non-Operating Revenues (Expenses):								
Interest revenues	105,460	21,000	-	61,621	0.00%	-	-	0.00%
Gain (loss) on sale of capital assets	(9,307)	-	-	-	0.00%	-	-	0.00%
Total Non-operating Revenue (Expenses)	96,153	21,000	-	61,621	0.00%	-	-	0.00%
Transfer to Campus Activity Fund	(200,000)	(200,000)	-	(200,000)	0.00%	(200,000)	-	0.00%
Net Income (Loss)	470,930	111,500	40,594	364,952	11.12%	(760,700)	44,078	-5.79%
Net Assets - Beginning	3,625,296	4,096,225	4,096,226	4,096,226	100.00%	4,461,178	4,461,178	100.00%
Net Assets - Ending	4,096,226	4,207,725	4,136,820	4,461,178	92.73%	3,700,478	4,505,256	121.75%

Internal Service Funds:

Central Services Fund

Central Services had net income of \$41,380 for the quarter, up from the prior year net loss of \$(67,830). Revenue and expenses are down due to school use. The schools are increasing the use of technology in classrooms and using other methods to present instruction and communicating. Salary and benefits are lower due to a job vacancy in copier repairs. Additional equipment purchases were lower in the first quarter but are still planned to spend close to the prior year for 2010.

Employee Benefits Fund

The Employee Benefits Fund for vision, dental and group life self-insurance has net income of \$91,925. Revenues are down \$(100,384) from the prior year due to decreased premiums for group life and vision. Claims expense is down for each insurance compared to the prior year.

Risk Management Fund

The Risk Management Fund has a net loss of \$(213,085) for the year. Claims expense is higher than the prior year due to workers compensation settlement costs, large property claims for Woodrow Wilson and hail damage for the District. The net loss is also a result from the timing of insurance recoveries and repair expense as well as the deductible.

Technology Fund

The Technology Fund has a net loss of \$(405,803) for the quarter end. Expenses for contracted services and consultants have increased over the prior year. As indicated in the report for the 4th quarter 2009, the Technology team has implemented a new quarterly-based process for prioritizing project requests by customers. This new process will assist the team in establishing prioritization of the projects based on input of all customer groups reviewing all of the projects. Improved financial estimates and project completion times will also be developed. This new quarterly review process will allow the Technology team and district leadership to react to changes throughout the year and forecast expenses with increased accuracy.

Jefferson County School District, No. R-1
Central Services
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
For the three months ended September 30, 2009

	June 30, 2008 Actuals	2008/2009 Revised Budget	September 30, 2008 Actuals	June 30, 2009 Actuals	2008/2009 Y-T-D % of Actuals	2009/2010 Revised Budget	September 30, 2009 Actuals	2009/2010 Y-T-D % of Budget
Revenue:								
Services	\$ 3,694,084	\$ 3,552,800	\$ 793,527	\$ 3,669,970	21.62%	\$ 3,816,000	\$ 712,558	18.68%
Total Revenues	<u>3,694,084</u>	<u>3,552,800</u>	<u>793,527</u>	<u>3,669,970</u>	<u>21.62%</u>	<u>3,816,000</u>	<u>712,558</u>	<u>18.68%</u>
Expenses:								
Salaries and employee benefits	1,115,050	1,117,600	280,847	1,163,570	24.14%	1,179,300	270,729	22.96%
Utilities	4,109	5,000	1,817	8,830	20.58%	10,600	1,260	11.89%
Supplies	1,350,268	1,523,300	364,189	1,461,178	24.92%	1,578,800	195,248	12.37%
Repairs and maintenance	423,920	660,000	61,872	511,871	12.09%	494,200	100,611	20.36%
Depreciation	362,328	370,700	90,401	361,603	25.00%	268,700	59,345	22.09%
Other	1,204	3,000	202	3,044	6.64%	2,000	40	2.00%
Administration	292,431	223,900	62,029	263,060	23.58%	258,900	44,045	17.01%
Total Expenses	<u>3,549,310</u>	<u>3,903,500</u>	<u>861,357</u>	<u>3,773,156</u>	<u>22.83%</u>	<u>3,792,500</u>	<u>671,278</u>	<u>17.70%</u>
Income (Loss) from Operations	144,774	(350,700)	(67,830)	(103,186)	65.74%	23,500	41,380	176.09%
Non-Operating Revenues (Expenses):								
Interest revenue	21,210	4,000	-	17,566	0.00%	2,000	-	0.00%
Interest expense	-	-	-	-	0.00%	-	-	0.00%
Loss on sale of capital assets	-	(5,000)	-	-	0.00%	-	-	0.00%
Total Non-operating Revenue (Expenses)	<u>21,210</u>	<u>(1,000)</u>	<u>-</u>	<u>17,566</u>	<u>0.00%</u>	<u>2,000</u>	<u>-</u>	<u>0.00%</u>
Net Income (loss)	165,984	(351,700)	(67,830)	(85,620)	79.22%	25,500	41,380	162.27%
Net Assets - Beginning	1,640,613	1,806,597	1,806,597	1,806,597	100.00%	1,720,977	1,720,977	100.00%
Net Assets - Ending	\$ 1,806,597	\$ 1,454,897	\$ 1,738,767	\$ 1,720,977	101.93%	\$ 1,746,477	\$ 1,762,357	100.91%

Jefferson County School District, No. R-1
Employee Benefits
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
For the three months ended September 30, 2009

	June 30, 2008 Actuals	2008/2009 Revised Budget	September 30, 2008 Actuals	June 30, 2009 Actuals	2008/2009 Y-T-D % of Actuals	2009/2010 Budget	September 30, 2009 Actuals	2009/2010 Y-T-D % of Budget
Revenue:								
Insurance premiums	\$ 7,500,020	\$ 7,430,000	\$ 1,884,842	\$ 9,279,877	20.31%	\$ 9,002,000	\$ 1,784,458	19.82%
Total Revenues	7,500,020	7,430,000	1,884,842	9,279,877	20.31%	9,002,000	1,784,458	19.82%
Expenses:								
Salaries and employee benefits	57,419	68,100	15,151	69,506	21.80%	116,700	15,490	13.27%
Claim losses	5,909,805	5,500,000	1,529,433	5,416,591	28.24%	6,586,000	1,470,701	22.35%
Premiums paid	290,749	1,350,000	90,134	362,295	24.88%	360,000	80,312	22.31%
Administration	453,291	600,000	111,437	493,308	22.59%	782,600	126,030	16.10%
Total Expenses	6,711,264	7,518,100	1,746,155	6,341,700	27.53%	7,839,300	1,592,533	21.59%
Income (Loss) from Operations	788,756	(88,100)	138,687	2,938,177	4.72%	1,162,700	91,925	7.91%
Non-Operating Revenues:								
Interest revenue	359,596	-	-	199,171	0.00%	18,000	-	0.00%
Total Non-operating Revenue (Expense)	359,596	-	-	199,171	0.00%	18,000	-	0.00%
Net Income (loss)	1,148,452	(88,100)	138,687	3,137,348	4.42%	1,180,700	91,925	7.79%
Net Assets - Beginning	7,549,564	8,598,016	8,698,016	8,598,016	100.00%	11,835,364	11,835,364	100.00%
Net Assets - Ending	\$ 8,698,016	\$ 8,509,916	\$ 8,836,703	\$ 11,835,364	74.66%	\$ 13,016,064	\$ 11,927,289	91.64%


Jefferson County School District, No. R-1
Risk Management
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
For the three months ended September 30, 2009


	2008/2009		2008/2009		2009/2010		2009/2010	
	June 30, 2008 Actuals	Revised Budget	September 30, 2008 Actuals	June 30, 2009 Actuals	Y-T-D % of Actuals	September 30, 2009 Actuals	Revised Budget	Y-T-D % of Budget
Revenue:								
Insurance premiums	\$ 10,351,376	\$ 1,000,000	\$ 184,214	\$ 1,100,617	16.74%	\$ 531,857	\$ 1,031,000	51.59%
Services	42,539	50,000	13,830	51,675	26.76%	14,343	62,000	23.13%
Total Revenues	10,393,915	1,050,000	198,044	1,152,292	17.19%	546,200	1,093,000	49.97%
Expenses:								
Salaries and employee benefits	1,859,054	2,045,500	473,725	1,999,087	23.70%	476,849	1,935,500	24.64%
Depreciation	21,712	50,000	6,709	25,865	25.94%	5,648	27,000	20.92%
Claim losses	10,805,588	3,281,500	643,631	3,030,261	21.24%	1,426,397	2,115,000	67.44%
Premiums	1,180,577	2,315,000	518,990	1,942,950	26.71%	440,358	3,196,000	13.78%
Administration	365,692	463,100	132,947	366,567	36.87%	97,983	490,000	20.00%
Total Expenses	14,232,623	8,155,100	1,776,002	7,358,730	24.13%	2,447,135	7,763,500	31.52%
Income (Loss) from Operations	(3,838,708)	(7,105,100)	(1,577,958)	(6,206,438)	25.42%	(1,900,935)	(6,670,500)	28.50%
Non-Operating Revenues (Expenses):								
Interest revenue	259,262	100,000	-	137,578	0.00%	-	13,000	0.00%
Loss on sale of capital assets	(14,240)	(25,000)	-	(4,862)	0.00%	-	-	0.00%
Total Non-operating Revenue (Expenses)	245,022	75,000	-	132,716	0.00%	-	13,000	0.00%
Operating transfer from General Fund	6,459,300	7,039,300	1,739,825	7,039,300	24.72%	1,687,850	6,751,400	25.00%
Net Income (loss)	2,865,614	9,200	161,867	965,578	16.76%	(213,085)	93,900	-226.93%
Net Assets - Beginning	3,117,420	5,983,934	5,983,934	5,983,934	100.00%	6,948,612	6,948,612	100.00%
Net Assets - Ending	\$ 5,983,034	\$ 5,992,234	\$ 6,144,901	\$ 6,948,612	88.43%	\$ 6,735,527	\$ 7,042,512	95.64%


Jefferson County School District, No. R-1
Technology
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
For the three months ended September 30, 2009

	June 30, 2008	2008/2009	September 30,	June 30, 2009	2008/2009	2009/2010	September 30,	2009/2010
	Actuals	Revised Budget	2008 Actuals	Actuals	Y-T-D % of Actuals	Revised Budget	2009 Actuals	Y-T-D % of Budget
Revenue:								
Services	\$ 15,049,384	\$ 16,465,500	\$ 4,284,083	\$ 17,201,704	24.90%	\$ 16,869,400	\$ 3,959,057	23.47%
Total Revenues	15,049,384	16,465,500	4,284,083	17,201,704	24.90%	16,869,400	3,959,057	23.47%
Expenses:								
Salaries and employee benefits	8,964,255	10,666,200	2,259,681	10,044,328	22.50%	10,796,900	2,431,759	22.52%
Utilities	42,204	58,000	9,608	40,139	23.94%	45,900	8,786	19.14%
Supplies	473,512	518,800	83,311	373,161	22.33%	315,600	100,749	31.92%
Repairs and maintenance	1,676,430	3,036,400	502,152	2,443,173	20.55%	2,557,000	717,826	28.07%
Depreciation	3,115,788	3,450,000	829,269	3,493,074	25.18%	3,264,600	797,035	24.41%
Other	29,217	17,500	2,482	16,404	15.13%	23,300	3,502	15.03%
Administration	2,812,095	2,209,200	436,817	2,718,106	16.07%	4,503,100	917,703	20.38%
Total Expenses	17,113,501	19,956,100	4,123,320	18,928,385	21.78%	21,506,400	4,977,360	23.14%
Income (Loss) from Operations	(2,064,117)	(3,490,600)	160,763	(1,726,681)	-9.31%	(4,637,000)	(1,018,303)	21.96%
Non-Operating Revenues (Expenses):								
Interest revenue	-	-	-	2,082	0.00%	-	-	0.00%
Interest expense	(38,883)	(75,000)	-	(527,584)	0.00%	(75,000)	-	0.00%
Transfers in	2,400,000	2,450,000	612,500	2,450,000	25.00%	2,450,000	612,500	25.00%
Loss on sale of capital assets	-	-	(385)	-	0.00%	-	-	0.00%
Total Non-operating Revenue (Expenses)	2,361,117	2,375,000	612,115	1,924,498	31.81%	2,375,000	612,500	25.79%
Net Income (Loss)	297,000	(1,115,600)	772,878	197,817	390.70%	(2,262,000)	(405,803)	17.94%
Net Assets - Beginning	8,278,171	8,575,171	8,575,171	8,575,171	100.00%	8,772,988	8,772,988	100.00%
Net Assets - Ending	\$ 8,575,171	\$ 7,459,571	\$ 9,348,049	\$ 8,772,988	106.55%	\$ 6,510,988	\$ 8,367,185	128.51%

 Charter Schools

 **Mountain Phoenix** -is borrowing \$(70,512) from the District at the end of the quarter. The school was approved to borrow \$90,000 from the District to pay for paving the parking lot. The repayment is due in full in 2014. The school borrowing was \$(83,553) for the end of year 2009. The school has repaid \$13,041. Enrollment at the school has dropped to 28 FTE's on October 1. The school has provided a revised budget. The budget is not balanced for the year and is estimating a \$15,000 additional loss, bringing the potential borrowing at year end to \$(98,671).

 **Rocky Mountain Deaf School** - The school is borrowing \$(63,765) at the end of the quarter. Billings to the District are current. The billing rate was approved at the end of September and there are outstanding billings of \$64,236 to other districts.

 **Compass Montessori Wheat Ridge** - The Home Option program moved from Excel Academy to Compass Wheat Ridge for the 2008/2009 school year. Compass is borrowing \$49,000 from the Home Option program at the end of the quarter. The school principal keeps the District and Home Option program informed on the borrowing status and continues to closely monitor the finances. If the Home Option becomes a stand alone charter school this borrowing could impact the school and potentially the District unless other financing was arranged.

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

Compass Montessori Golden	\$615,497
Jefferson Academy	\$476,437
Collegiate Academy	\$903,616
Lincoln Academy	\$324,645
Montessori Peaks	\$961,491
Excel Academy	\$875,427
Rocky Mountain Academy of Evergreen	\$338,247
Woodrow Wilson	\$722,691
Total	= \$5,218,051

Those marked with a yellow flag are being monitored:

Charter Schools	Operating Cash	TABOR Reserve Cash	Total Cash
Free Horizon	262,787	61,715	324,502
Mountain Phoenix	(70,512)	8,996	(61,516)
New America	436,326	49,046	485,372
Compass Montessori - Wheat Ridge	448,427	107,455	555,882
Compass Montessori - Golden	41,611	91,389	133,000
Montessori Peaks	458,146	99,878	558,024
Excel Academy	1,133,035	108,097	1,241,132
Rocky Mountain Academy of Evergreen	538,175	88,947	627,122
Jefferson Academy	352,775	174,404	527,179
Collegiate Academy	249,099	106,769	355,868
Lincoln Academy	1,211,796	103,186	1,314,982
Rocky Mountain Deaf School	(63,765)	41,886	(21,879)
Woodrow Wilson Academy	1,274,362	103,199	1,377,561

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

Jefferson County School District, No. R-1
Charter Schools
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance
For the three months ended September 30, 2009

	2008/2009		2008/2009		2009/2010		2009/2010	
	June 30, 2008	Revised Budget	September 30, 2008	June 30, 2009	Revised Budget	September 30, 2009	Revised Budget	Y-T-D % of Budget
	Actuals		Actuals	Actuals		Actuals		Actuals
Revenue:								
Intergovernmental Revenue	\$ 30,114,454	\$ 38,742,000	\$ 8,326,846	\$ 32,128,892	\$ 38,336,000	\$ 8,737,640	\$ 38,336,000	22.79%
Other Revenue	5,432,470	-	1,891,807	6,036,786	-	1,777,325	-	0.00%
Total Revenues	35,546,924	38,742,000	10,218,652	38,165,678	38,336,000	10,514,965	38,336,000	27.43%
Expenditures:								
Other Instructional Programs	37,797,815	39,900,000	9,809,827	38,945,496	37,000,000	8,882,557	37,000,000	24.01%
Total Expenditures	37,797,815	39,900,000	9,809,827	38,945,496	37,000,000	8,882,557	37,000,000	24.01%
Excess of Revenues Over (Under) Expenditures	(2,250,891)	(1,158,000)	408,825	(779,818)	1,336,000	1,632,407	1,336,000	122.19%
Other Financing Sources (Uses)								
Capital lease	2,791,578	4,300,000	3,900,000	4,245,500	-	-	-	0.00%
Capital lease refunding	-	(3,100,000)	(2,855,227)	(3,082,712)	-	-	-	0.00%
Total Other Financing Sources (Uses)	2,791,578	1,200,000	1,044,773	1,162,788	-	-	-	0.00%
Excess of Revenues and Other Financing Sources & Uses Over (Under) Expenditures	540,687	42,000	1,453,598	382,970	1,336,000	1,632,407	1,336,000	122.19%
Fund Balance - Beginning	8,359,978	8,910,665	8,910,665	8,910,665	9,293,635	9,293,635	9,293,635	100.00%
Fund Balance - Ending	\$ 8,910,665	\$ 8,952,665	\$ 10,364,263	\$ 9,293,635	\$ 10,629,635	\$ 10,926,042	\$ 10,629,635	102.79%

Appendix A

**Employee Management Analysis as of
September 30, 2009**

General Fund

This report shows the number of FTEs that were active on September 1, 2009. On this day, the District was under budget in the General Fund by 75.99 FTEs. Since it is the beginning of a new school year, numbers of FTEs are still fluctuating. Schools and departments may have not completed the hiring process and the number of FTEs under budget is expected to decrease as the hiring is completed.

- * When combined, Elementary, Middle, High, and Option School are 47.70 FTEs under budget.
- * Instructional departments are under budget by a total of 4.10 FTEs due to unfilled positions.
- * Field Services, Custodial and Transportation are under budget by a total of 19.44 FTEs due to unfilled positions.
- * Assessment, Business Services, and District Management are under budget by a total of 4.75 FTEs due to unfilled positions.

Other Funds

The District is under budget in the other funds by 38.89 FTEs. See attached report for the details for each fund. The notes below explain the variances.

- * Capital Projects Fund is under budget by 3.00 FTEs due to the completion of capital projects.
- * Grants Fund is under budget by 20.00 FTEs because of fluctuation in the funding source during the beginning of the school year.
- * Child Care Fund is under budget by 5.22 FTEs due to fluctuations in staffing at the beginning of the school year.
- * Food Service Fund is under budget by 3.67 FTEs due to fluctuations in staffing during the beginning of the school year.
- * Technology Fund is under budget by 6.00 FTEs due to unfilled positions.
- * Central Services Fund is under budget by 1.00 due to an unfilled position.

Employee FTE Analysis as of
September 30, 2009

Employee Category	2008/2009 Revised Adopted Budget	Increases (Decreases) from 2008/2009 Budget	2009/2010 Revised Adopted Budget	FTE Increases (Decreases) to 2009/2010 Adopted Budget	2009/2010 Final Adopted Budget	Actual FTEs - September 2009	September 2009 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs
General Fund:							
Elementary Schools							
Principals	94.00		94.00		94.00	94.00	-
Assistant Principals	20.50	(0.50)	20.00	0.50	20.50	20.50	-
Teachers	1,971.88	(12.78)	1,959.10	(5.70)	1,953.40	1,894.82	58.58
Counselor	1.00		1.00		1.00	1.00	-
Teacher Librarian	85.00	1.50	86.50		86.50	83.02	3.48
Resource Teacher						6.50	(6.50)
Instructional Coach						1.00	-
School Secretaries	189.00		189.00	1.00	190.00	189.00	1.00
Total Elementary Schools	2,361.38	(11.78)	2,349.60	(3.20)	2,346.40	2,289.84	56.56
Middle Schools							
Principals	20.00		20.00		20.00	20.00	-
Assistant Principals	28.00	(2.00)	26.00	(0.50)	25.50	27.00	(1.50)
Teachers	568.44	(27.84)	540.60		540.60	541.30	(0.70)
Counselors	42.00	(1.00)	41.00		41.00	42.00	(1.00)
Teacher Librarian	20.00		20.00		20.00	20.00	-
Resource Teacher						2.50	(2.50)
Instructional Coach						1.00	-
School Secretaries	51.00	(1.50)	49.50	1.00	49.50	48.25	1.25
Total Middle Schools	729.44	(32.34)	697.10	0.50	697.60	701.05	(3.45)
High Schools							
Principals	17.00		17.00		17.00	17.00	-
Assistant Principals	76.50	(1.50)	75.00		75.00	74.00	1.00
Teachers	1,145.66	(16.51)	1,129.15	7.80	1,136.95	1,137.08	(0.13)
Counselors	77.00	(1.00)	76.00		76.00	76.00	-
Teacher Librarian	17.00		17.00		17.00	17.50	(0.50)
Resource Teacher						7.30	(7.30)
Instructional Coach	17.00		17.00	(0.40)	16.60	17.00	(0.40)
Technician Classified	1.00		1.00		1.00	1.00	-
School Secretaries	90.00	(0.50)	89.50		89.50	89.25	0.25
Campus Supervisors	57.61	(1.61)	56.00		56.00	57.05	(1.05)
Total High Schools	1,498.77	(21.12)	1,477.65	7.40	1,485.05	1,493.18	(8.13)

Employee FTE Analysis as of
September 30, 2009

Employee Category	2008/2009	Increases (Decreases) from		2009/2010	FTE Increases (Decreases) to		Actual FTEs -	September 2009	Actual FTEs
	Revised Adopted Budget	2008/2009 Budget	2008/2009 Budget	Revised Adopted Budget	2009/2010 Adopted Budget	2009/2010 Adopted Budget	2009/2010 Final Adopted Budget	2009	2009/2010 Budgeted FTEs
Districtwide Schools (WOTC, Jeffco Open, Manning, McLain, Dennison, D'Evelyn, Brady, 21st Century Virtual Academy)									
Principals	7.00	1.00		8.00	(1.00)		7.00	7.00	-
Director					1.00		1.00	1.00	-
Assistant Principals	10.50			10.50			11.50	11.50	-
Technical Specialist	1.00			1.00			1.00	1.00	-
Teachers	199.77	14.83		214.60	4.20		218.80	217.08	1.72
Counselors	16.00	0.50		16.50	1.00		17.50	17.50	-
Coordinator Administrative	1.00	(1.00)		-			-	-	-
Teacher Librarian	7.17	0.33		7.50			7.50	7.50	-
Resource Teacher	1.50	(0.50)		1.00	(1.00)		-	1.50	(1.50)
Instructional Coach	5.50	1.00		6.50	1.00		7.50	6.50	1.00
Social Worker	0.50			0.50			0.50	-	0.50
Psychologist								0.50	(0.50)
Technicians - Classified	9.50	(2.00)		7.50			7.50	7.50	-
School Secretaries	26.75	2.00		28.75			28.75	28.25	0.50
Secretary					1.00		1.00	1.00	-
Campus Supervisors	9.45	0.55		10.00			10.00	9.00	1.00
Food Service Worker	2.00			2.00			2.00	2.00	-
Total Option Schools	297.64	16.71		314.35	7.20		321.55	318.83	2.72
Athletics									
Director	1.00			1.00			1.00	1.00	-
Assistant Director	0.50	(0.50)		-			-	-	-
Manager	1.00			1.00			1.00	1.00	-
Technician - Classified	2.50			2.50			2.50	2.50	-
Secretary	1.00			1.00			1.00	1.00	-
Trades Technician	5.00			5.00			5.00	5.00	-
Total Athletics	11.00	(0.50)		10.50			10.50	10.50	-
Custodial Services									
Director	1.00			1.00			1.00	1.00	-
Supervisor	1.00			1.00			1.00	1.00	-
Technicians Classified	2.00			2.00			2.00	2.00	-
Trades Technician	4.00			4.00			4.00	4.00	-
Custodian	515.50	(13.00)		502.50			502.50	491.75	10.75
Total Custodial Services	523.50	(13.00)		510.50			510.50	499.75	10.75

Employee FTE Analysis as of
September 30, 2009

Employee Category	2008/2009	Increases		2009/2010	FTE Increases		Actual FTEs -	September 2009	September 2009
	Revised Adopted Budget	(Decreases) from 2008/2009 Budget	2009/2010 Revised Adopted Budget	(Decreases) to 2009/2010 Adopted Budget	2009/2010 Final Adopted Budget	Actual FTEs - September 2009	(Over) Under 2009/2010 Budgeted FTEs		
District Leadership (Superintendent, COO Office, Communications, and Employee Relations)									
Superintendent	1.00		1.00		1.00	1.00	-		
Chief Academic Officer	1.00		1.00		1.00	1.00	-		
Chief Operating Officer	1.00		1.00		1.00	1.00	-		
Executive Director	2.00		2.00		2.00	2.00	-		
Director	5.00		5.00		5.00	3.00	2.00		
Assistant Director	-	1.00	1.00		1.00	-	1.00		
Manager	4.00		4.00		4.00	5.00	(1.00)		
Technical Specialist	3.00		3.00		3.00	3.00	-		
Teacher	-		-		-	-	-		
Coordinator - Licensed	1.00		1.00		1.00	1.00	-		
Resource Specialist	1.00	(1.00)	-		-	-	-		
Administrator	-		-		-	1.00	(1.00)		
Resource Teachers	-		-	1.00	1.00	1.00	-		
Administrative Assistant	4.00		4.00		4.00	4.00	-		
Secretary	1.00		1.00		1.00	1.00	-		
Investigator	-	2.00	2.00		2.00	2.00	-		
Total Districtwide Leadership and General Administrat	24.00	2.00	26.00	1.00	27.00	26.00	1.00		
Diverse Learners									
Executive Director	2.00	(1.00)	1.00		1.00	1.00	-		
Principal	-		-	1.00	1.00	1.00	-		
Director	6.50		6.50		7.50	6.50	1.00		
Assistant Director	7.00		7.00	(1.00)	6.00	7.00	(1.00)		
Assistant Principal	-		-	1.00	1.00	1.00	-		
Manager	1.00		1.00		1.00	1.00	-		
Technical Specialist	2.00		2.00		2.00	2.00	-		
Teacher	474.40	(43.75)	430.65	9.80	440.45	442.70	(2.25)		
Counselor	-	1.00	1.00		1.00	1.00	-		
Coordinator - Licensed	9.00		9.00	1.00	10.00	10.00	-		
Coordinator - Administrative	2.00		2.00		2.00	2.00	-		
Resource Specialist - Administrative	2.00		2.00	(2.00)	-	-	-		
Resource Teacher	15.70	1.00	16.70	(1.00)	15.70	13.40	2.30		
Physical Therapist	10.40		10.40	0.20	10.60	11.00	(0.40)		
Occupational Therapist	30.60		30.60	(0.50)	30.10	29.60	0.50		
Psychologist	76.20		76.20	(5.60)	70.60	66.40	4.20		
Social Worker	62.10		62.10	(6.50)	55.60	57.40	(1.80)		
Audiologist	4.00		4.00		4.00	4.00	-		
Speech Therapist	106.80		106.80	5.30	112.10	114.30	(2.20)		
Specialist - Classified	1.00		1.00		1.00	1.00	-		
Technicians Classified	19.00	(1.00)	18.00	2.00	20.00	20.00	-		
School Secretary	1.75		1.75		1.75	1.75	-		
Secretary	10.50		10.50	(2.00)	8.50	8.50	-		
Total Exceptional Student Services	843.95	(43.75)	800.20	2.70	802.90	802.55	0.35		

**Employee FTE Analysis as of
September 30, 2009**

Employee Category	2008/2009	Increases	2009/2010	FTE Increases	2009/2010	Actual FTEs -	September 2009	September 2009
	Revised Adopted Budget	(Decreases) from 2008/2009 Budget	Revised Adopted Budget	(Decreases) to 2009/2010 Adopted Budget	Final Adopted Budget	September 2009	2009/2010 Budgeted FTEs	Actual FTEs (Over) Under 2009/2010 Budgeted FTEs
Financial Services/Technology Services								
Chief Financial Officer	1.00		1.00		1.00	1.00	1.00	-
Director	3.00		3.00		3.00	3.00	2.00	1.00
Supervisor	1.00		1.00		1.00	1.00	1.00	-
Manager	5.00		5.00		5.00	5.00	5.00	-
Technical Specialist	7.00		7.00		7.00	7.00	8.50	(1.50)
Accountant I	1.00	1.00	2.00		2.00	2.00	2.00	-
Coordinator - Administrative	1.00		1.00		1.00	1.00	1.00	-
Specialist - Classified	7.00		7.00		7.00	7.00	7.00	-
Buyer	1.67		1.67		1.67	1.67	1.67	-
Technicians Classified	12.50	(1.00)	11.50		11.50	11.50	9.00	2.50
Administrative Assistant	1.00		1.00		1.00	1.00	1.00	-
Buyer Assist/Expeditor	3.00		3.00		3.00	3.00	3.00	-
Warehouse Worker	3.00		3.00		3.00	3.00	2.75	0.25
Total Financial Services/Technology	47.17	-	47.17	-	47.17	47.17	44.92	2.25
Human Resources								
Executive Director	1.00		1.00		1.00	1.00	1.00	-
Director	3.00		3.00		3.00	3.00	3.00	-
Manager	5.00		5.00		5.00	5.00	5.00	-
Technical Specialist	1.00		1.00		1.00	1.00	1.00	-
Counselor - Administrative	1.00		1.00		1.00	1.00	1.00	-
Coordinator - Licensed	1.00	(1.00)	-		-	-	-	-
Specialist - Classified	2.00		2.00		2.00	2.00	2.00	-
Technicians Classified	31.00	(1.00)	30.00		28.00	28.00	28.00	-
Administrative Assistant	1.00		1.00		1.00	1.00	1.00	-
Secretary	0.50		0.50		0.50	0.50	0.50	-
Total Human Resources	46.50	(2.00)	44.50	(2.00)	42.50	42.50	42.50	-

Employee FTE Analysis as of
September 30, 2009

Employee Category	2008/2009		Increases (Decreases) from 2008/2009		2009/2010		FTE Increases (Decreases) to 2009/2010		2009/2010		September 2009		September 2009	
	Revised Budget	Adopted Budget	Budget	Budget	Revised Budget	Adopted Budget	Adopted Budget	Adopted Budget	Final Budget	Adopted Budget	September 2009	September 2009	Actual FTEs (Over) Under 2009/2010	Budgeted FTEs
Instructional Data Services														
Executive Director	1.00				1.00				1.00	1.00	1.00		-	
Director	2.00				2.00				2.00	2.00	1.00		1.00	
Assistant Director	1.00				1.00				1.00	1.00	2.00		(1.00)	
Manager	1.00				1.00				1.00	1.00	1.00		-	
Technical Specialist	4.00				4.00				4.00	4.00	3.50		0.50	
Resource Teachers	3.00				3.00				3.00	2.00	2.00		1.00	
Specialist Classified	5.00				5.00				5.00	5.00	5.00		-	
Technician Classified	5.50				5.50				5.50	5.50	5.50		-	
Total Instructional Data Services	22.50				22.50				22.50	22.50	21.00		1.50	
Learning & Educational Achievement														
Executive Director	1.00				1.00				1.00	1.00	1.00		-	
Director	4.00				4.00				4.00	3.50	3.00		0.50	
Assistant Director	1.00				1.00				1.00	1.00	1.00		-	
Coordinator - Licensed	5.50				5.50				5.50	5.00	5.00		-	
Coordinator - Administrative	2.00				2.00				2.00	2.00	2.00		-	
Resource Teacher	90.00		(61.00)		29.00				28.50	28.00	28.00		0.50	
Instructional Coach	-		65.50		65.50				65.50	64.25	64.25		1.25	
Administrator	2.00		(1.00)		1.00				1.00	1.00	1.00		-	
Specialist - Classified	1.00				1.00				1.00	3.00	3.00		-	
Technicians Classified	3.00				3.00				3.00	3.00	3.00		-	
Secretary	5.00				5.00				5.00	5.00	5.00		-	
Total Learning & Educational Achievement	114.50		3.50		118.00				115.50	113.25	113.25		2.25	
Other School Programs (Miller Special, Class Size Relief, Jeffco Net Academy, JCAPP, Mt. View Detention)														
Principal	1.00				1.00				1.00	1.00	1.00		-	
Director	0.50				0.50				0.50	0.50	0.50		-	
Assistant Principal	2.00				2.00				2.00	2.00	2.00		-	
Teacher	30.50				30.50			0.50	31.00	30.50	30.50		0.50	
Teacher Librarian	0.50				0.50				0.50	0.50	0.50		-	
Resource Teacher	5.00				5.00				5.00	5.00	5.00		-	
Physical Therapist	3.00				3.00				3.00	3.00	3.00		-	
Occupational Therapist	3.00				3.00				3.00	3.00	3.00		-	
Nurse	3.00				3.00				3.00	3.00	3.00		-	
Psychologist	1.00				1.00				1.00	-	-		-	
Social Worker	1.00				1.00				2.00	2.00	2.00		-	
Speech Therapist	3.00				3.00			1.00	3.00	3.00	3.00		-	
Specialist Classified	1.00				1.00				1.00	1.00	1.00		-	
Technician Classified	-				-				-	-	1.00		(1.00)	
School Secretary	4.00				4.00				4.00	4.00	4.00		-	
Secretary	1.00				1.00				1.00	1.00	1.00		-	
Total Other School Programs	59.50				59.50			0.50	60.00	59.50	59.50		0.50	

Employee FTE Analysis as of
September 30, 2009

Employee Category	2008/2009	Increases	2009/2010	FTE Increases	2009/2010	Actual FTEs -	September 2009	September 2009
	Revised Adopted Budget	(Decreases) from 2008/2009 Budget	Revised Adopted Budget	(Decreases) to 2009/2010 Adopted Budget	Final Adopted Budget	Actual FTEs - September 2009	Actual FTEs (Over) Under 2009/2010 Budgeted FTEs	
Other School Support Programs (Outdoor Lab Schools, Johnson Prgm, Dropout Prevention, Student Outreach, Expulsions & Discipline)								
Executive Director								
Principal	2.00		2.00	1.00		3.00		
Director	1.50		1.50		1.50	1.50		
Assistant Director	1.00		1.00		1.00	1.00		
Assistant Principal	1.00		1.00	(1.00)				
Teacher	6.00	2.00	8.00		8.00	8.00		
Coordinator - Licensed	1.00		1.00		1.00	1.00		
Coordinator - Administrative	1.00		1.00		1.00	1.00		
Resource Specialist	1.00	(1.00)						
Resource Teacher	2.00		2.00		2.00	2.00		
Administrator	0.50		0.50		0.50		0.50	
Nurse	2.00		2.00		2.00	2.00		
Specialist - Classified	1.00		1.00		1.00	1.00		
Technicians - Classified	1.00		1.00		1.00	1.00		(1.00)
Administrative Assistant	1.00		1.00		1.00	1.00		
School Secretary	2.00		2.00		2.00	2.00		
Secretary	3.75	(0.75)	3.00		3.00	3.00		
Custodian	4.00		4.00		4.00	4.00		
Campus Supervisor	1.00		1.00		1.00	1.00		
Food Service Manager								
Total Other School Support Programs	32.75	0.25	33.00	2.00	35.00	35.50		(0.50)
School & Student Success								
Executive Director		1.00	1.00		1.00	1.00		
Director	1.50		1.50		1.50	1.50		
Assistant Director	1.00		1.00		1.00	1.00		
Manager	0.50		0.50		0.50	0.50		0.50
Teacher	2.00		2.00		2.00	2.00		
Coordinator - Licensed	5.00		5.00		5.00	5.00		
Coordinator - Administrative	0.50		0.50		0.50	0.50		
Resource Teacher	1.00		1.00	(1.00)				
Administrator	1.00	(1.00)						
Nurse	29.00		29.00		29.00	28.50		0.50
Technician Classified	1.00		1.00		1.00	1.00		
Secretary	1.50		1.50		2.50	2.00		0.50
Total School & Student Success	44.00		44.00		44.00	42.50		1.50

Employee FTE Analysis as of
September 30, 2009

Employee Category	2008/2009	Increases	2009/2010	FTE Increases	2009/2010	Actual FTEs -	September 2009	September 2010
	Revised Adopted Budget	(Decreases) from 2008/2009 Budget	Revised Adopted Budget	(Decreases) to 2009/2010 Adopted Budget	Final Adopted Budget	September 2009	2009	2009/2010 Budgeted FTEs
School Management								
Executive Director	4.00		4.00		4.00	4.00	4.00	-
Community Superintendent	4.00		4.00		4.00	4.00	4.00	-
Administrative Assistant	4.00		4.00		4.00	4.00	4.00	-
Total School Management	12.00	-	12.00	-	12.00	12.00	12.00	-
Transportation								
Executive Director	1.00		1.00		1.00	1.00	1.00	-
Director	4.00		4.00		4.00	4.00	4.00	-
Manager	1.00		1.00		1.00	1.00	1.00	-
Specialist - Classified	11.00		11.00		11.00	11.00	11.00	-
Technicians Classified	3.00		3.00		3.00	3.00	3.00	-
Transportation Trainer	5.00		5.00		5.00	5.00	5.00	-
Secretary	4.00		4.00		4.00	4.00	4.00	-
Trades Technician	27.00		27.00		27.00	26.00	26.00	1.00
Bus Driver	228.00	(12.00)	216.00		216.00	219.98	219.98	(3.98)
Warehouse Worker	2.00		2.00		2.00	1.00	1.00	1.00
Total Transportation	286.00	(12.00)	274.00	-	274.00	275.98	275.98	(1.98)
Total General Fund	7,173.10	(117.03)	7,056.07	14.60	7,070.67	6,994.68	6,994.68	75.99

Employee FTE Analysis as of
September 30, 2009

Employee Category	2008/2009 Revised Adopted Budget	Increases (Decreases) from 2008/2009 Budget	2009/2010 Revised Adopted Budget	FTE Increases (Decreases) to 2009/2010 Adopted Budget	2009/2010 Final Adopted Budget	Actual FTEs - September 2009	September 2009 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs
Capital Projects Fund:							
Capital Projects Fund - Facilities Planning and Construction							
Executive Director	2.00		2.00		2.00	2.00	-
Director	2.00	(1.00)	1.00		1.00	1.00	-
Supervisor	1.00	(1.00)	-		-	-	-
Manager	9.00		9.00		9.00	7.00	2.00
Technical Specialist - Administrative	8.00	(4.00)	4.00		4.00	4.00	-
Coordinator - Administrative	2.00	(1.00)	1.00		1.00	1.00	-
Technicians Classified	3.60	(0.60)	3.00		3.00	2.00	1.00
Buyer Assist/Expeditor	2.00	(1.00)	1.00		1.00	1.00	-
Total Capital Projects Fund	29.60	(8.60)	21.00		21.00	18.00	3.00

Employee FTE Analysis as of
September 30, 2009

Employee Category	2008/2009		Increases (Decreases) from 2008/2009 Budget		2009/2010 Revised Adopted Budget		FTE Increases (Decreases) to 2009/2010 Adopted Budget		2009/2010 Final Adopted Budget		September 2009 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs	
	Revised	Adopted	Budget	Budget	Budget	Adopted	Adopted	Adopted	Budget	Budget	2009	2009/2010 Budgeted
Special Revenue Funds:												
Grants Fund												
Director	1.00				1.00				1.00		1.00	-
Assistant Director	3.00				3.00				3.00		3.00	-
Assistant Principal	0.50				0.50				0.50		0.70	(0.20)
Manager	2.00				2.00				2.00		2.00	-
Technical Specialist	1.00				1.00				1.00		2.00	(1.00)
Teacher	224.00		1.20		225.20				225.20		195.44	29.76
Counselor	5.00		(0.77)		4.23				4.23		2.08	2.15
Teacher Librarian	2.00				2.00				2.00		1.00	1.00
Coordinator - Licensed	9.00				9.00				9.00		4.00	5.00
Coordinator - Classified	0.70				0.70				0.70		0.20	0.50
Coordinator - Administrative	6.10		(2.50)		3.60				3.60		3.60	-
Resource Teacher	-		48.27		48.27				48.27		19.43	28.84
Instructional Coaches	-		9.90		9.90				9.90		57.95	(48.05)
Administrators	2.90				2.90				2.90		3.80	(0.90)
Nurse	1.00				1.00				1.00		1.00	-
Psychologist	1.00		(1.00)		-				-		0.30	(0.30)
Speech Therapist	2.00				2.00				2.00		1.00	1.00
Specialist - Classified	10.30		(1.30)		9.00				9.00		9.00	-
Technicians Classified	18.00		(7.30)		10.70				10.70		10.00	0.70
Secretary	3.00				3.00				3.00		1.50	1.50
Total Grant Fund	292.50		46.50		339.00				339.00		319.00	20.00
Campus Activity Fund												
Teacher Librarian	-		0.10		0.10				0.10		0.10	-
Coordinator - Licensed	-				-				-		-	-
Secretary	0.50		(0.50)		-				-		-	-
Total Campus Activity Fund	0.50		(0.40)		0.10				0.10		0.10	-
Total Special Revenue Funds	293.00		46.10		339.10				339.10		319.10	20.00

**Employee FTE Analysis as of
September 30, 2009**

Employee Category	2008/2009 Revised Adopted Budget	Increases (Decreases) from 2008/2009 Budget	2009/2010 Revised Adopted Budget	FTE Increases (Decreases) to 2009/2010 Adopted Budget	2009/2010 Final Adopted Budget	Actual FTEs - September 2009	September 2009 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs
Enterprise Funds:							
Child Care Fund							
Director - Non-administrative	33.00	7.00	40.00		40.00	41.00	(1.00)
Assistant Director - Non-administrative	3.00	(1.43)	1.57		1.57	1.57	-
Teacher	0.50	34.85	35.35		35.35	35.65	(0.30)
Coordinators - Classified	4.00	1.00	5.00		5.00	5.00	-
Resource Teacher	-	-	-		-	-	-
Specialist - Classified	206.00	(47.57)	158.43		158.43	151.91	6.52
Technician Classified	1.00		1.00		1.00	1.00	-
Secretary	3.00		3.00		3.00	3.00	-
Total Child Care Fund	250.50	(6.15)	244.35	-	244.35	239.13	5.22
Property Management Fund							
Technicians Classified	2.00		2.00		2.00	2.00	-
Custodian	1.00		1.00		1.00	1.00	-
Total Property Management Fund	3.00	-	3.00	-	3.00	3.00	-
Food Service Fund							
Executive Director	1.00		1.00		1.00	1.00	-
Manager	2.00		2.00		2.00	2.00	-
Technical Specialist	1.00	1.00	2.00		2.00	2.50	(0.50)
Accountant I	1.00		1.00		1.00	1.00	-
Administrator	2.00		2.00		2.00	2.00	-
Specialist Classified	5.00		5.00		5.00	5.00	-
Buyer	0.34		0.34		0.34	0.34	-
Food Service Coordinator	6.00		6.00		6.00	6.00	-
Technician - Classified	4.50	(0.50)	4.00		4.00	4.00	-
Secretary	0.75		0.75		0.75	0.75	-
Appliance Technician	1.00	(1.00)	-		-	-	-
Food Equip Repair Assist	1.00	1.00	2.00		2.00	2.00	-
Satellite Managers	6.95	(4.95)	2.00		2.00	1.59	0.41
Food Service Manager	114.11	8.89	123.00		123.00	121.38	1.62
Food Service Hourly Worker	130.35	10.56	140.91		140.91	138.77	2.14
Warehouse Worker	10.00		10.00		10.00	10.00	-
Total Food Services	287.00	15.00	302.00	-	302.00	298.33	3.67
Total Enterprise Funds	540.50	8.85	549.35	-	549.35	540.46	8.89

Employee FTE Analysis as of
September 30, 2009

Employee Category	2008/2009 Revised Adopted Budget	Increases (Decreases) from 2008/2009 Budget	2009/2010 Revised Adopted Budget	FTE Increases (Decreases) to 2009/2010 Adopted Budget	2009/2010 Final Adopted Budget	Actual FTEs - September 2009	September 2009 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs
Internal Service Funds:							
Risk Management (Insurance/Security)							
Director	2.00		2.00		2.00	2.00	-
Supervisor	2.00		2.00		2.00	1.00	1.00
Manager	2.00		2.00		2.00	3.00	(1.00)
Technicians Classified	3.00		3.00		3.00	3.00	-
Secretary	1.00		1.00		1.00	1.00	-
Investigator	2.00	(2.00)	-		-	-	-
Security Officer	9.00		9.00		9.00	8.00	1.00
Alarm Monitor	9.00		9.00		9.00	10.00	(1.00)
Total Risk Management	30.00	(2.00)	28.00		28.00	28.00	-
Technology Fund							
Chief Information Officer	2.00	(1.00)	1.00		1.00	1.00	-
Executive Director	-	1.00	1.00		1.00	1.00	-
Director	5.00		5.00		5.00	5.00	-
Manager	9.00	2.00	11.00		11.00	11.00	-
Technical Specialist	63.34	(1.00)	62.34		62.34	56.34	6.00
Specialist - Classified	10.00	(3.00)	7.00		7.00	7.00	-
Technicians Classified	20.00	(3.00)	17.00		17.00	17.00	-
Secretary	1.00		1.00		1.00	1.00	-
Total Technology Fund	110.34	(5.00)	105.34		105.34	99.34	6.00
Central Services Fund							
Executive Director	1.00		1.00		1.00	1.00	-
Manager	2.00		2.00		2.00	2.00	-
Technical Specialist	0.33		0.33		0.33	0.33	-
Technicians Classified	1.00		1.00		1.00	1.00	-
Trades Technician	7.00		7.00		7.00	6.00	1.00
Print Equipment Operator	3.00		3.00		3.00	3.00	-
Total Central Services Fund	14.33		14.33		14.33	13.33	1.00
Employee Benefits Fund							
Technicians - Classified	1.00		1.00		1.00	1.00	-
Total Employee Benefits Fund	1.00		1.00		1.00	1.00	-
Total Internal Service Funds	155.67	(7.00)	148.67		148.67	141.67	7.00
Total All Funds	8,191.87	(77.68)	8,114.19	14.60	8,128.79	8,013.91	114.88

Appendix B

Jefferson County School District
Quarterly Financial Report for The Year Ended September 30, 2009

Flag Program Criteria - 2009/2010

 (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.

 (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.

 (MONITORED)***

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

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

Appendix C



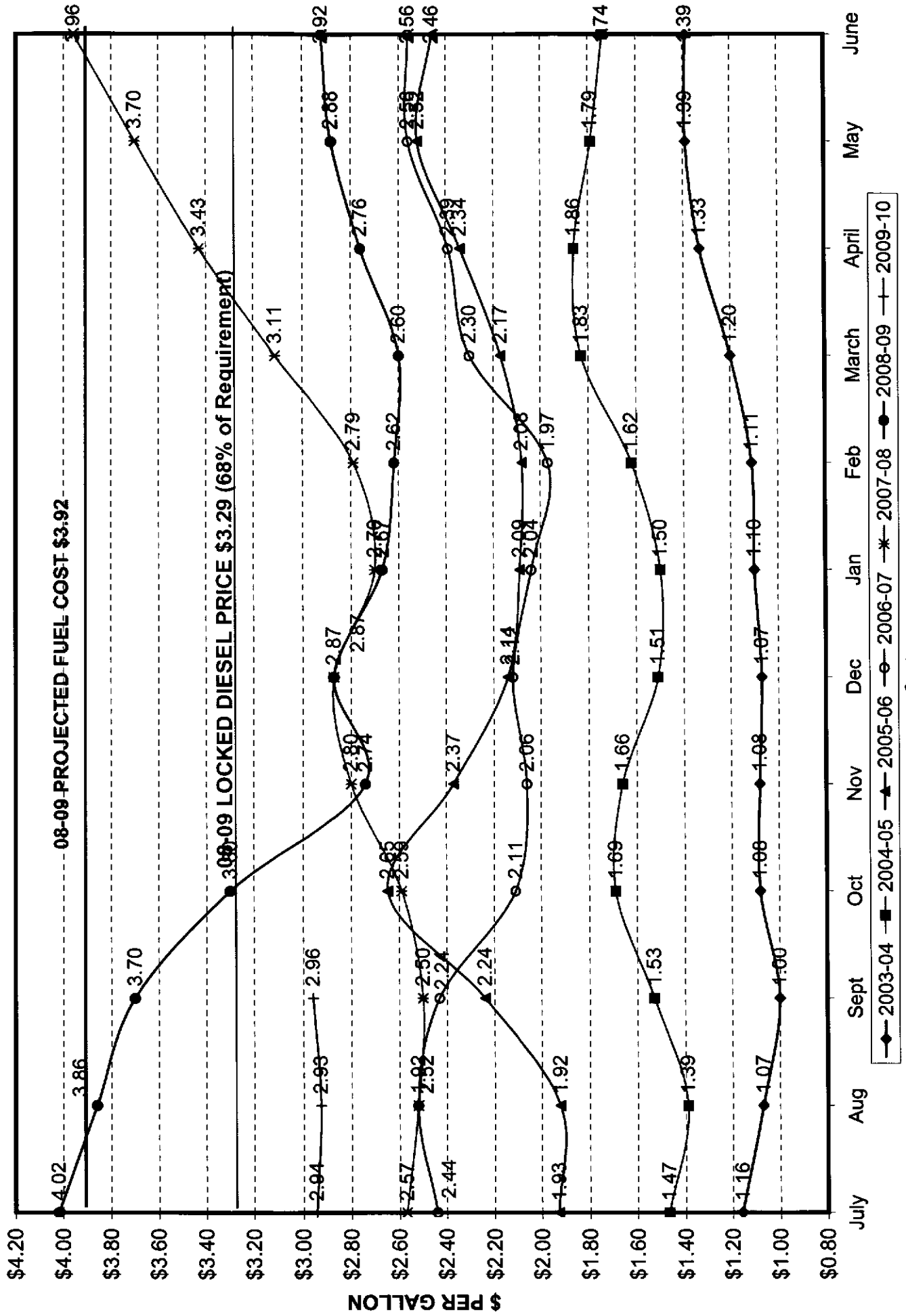
Performance Indicators

September 30, 2009

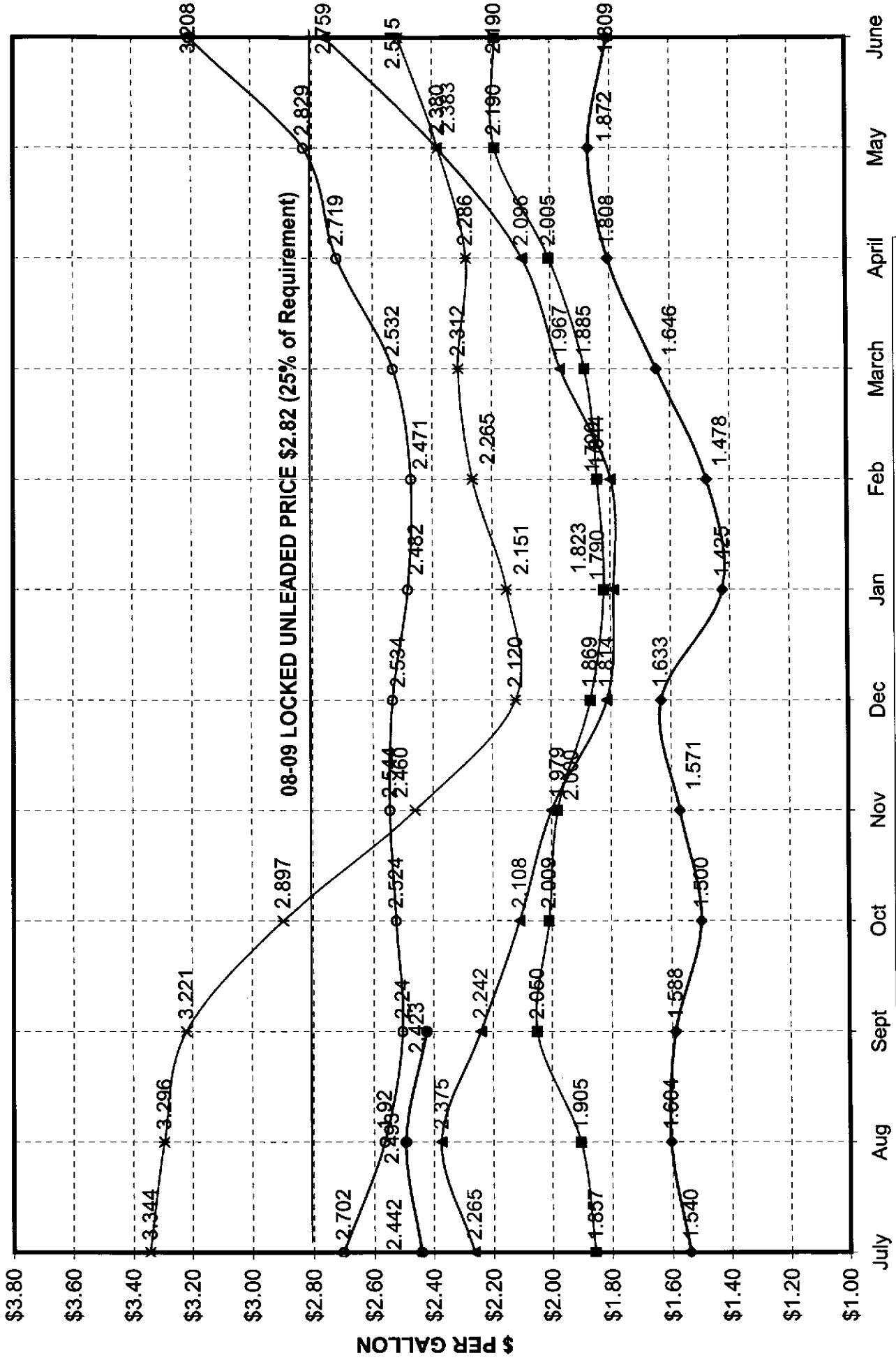
The attached information is provided as an appendix to the Quarterly Financial Report and is intended to respond to the independent auditors' recommendation to provide performance indicators to ensure sound management.

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

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



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





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

Time Frame	Number of Serving Days	Total Meals Served	Average Meals Per Day	ADP % Gain or (Loss)	Market Share %
August 2008 through September 2008	34	1,631,697	47,991	-2.09%	59.39%
August 2009 through September 2009	27	1,317,405	48,793	1.67%	60.38%
Difference	-7	314,291	802	3.76%	.99%

**Risk Management Fund Claims Snapshot Report First Quarter
September 30, 2008 Compared to September 30, 2009**

Loss Category	FY 2009		FY 2010		Change	% Change
Worker's Compensation Overall Program Change as of 9/30/2008 Compared to 9/30/2009						
Open WC Claims as of 9/30	#145 Claims	\$4,712,662	#188 Claims	\$5,349,077	+43	^a + 29.6%
Open WC Incurred Value	\$2,585,271	\$3,621,847	\$2,247/Claim	\$3,621,847	+\$636,414	^b +13.5%
Open WC Paid Value	\$648/Claim	\$724/Claim	\$724/Claim	\$724/Claim	+\$1,036,575	+40.1%
All Risk Management Program New Claims and Incidents First Quarter of 2008 Compared to 2009						
Workers Comp Claims	#77 Claims	\$155,146	#103 Claims	\$231,473	+26	^a + 33.7%
WC Incurred Value	\$2,014/Claim	\$648/Claim	\$2,247/Claim	\$2,247/Claim	+\$233	+11.5%
WC Average Incurred	#46 Incidents	#43 Claims	#32 Incidents	#29 Claims	14	- 30.4%
WC Incidents (Report Only)	\$66,305	\$1,543/Claim	\$73,030/Claim	\$73,030/Claim	-\$71,487/Claim	+4632.9%
Property Damage Claims	\$665/Claim	\$33,294	\$16,560/Claim	\$380,902	-\$347,608	-1044%
Prop Incurred Value	\$8,589	\$954/Claim	\$2929/Claim	\$2929/Claim	-\$199	+2.3%
Prop Average Incurred	#9 Claims	#18 Claims	#16 Claims	#16 Claims	+2	+11.1% ^f
Auto Physical Damage	\$31,716	\$1,762/Claim	\$2,132/Claim	\$2,132/Claim	+\$3705	+21.0%
APD Incurred Value	\$8,589	\$954/Claim	\$2929/Claim	\$2929/Claim	-\$199	+2.3%
Average Incurred	#9 Claims	#18 Claims	#16 Claims	#16 Claims	+2	+11.1% ^f
Auto (Liability losses)	\$8,589	\$954/Claim	\$2929/Claim	\$2929/Claim	-\$199	+2.3%
Auto Liability Incurred Value	\$8,589	\$954/Claim	\$2929/Claim	\$2929/Claim	-\$199	+2.3%
Average Incurred	#9 Claims	#18 Claims	#16 Claims	#16 Claims	+2	+11.1% ^f
Liability (Including E&O)	\$31,716	\$1,762/Claim	\$2,132/Claim	\$2,132/Claim	+\$3705	+21.0%
Liability Incurred Value	\$8,589	\$954/Claim	\$2929/Claim	\$2929/Claim	-\$199	+2.3%
Liability Average Incurred	#9 Claims	#18 Claims	#16 Claims	#16 Claims	+2	+11.1% ^f
Totals	#243 Claims	\$ 295,050	#206 Claims	\$ 2,773,161	- 37	- 15.2%
Incurred	\$ 295,050	\$ 295,050	\$ 2,773,161	\$ 2,773,161	+\$2,478,111	+ 839.8%

^a This shows overall change in WC program as of 9/30 of each period. Count is up partly because of 20 employee transports involving Chatfield HS Mace Spray incident which occurred on 8/21/09.

^b WC portfolio cost increases are mainly because of recent increased WC settlement activity and because of an increase of muscle skeletal injuries requiring expensive surgeries.

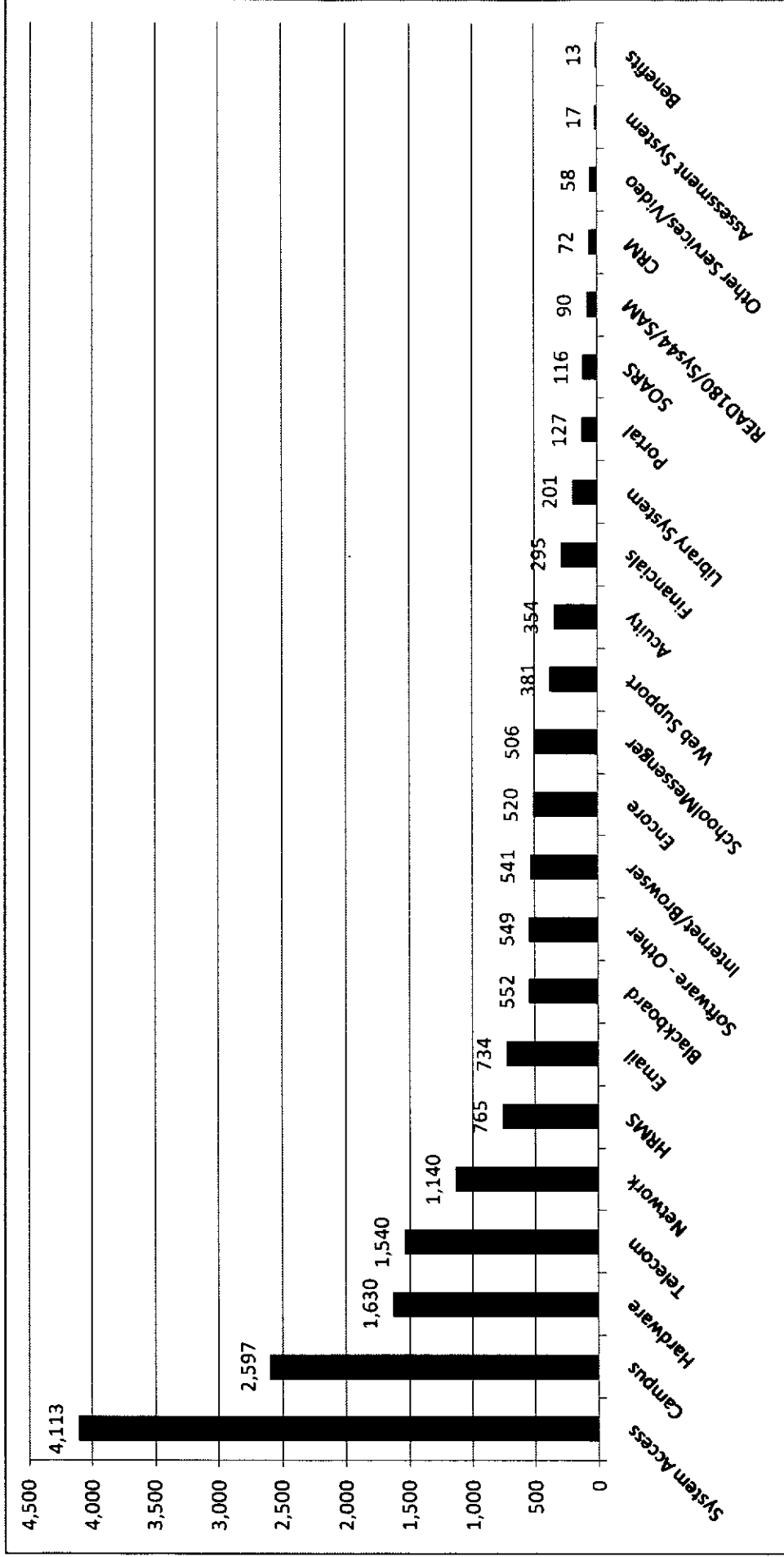
^c Fewer property loss occurrences took place, although the 7/20/09 wind and hail storm caused an estimated \$2.2 million in property and extra expense losses still in the insurance claim process.

^d The District also experienced significant hail damage involving both White and Yellow fleet as a result of the 7/20/09 storm.

^e The District experienced fewer Auto Liability as well as non-weather related auto physical damage losses for this time period. Additional emphasis on defensive driving/post accident refresher.

^f Eight of the sixteen FY2010 losses involved student transport costs for the 7/21/09 Chatfield HS Mace Spray incident. Otherwise, first quarter liability losses would have been down.

IT Service Metrics – July through September 2009



- 15,951 Cases resolved out of 16,821 submitted
- 72.1% Resolved in less than 48 hours
- 84.9% Resolved in 5 days or less

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

IT E-mail & Security Metrics – July through September 2009

E-mail SPAM Metrics

Type	Total
Total E-mails Reviewed	18,733,047
E-mails with Viruses -82% increase from previous qtr	69,633
E-mails with Unallowable Attachments -39% increase from previous qtr	11,338
Total E-mails Quarantined as SPAM (denied, quarantined, stripped) – 62% increase from previous qtr	16,141,423
Total E-mails Allowed (delivered)	2,338,781

- 86.17% of external e-mail sent to the District e-mail system in the 1st quarter was SPAM and was automatically quarantined
- Each employee would have received an average of about 613 SPAM emails per month

Security Metrics

- The District security systems blocked 4060 (10% decrease) critical internet threats in the 1st qtr.
- The District security systems blocked 115 (72% increase) major internet threats in the 1st qtr.
- The District web filter reviewed 844 million internet pages in the quarter and denied access to about .5% of these pages.

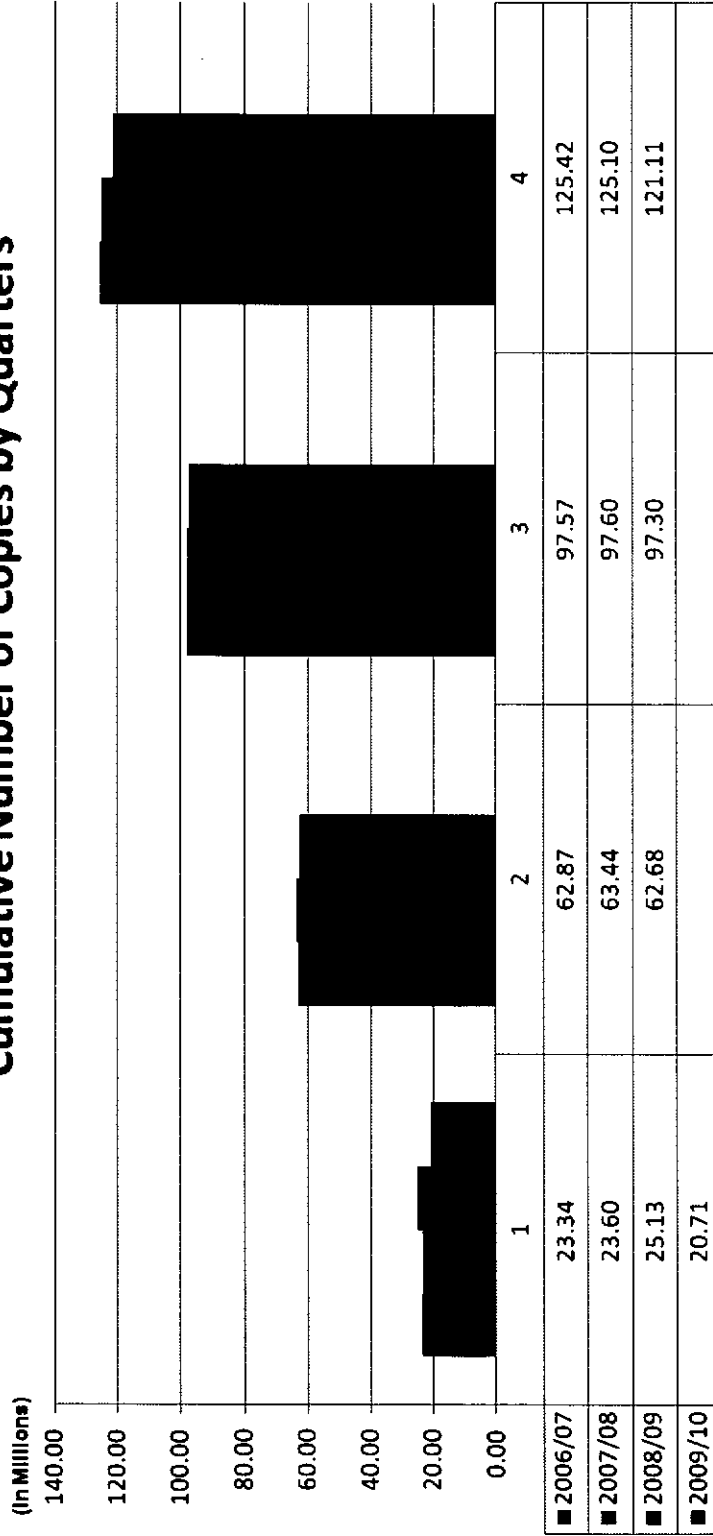
IT Key Services Availability Performance Measures July - September 2009

Information Technology Service	Target		1st Qtr 09-10	Performance (2)
	Availability (1)	Availability (1)		
Online Learning, PLC's and Content Mgt. (Blackboard)	99.50%	99.50%	96.92%	Yellow
Student Information System (Infinite Campus)	99.50%	99.50%	95.35%	
Facilities Maintenance Asset Lifecycle Management (Maximo)	99.50%	99.50%	99.92%	
Electronic Fleet Management (Zonar)	99.50%	99.50%	99.36%	
District External Web Site	99.50%	99.50%	99.94%	
District Email System (OWA)	99.50%	99.50%	96.50%	
Substitute Teacher System (SEMS)	99.50%	99.50%	no data	no data
Online Employment Application (PeopleSoft Recruiting)	99.50%	99.50%	76.18%	
Telephones (Qwest)	99.50%	99.50%	100.00%	
Voice Mail (Call Pilot)	99.50%	99.50%	100.00%	
Employee Self Service (PeopleSoft HR)	99.50%	99.50%	94.89%	
Financial System (PeopleSoft Financials)	99.50%	99.50%	89.14%	

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

(2) Green means that system availability was at or above target, yellow means that system availability was less than 1% under target and red means that system availability was more than 1% under target

Copier Program Cumulative Number of Copies by Quarters



Appendix D

Glossary of General Fund Expense Descriptions

Appendix D

Description of Expense Line

General Administration

- Board of Education :	Board of Education Task Budget Advisory Task Council on Cultural
- District Wide Administration:	Superintendents Office Communications Office Support Services Management Governmental Relations Employee Relations Task Admin Staff Development

Direct Instruction - (Costs within this category are identified by the account within a school or department as having direct contact with students. For example, the salary account within a school for teachers. Some other accounts included are substitute teachers, media specialists, coordinators, resource teachers, physical therapists, nurses, psychologists, social workers and paraprofessionals.)

- School Direct Instruction Staffing:	School (including option schools) salary and benefit costs for direct instruction (includes class size relief).
-Exceptional Student Services:	Intervention services cluster Choice area intervention Severe Profound Child Find Itinerant Day treatment sites Sobesky Vision Program
- Other School Programs:	Miller Multicultural On-line Education JCAPP Mt. View Detention Summer School
- Other School Support Programs:	Outdoor Labs Gifted & Talented Johnson Program Homebound Student Outreach Family Literacy Planetarium
- School Discretionary Spending:	Schools non-salary direct expenses including athletics.

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

- School Indirect Instruction: Schools (including option schools) identified indirect accounts.	- Other School Support Programs: Outdoor Labs Gifted & Talented Johnson Program Homebound Student Outreach Family Literacy Planerarium Miller Multicultural On-line Education JCAPP Mt. View Detention Summer School Out of District Placement
- Athletics: School site and Central athletic expenses	- Exceptional Student Services: Intervention services cluster Choice area intervention Severe Profound Child Find Itinerant Day treatment sites Sobesky Vision Program
- Learning and Educational Achievement: Career Development Curriculum & Instruction Educational Technology Assessment Educational Equity Student Data Library Data	- School Management: Community Superintendents
Support Services - (Central departments supporting schools by providing transportation, custodial and facility maintenance).	
- Transportation: All costs for transportation of students.	- Custodial Services : Custodial costs for schools and departments.
- Facilities Management: Central facilities operations, landscaping services, environmental services, and small engine repair.	

Telecommunications, Network Services and Utilities

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

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

- Business Services: Information Technology (billing to the Technology fund) Budget Department Purchasing Payroll Financial Services Accounts Payable Accounting Mailroom Insurance Benefits Compensation & Records Grants Management
- Human Resources: Teacher Recruiting Classified Recruiting Personnel Management Substitute Employment Teacher Induction Employee Assistance

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

Mandatory and Other Transfers Colorado Preschool Child Care funding Mandatory Capital Reserve funding Mandatory risk management funding

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

Appendix E

Appendix F

Executive Limitations - Business Services
1st Quarter Financial Report

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

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

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