



Quarterly Financial Report For The Period Ended December 31, 2009

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

Quarterly Financial Report
For The Period Ended December 31, 2009

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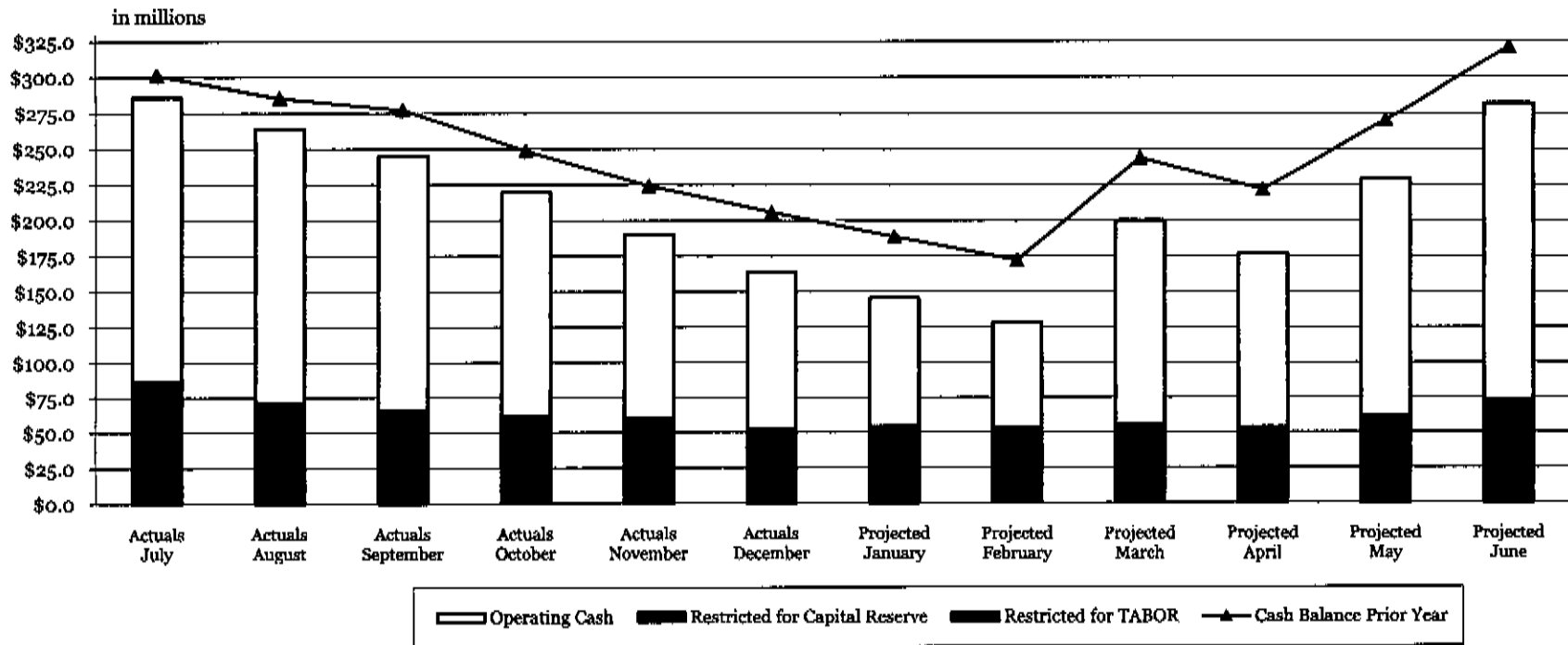
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Cash Management

The total operating cash balances at December 31, 2009 was \$163.8 million compared to \$205.9 million at December 31, 2008. This includes Operating & Capital Reserve Funds. 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 \$124,000.

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



Jefferson County School District, No. R-1
Schedule of Investments
As of December 31, 2009

Financial Institution	Purchase Date	Maturity Date	Yield	S & P Rating	Balance as of December 31, 2009	Percent of Portfolio
US Bank - Cash Concentration	12/31/2009	1/1/2010	0.13%		\$ 7,725.79	0.00%
US Bank Sweep ¹	12/31/2009	1/1/2010	0.05%		21,469,533.85	13.11%
1st Bank ²	12/31/2009	5/1/2009	1.70%		5,056,905.28	3.09%
Colostrust - Operating Prime	12/31/2009	1/1/2010	0.18%	AAAm	5,975,869.13	3.65%
Colostrust - Operating Plus	12/31/2009	1/1/2010	0.28%	AAAm	81,349,350.14	49.68%
Colostrust Investments	12/31/2009	1/1/2010	0.28%	AAAm	220,434.54	0.13%
MBIA Investment - FDA Proceeds ³	10/2/2006	12/15/2014	2.37%		49,672,037.62	30.33%
<u>Invested/Total Pooled Cash⁴</u>					<u>\$ 163,751,856.34</u>	<u>100.00%</u>
Weighted Average of yield and maturity on December 31, 2009			0.92%			
<u>Weighted Average as of December 31, 2008</u>			<u>1.55%</u>			
Change			-0.63%			
Checking - US Bank					\$ 124,008.11	
Total 2005 Construction Proceeds					<u>\$ 124,008.11</u>	
<u>Wells Fargo Bond Redemption Fund</u>					<u>9,123,117.01</u>	
Funds Held in Trust					<u>\$ 9,123,117.01</u>	

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.

⁴Pooled cash includes reserves for TABOR and Bond FDA, and amounts transferred to the Capital Reserve Fund according to state law.

Jefferson County School District
Schedule of Cash Receipts and Disbursements
As of December 31, 2009

	2009/2010	2008/2009	Variance
	YTD Actual	YTD Actual	Increase
			(Decrease)
Total Cash Flow for All Funds (excluding Capital Reserve, Capital Projects and Debt Service)			
Operating Cash Balance	\$ 242,552,824	\$ 242,402,819	\$ 150,004
Receipts			
Property Tax	6,211,385	6,208,403	2,982
Property Tax - Mill Override - 1999	788,667	801,242	(12,575)
Performance Promise	340,739	346,219	(5,480)
Additional Mill Levy - 2004	1,214,417	1,233,899	(19,482)
Specific Ownership Tax	13,047,588	14,024,742	(977,154)
State Equalization ¹	182,329,565	169,027,709	13,301,856
Interest Earnings	727,744	3,694,499	(2,966,755)
Other Receipts ²	66,336,094	77,588,826	(11,252,732)
Total Receipts	<u>270,996,198</u>	<u>272,925,538</u>	<u>(1,929,340)</u>
Disbursements			
Payroll - Employee	279,467,532	272,945,553	6,521,979
Payroll Related - Benefits	38,128,078	33,762,816	4,365,263
Transfer to Capital Reserve Fund	-	-	-
Capital Outlay ³	2,949,000	4,877,473	(1,928,473)
Other AP	62,658,443	62,920,487	(262,045)
Total Disbursements	<u>383,203,053</u>	<u>374,506,329</u>	<u>8,696,723</u>
Net increase (decrease) in cash	(112,206,854)	(101,580,791)	(10,626,063)
Available Cash	\$ 130,345,969	\$ 140,822,028	\$ (10,476,059)
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>\$ 85,393,669</u>	<u>\$ 96,181,071</u>	<u>\$ (10,787,402)</u>

¹ State equalization increases from inflationary adjustments.

² Other receipts lower from: \$600,000 turf field funds in 2008, \$900,000 in grant funding (timing) \$1.6M campus reserve decrease, \$1.9 million food service revenue less serving days and timing of federal food grant reimbursement, \$2.3 million in insurance

³ Turf field expense in 2008.

Jefferson County School District
Schedule of Cash Receipts and Disbursements
As of December 31, 2009

	2009/2010	2008/2009	Variance
	YTD Actual	YTD Actual	Increase
			(Decrease)
Capital Reserve Fund			
Beginning Cash Balance	\$ 78,241,687	\$ 80,941,837	\$ (2,700,150)
Receipts:			
Revenue	502,454	294,965	207,490
Transfer from General Fund	-	-	-
Other Reimbursements/Bond Admin	-	-	-
Interest Earnings	1	19	(18)
Total Receipts	<u>502,456</u>	<u>294,983</u>	<u>207,472</u>
Disbursements:			
Salaries & Benefits	970,761	1,367,592	(396,831)
Capital Outlay ¹	42,980,743	13,390,017	29,590,726
Other Expense	59,845	115,728	(55,883)
Asset Management Plan Expenditures	-	-	-
COP Payments	1,326,906	1,309,006	17,900
Total Disbursements	<u>45,338,255</u>	<u>16,182,343</u>	<u>29,155,912</u>
Net increase (decrease) in cash	(44,835,800)	(15,887,359)	(28,948,440)
Available Cash	\$ 33,405,887	\$ 65,054,477	\$ (31,648,590)
Less TABOR Reserve	(57,369)	(127,409)	70,040
Total Capital Reserve Cash	<u>\$ 33,348,518</u>	<u>\$ 64,927,068</u>	<u>\$ (31,578,550)</u>
Grand Total Cash	<u>\$ 163,751,856</u>	<u>\$ 205,876,505</u>	<u>\$ (42,124,649)</u>

¹ Disbursements are increasing for bond projects in the capital reserve.

Jefferson County School District
 General Fund Revenues
 As of December 31, 2009

	2009/2010 Y-T-D Revenue	2008/2009 Y-T-D Revenue	Variance Increase/(Decrease)	Percentage Increase/(Decrease)
Taxes ¹	\$ 17,015,969	\$ 17,328,913	\$ (312,944)	(2)%
State of Colorado ²	181,659,049	169,574,998	\$ 12,084,051	7%
Interest	19	267	\$ (248)	(93)%
Tuition and Fees	5,074,828	4,968,115	\$ 106,713	2%
Federal and Other ³	2,627,611	3,182,971	\$ (555,360)	(17)%
Total Revenues	\$ 206,377,476	\$ 195,055,264	\$ 11,322,212	6%

¹ Delinquent tax collections are higher by \$480,336 and Specific ownership taxes are down by \$(828,637) from the prior year.

² State equalization increased by \$12 million from inflation adjustments.

³ Revenue for Golden and Arvada West turf fields in FY 2009 not in 2010 \$(600,000).

Total year-to-date expenditures for fiscal year 2010 are \$310,371,769 higher than prior year-to-date expenditures of \$306,711,271.
A breakout by expenditure objects is reflected below:

General Fund Expenditures by Type
For the six months ended December 31, 2009

Account Description	Y-T-D Expenditures 2009/2010	Y-T-D Expenditures 2008/2009	Variance Increase (Decrease)	Percent Increase (Decrease)	Comments
Salaries	\$ 220,715,741	\$ 215,262,307	\$ 5,453,434	3%	Increase/Decrease: \$5.4M increase due to COLA and step increases, plus the first 1% additional one-time payout, 20 additional All Day Kindergarten teachers.
Benefits	51,391,608	49,528,954	\$ 1,862,654	4%	\$1.8M Benefit increases relate to increased salaries and legislative mandated employer PERA contribution rate.
Purchased Services	25,932,910	26,833,470	\$ (900,560)	-3%	Increase/Decrease Contract Svcs/Consultants \$552,000 Election Expense \$(520,000) Technology services \$(450,000) Athletic Trainer \$(128,000) Invoice timing Tuition Spec Ed \$(73,000) Unemployment Comp. Insurance \$304,000 Student Transportation \$(286,000) Const. Maint/Repair Bldg \$(533,000) Employee Train/Conf. \$(93,000) Voice Communication Line \$380,000
Materials and Supplies	11,944,910	12,792,492	\$ (847,582)	(7)%	Increase/Decrease Office Materials/Supplies & Equipment \$(318,000) Copier Usage \$(76,000) Athletic Supplies \$(225,000) Maint. Materials/Supplies \$(267,000) Textbooks \$109,000 Fuel \$(285,000) Clinic Supplies \$102,000 Custodial Supplies \$42,000 Vehicle parts/Supplies \$43,000 Instructional Mat/Equipment \$37,000
Capital Outlay	606,700	2,294,049	\$ (1,687,348)	-74%	Increase/Decrease: Office Equip. \$(26,000) Instructional Equipment \$54,000 Bus \$58,000 Building Improvements \$(1.78)M - Turf fields and master planning
Total Expenditures	\$ 310,591,869	\$ 306,711,271	\$ 3,880,598	1%	

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		
	<u>2009/2010</u>	<u>2008/2009</u>
	<u>Year to date</u>	<u>Year to date</u>
Mandatory and Other Transfers		
Colorado Preschool funding ¹	2,242,321	1,945,777
Mandatory transfer to Capital Reserve	-	-
Mandatory transfer to Risk Management	<u>3,375,700</u>	<u>3,479,650</u>
Total mandatory and required transfers	<u>5,618,021</u>	<u>5,425,427</u>
Additional Transfers		
Transfer to Technology for infrastructure	1,225,000	1,225,000
Transfer to Campus Activity to cover waived fees	<u>140,129</u>	<u>-</u>
Total additional transfers	<u>1,365,129</u>	<u>1,225,000</u>
Total transfers	<u>\$ 6,983,150</u>	<u>\$ 6,650,427</u>

¹Colorado Preschool slots increased by 50.

General Fund - Expenditures by Activity for the three months ended December 31, 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	\$ 305,286	\$ 827,451	(522,165)	(63)%	Increase/Decrease: Audit Fees \$9,700 Legal Fees \$(5,600) Mileage & Travel \$(2,500) Election Expense \$(520,000) Fees for District Membership \$(2,000)
District Wide Administration	1,645,688	1,661,270	(15,582)	(1)%	Increase/Decrease: Compensation and Benefits \$33,000 Printing \$(3,100) Legal Fees \$(13,000) Contracted Services \$(7,600) Community Relations \$(7,300) Photographic Supplies \$(2,600) Meals & Refreshments \$(6,000) Office Equip/Supplies \$(4,300) District meeting/Conf. \$(3,700)
Direct Instruction:					
School Staffing (Teachers, Substitute Teachers and Media Specialists)	147,834,909	142,616,455	5,218,454	4%	Increase/Decrease: Compensation and Benefits \$5.2M
Exceptional Student Services	28,591,307	30,523,454	(1,932,147)	(6)%	Increase/Decrease: Compensation and Benefits \$(1.9M) - 42 teachers and 72 paraprofessionals FTE's are now paid out of grant stimulus funds.
Other School Programs (Miller, Multicultural, JCAAP, Mt. View Detention, Summer School)	4,303,706	3,856,079	447,627	12%	Increase/Decrease: Compensation and Benefits \$445,000
Other School Support Programs (Outdoor labs, Gifted & Talented, Johnson Program, Homebound)	1,783,598	1,688,205	95,393	6%	Increase/Decrease: Compensation and Benefits \$95,000
School Discretionary Spending	17,146,860	17,658,032	(511,172)	(3)%	Increase/Decrease: Compensation and Benefits \$1.07M Telephone/Pagers \$27,000 Office Materials \$(237,000) Contract Serv./Consultants \$64,000 Instructional Mat/Equip. \$(179,000) Athletic Supplies \$(218,000) Textbooks \$130,000 Building Improvements \$(1.1M) Copier Usage \$(75,000)
Total Direct Instruction	\$ 199,660,380	\$ 196,342,225	\$ 3,318,155	2%	

General Fund - Expenditures by Activity for the three months ended December 31, 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	\$ 31,022,485	\$ 30,111,589	\$ 910,896	3%	Increase/Decrease: Compensation and Benefits \$913,000
Other School Programs (Miller, Multicultural, JCAAP, Mt.View Detention, Summer School)	2,827,447	2,402,923	424,524	18%	Increase/Decrease: Compensation and Benefits \$22,700 Mileage & Travel \$(5,200) Employee Training/Conf. \$(9,500) Office Materials/ Equipment \$(9,500) Instructional Mat./Equip. \$435,000 Meals/Refreshments \$(6,700)
Other School Support Programs (Outdoor labs, Gifted & Talented, Johnson Program, Homebound)	2,080,286	2,110,126	(29,840)	(1)%	Increase/Decrease: Printing \$(9,800) Out of District Students \$(75,000) Office Mat/Equip. \$(22,000) Employee Train/Conf. \$(11,000) Clinic Supplies \$102,000 Contract Serv./Consultants \$(12,000)
Total Athletics (Central and Stadiums)	3,351,212	4,145,512	(794,300)	(19)%	Increase/Decrease: Compensation and Benefits \$115,000 Athletic Supplies \$(6,700) Building Improvements \$(701,000) Athletic Trainers \$(129,000) timing of invoices Game Officials/Game Costs/Security \$(38,000) Maint Materials/Supplies \$(20,000) Fleet Maint. \$(4,600)
Exceptional Student Services	3,017,684	2,440,453	577,231	24%	Increase/Decrease: Compensation and Benefits \$647,000 Instructional Mat/Supplies \$32,000 Legal Fees/ADA Settlements \$90,000 Contracted Services \$(56,000) Tuition for Spec. Ed. preschool \$(73,000) Testing Materials \$9,000 Student Transportation \$(79,000) Office Supplies/Equip \$32,000 Mileage & Travel \$(25,000)

General Fund - Expenditures by Activity for the three months ended December 31, 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)	9,018,488	8,372,797	645,691	8%	Increase/Decrease: Compensation and Benefits \$532,000 Permits/Licenses/Fees \$33,000 Student Admin./Entry Fee \$48,000 Office Supply/Equip \$(58,000) Instructional Mat/Equip \$(202,000) Contract Serv/Labor \$207,000 Technology Services \$(120,000) Software Purchase \$220,000 Textbooks \$(16,000)
School Management	815,574	920,082	(104,508)	(11)%	Increase/Decrease: Compensation and Benefits \$(76,000) Professional Growth \$(2,500) Meals/Refreshments \$(3,200) Telephone/Pagers \$(3,100) Legal Fees \$(18,000) Office Mat/Supplies \$(2,100)
Total Indirect Instruction	\$ 52,133,176	\$ 50,503,482	\$ 1,629,694	3%	
Support Services:					
Transportation	9,964,479	10,567,941	(603,462)	(6)%	Increase/Decrease: Compensation and Benefits \$(95,000) Fuel \$(285,000) Bench stock/tools \$(11,000) Vehicle Supplies/Parts \$43,000 Required Physicals \$(5,500) Building Improvements \$(66,000) Student Transportation \$(185,000)
Custodial Services	13,717,231	13,235,408	481,823	4%	Increase/Decrease: Compensation and Benefits \$450,000 Office Mat./Supplies \$(11,000) Custodial Supplies \$42,000
Field Services and Property Management	10,393,035	11,162,033	(768,998)	(7)%	Increase/Decrease: Compensation and Benefits \$(92,000) Construction Maint./Repair Bldg. \$(531,000) Contract Serv./Consultants \$54,000 Permits/Licenses/Fees \$(34,000) Maint. Materials/Supplies \$(250,000) Building Improvements \$119,000 Small Hand Tools \$(33,000)

General Fund - Expenditures by Activity for the three months ended December 31, 2009

Description	Y-T-D Expenditures 2009/2010	Y-T-D Expenditures 2008/2009	Variance Increase (Decrease)	Percent Increase (Decrease)	Comments
Telecommunications and Network Services	2,426,766	2,045,757	381,010	19%	Increase in District band width and decrease in T1 lines.
Utilities:					
Refuse & Dump Fees	157,736	176,588	(18,852)	(11)%	Decrease in Roll-offs
Natural Gas	1,194,151	921,233	272,918	30%	Small rate increase, usage increase
Propane	42,077	31,674	10,403	33%	Refill needs
Electricity	4,881,996	4,942,597	(60,601)	(1)%	Rate decrease
Water & Sanitation	1,329,904	1,538,132	(208,227)	(14)%	Decrease in consumption.
Waste Water Management	177,393	182,458	(5,066)	(3)%	
Total Telecommunications and Network Services and Utilities	\$ 10,210,024	\$ 9,838,439	\$ 371,585	4%	
Business Services (Budget, Accounting, Accounts Payable, Purchasing and Warehouse, Treasurer's Fees, Technology Services)	\$ 8,505,024	\$ 8,919,207	\$ (414,183)	(5)%	Increase/Decrease: Compensation and Benefits \$(38,000) Contract Serv./Labor \$(7,600) Postage \$17,000 Technology Services \$(330,000) Community Relations \$(23,000) Office Equip/Supplies \$(30,000)
Human Resources	2,325,389	1,904,300	421,089	22%	Increase/Decrease: Compensation and Benefits \$(26,500) Contract Services \$52,000 Employee Train/Conf. \$8,000 Unemployment Comp. \$304,000 Contract Maint./Equip Repair \$87,000 Legal Fees \$5,000 Employee Background Verification \$(8,300)
Total Business Services, Human Resources	\$ 10,830,413	\$ 10,823,507	\$ 6,906	0%	
District Wide	132,829	154,653	(21,824)	(16)%	Increase/Decrease: Jefferson Foundation \$14,000 Waived student fees \$(36,000) Change in accounting.
Debt Service - COP's	1,599,329	1,594,864	4,465	0%	Increase: Debt service payment on COP's issued for the Supplemental Retirement program. Payments made in December and June
Total Expenditures	\$ 310,591,869	\$ 306,711,272	\$ 3,880,597	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 six months ended December 31, 2009
 General Fund

	2008/2009	2008/2009	2008/2009	2008/2009	2009/2010	2009/2010	2009/2010
	Revised	Revised	Revised	Y-T-D % of	Revised	Revised	Y-T-D % of
	Budget	Budget	Budget	Actuals	Budget	Budget	Budget
	June 30,	December 31,	June 30,	2009/2010	December 31,	December 31,	Y-T-D % of
	2008 Actuals	2008 Actuals	2009 Actuals	2009 Actuals	2009 Actuals	2009 Actuals	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	9,264,665	9,250,000	9,250,000	9,250,000	100.00%	11,200,000	11,200,000 100.00%
Reserve for Maintenance Operations	3,000,000	4,000,000	4,000,000	4,000,000	100.00%	3,000,000	3,000,000 100.00%
Reserve for School Operations	4,500,000	3,000,000	3,000,000	3,000,000	100.00%	1,500,000	1,500,000 100.00%
Reserve for Supplemental Retirement	3,009,424	-	-	-	0.00%	-	- 0.00%
Unallocated	113,963,807	117,541,556	117,541,556	117,541,556	100.00%	109,040,937	109,040,937 100.00%
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	3,619,738	268,037,205	1.35%	272,613,000	4,135,431 1.52%
State of Colorado	315,320,190	326,695,100	169,574,998	327,223,284	51.82%	348,078,000	181,659,049 52.19%
Specific Ownership Taxes	28,858,670	26,255,000	13,709,175	26,428,023	51.87%	24,155,000	12,880,538 53.32%
Interest Earnings	8,286,204	3,000,000	267	4,311,036	0.01%	3,000,000	19 0.00%
Tuition & Fees	9,043,607	8,771,600	4,968,115	9,346,380	53.16%	8,210,000	5,074,828 61.81%
Other	5,467,413	4,824,100	3,182,971	6,147,135	51.78%	4,346,000	2,627,611 60.46%
Total Revenues	632,907,112	638,034,900	195,055,264	641,493,063	30.41%	660,402,000	206,377,476 31.25%
Expenditures							
Current:							
Direct instruction	379,570,753	394,648,587	196,325,703	394,926,266	49.71%	418,446,774	199,660,380 47.71%
Indirect instruction	94,795,961	107,610,614	50,751,511	101,824,843	49.84%	101,940,231	52,133,176 51.14%
Transportation	20,926,866	22,142,429	10,567,941	21,517,649	49.11%	22,639,010	9,904,479 44.01%
Custodial services	27,305,768	27,006,222	13,235,408	26,578,601	49.80%	27,449,748	13,717,231 49.97%
Field services and property management	19,183,159	21,704,995	11,162,033	20,899,658	53.41%	20,470,435	10,393,035 50.77%
Telecommunications, network, utilities	19,441,113	19,052,554	9,838,439	19,036,775	51.68%	20,867,180	10,210,024 48.93%
Business Services, Human Resources	19,458,542	23,606,500	11,133,025	22,821,225	48.78%	21,821,340	10,830,413 49.63%
General administration	2,660,032	3,564,447	1,947,695	3,328,778	58.51%	4,540,036	1,950,973 42.97%
Districtwide	1,364,088	850,352	154,652	980,773	15.77%	795,246	132,829 16.70%
Debt Service:							
Principal	1,165,000	1,225,000	600,000	1,225,000	48.98%	1,295,000	635,000 49.03%
Interest	2,035,116	1,972,500	994,864	1,974,710	50.38%	1,910,600	964,329 50.47%
Total Expenditures	587,904,397	621,384,200	306,711,271	615,114,278	49.86%	642,175,600	310,591,869 48.37%
Excess (deficiency) of revenues over (under) expenditures							
	45,002,715	16,660,700	(111,666,007)	26,378,785	-423.28%	18,226,400	(104,214,303) -571.78%
Other Financing Sources (Uses):							
Transfers in (out):							
Child Care Fund	(3,030,012)	(3,873,200)	(1,945,777)	(3,867,041)	50.32%	(4,295,700)	(2,242,321) 52.20%
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)	(3,479,650)	(7,039,300)	49.43%	(6,751,400)	(3,375,700) 50.00%
Technology	(2,400,000)	(2,450,000)	(1,225,000)	(2,450,000)	50.00%	(2,450,000)	(1,225,000) 50.00%
Campus Activity	-	-	-	-	0.00%	-	(140,129) 0.00%
Certificates of Participation issued	-	-	-	-	0.00%	-	- 0.00%
Total Other Financing Sources (Uses)	(33,097,312)	(35,490,500)	(6,650,427)	(35,484,341)	18.74%	(36,355,100)	(6,983,150) 19.21%
Special Items:							
Supplemental Retirement Contribution	(2,620,742)	-	-	-	-	-	-
Net change in fund balance	9,284,661	(18,839,800)	(118,306,434)	(9,105,556)	1299.28%	(18,148,700)	(111,197,543) 613.38%
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%	11,033,000	11,119,873 100.79%
Reserve for District/Board of Education	24,945,000	24,855,368	24,604,571	24,604,571	100.00%	25,687,000	25,687,000 100.00%
Reserve for School Carry Forward	9,250,000	8,922,500	11,200,000	11,200,000	100.00%	8,900,000	8,900,000 100.00%
Reserve for Maintenance Operations	4,000,000	3,000,000	3,000,000	3,000,000	100.00%	2,000,000	2,000,000 100.00%
Reserve for School Operations	3,000,000	1,500,000	1,500,000	1,500,000	100.00%	-	- 0.00%
Unallocated	117,541,556	92,651,780	(359,941)	109,040,937	-0.15%	92,308,292	(11,880,424) -12.87%
Total	\$ 175,394,848	\$ 156,555,048	\$ 57,088,415	\$ 166,289,292	34.33%	\$ 159,193,692	\$ 55,091,750 34.61%

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**Jefferson county School District, No. R-1
Budget Reconciliation
December 31, 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 Benefit Adjustment due to settled negotiations		8,023,300	8,023,300
2009/2010 Revised Budget	660,402,000	678,530,700	678,530,700

Accruals and Estimates

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

**Accruals and estimates for unrecorded expenses for the
six months ended December 31, 2009**

General Fund	\$	870,298
Grants		76,022
Employee Benefits		222,990
Technology		63,717
Campus Activity		61,586
Central Services		1,450
Food Services		12,558
Child Care		3,225
Total accruals and estimates	\$	1,311,846

Capital Funds:

Debt Service Fund

General obligation principal and interest payments were made on December 15, 2009. The remaining principal balance after these payments is \$564,450,000. Interest payments of \$14,629,169 will be made on June 15th, 2010. The majority of property tax revenues will come in March through June.

The Board of Education approved staff to continue working on the refunding of the Series 2004 bonds. The markets were still not optimal at the end of the calendar year to achieve the benchmark savings.

Capital Reserve Fund

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

Building Fund - Capital Projects

The Building fund has paid out all retainage. There are two outstanding checks at the end of December. Once these checks clear in January, the bank accounts will be zero and closed.

Jefferson County School District, No. R-1
Debt Service
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance
For the six months ended December 31, 2009

	June 30, 2008 Actuals	2008/2009 Revised Budget	December 31, 2008 Actuals	June 30, 2008 Actuals	2008/2009 Y-T-D % of Actuals	2009/2010 Revised Budget	December 31, 2009 Actuals	2009/2010 Y-T-D % of Budget
Revenue:								
Property Tax	\$ 81,150,128	\$ 81,800,000	\$ 1,118,703	\$ 81,427,715	1.37%	\$ 81,600,000	\$ 1,256,238	1.54%
Interest	-	-	116,850	123,329	0.00%	125,000	1,271	0.00%
Total Revenues	81,150,128	81,800,000	1,235,553	81,551,044	1.52%	81,725,000	1,257,509	1.54%
Expenditures:								
Debt Service								
Principal retirements	40,265,000	42,385,000	42,385,000	42,385,000	100.00%	45,120,000	45,120,000	100.00%
Interest and fiscal charges	36,212,575	33,282,500	17,315,656	33,263,964	52.06%	30,595,800	15,947,296	52.12%
Total Debt Service	76,477,575	75,667,500	59,700,656	75,648,964	78.92%	75,715,800	61,067,296	80.65%
Excess of Revenues Over (Under) Expenditures	4,672,553	6,132,500	(58,465,103)	5,902,080	-990.58%	6,009,200	(59,809,787)	-995.30%
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	(58,465,103)	5,902,080	-990.58%	6,009,200	(59,809,787)	-995.30%
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	\$ 4,557,484	\$ 68,924,667	6.61%	\$ 74,933,867	\$ 9,114,880	12.16%

Jefferson County School District, No. R-1
Capital Reserve
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance
For the six months ended December 31, 2009

	June 30, 2008 Actuals	2008/2009 Revised Budget	December 31, 2008 Actuals	June 30, 2009 Actuals	2008/2009 Y-T-D % of Actuals	2009/2010 Revised Budget	December 31, 2009 Actuals	2009/2010 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	87,909	569,173	15.45%	350,000	448,194	128.06%
Total Revenues	4,246,972	1,923,200	87,928	1,912,286	4.60%	575,000	448,195	77.95%
Expenditures:								
Capital Outlay								
New buildings and land	1,358,614	37,502,100	1,061,728	7,078,201	15.00%	48,201,600	6,309,841	13.09%
School additions/Improvements	6,759,522	-	9,803,134	26,071,256	37.60%	-	17,273,866	0.00%
Grounds improvements	710,930	-	-	246,784	0.00%	-	701,721	0.00%
Mechanical/electrical improvements	188,422	-	28,514	3,901,812	0.73%	-	5,342,395	0.00%
Roof replacement	-	-	-	6,678	0.00%	-	-	0.00%
Vehicles and large equipment	1,615,521	94,000	675	95,464	0.71%	1,032,800	1,344,023	130.13%
Total Capital Outlay	10,633,009	37,596,100	10,894,051	37,400,195	29.13%	49,234,400	30,971,846	62.91%
Debt Service								
Payment on COPs	1,170,000	1,200,000	1,200,000	1,200,000	100.00%	1,235,000	1,235,000	100.00%
Interest on COPs	232,053	203,900	109,984	200,913	54.74%	166,100	92,882	55.92%
Total Debt Service	1,402,053	1,403,900	1,309,984	1,400,913	93.51%	1,401,100	1,327,882	94.77%
Total Expenditures	12,035,062	39,000,000	12,204,035	38,801,108	31.45%	50,635,500	32,299,728	63.79%
Excess of Revenues Over (Under) Expenditures	(7,788,090)	(37,076,800)	(12,116,106)	(36,888,822)	32.84%	(50,060,500)	(31,851,533)	63.63%
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)	(12,116,106)	(14,760,822)	82.08%	(27,202,500)	(31,851,533)	117.09%
Fund Balances - 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	\$ 65,102,762	\$ 62,458,046	104.23%	\$ 35,255,546	\$ 30,606,513	86.81%

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Jefferson County School District, No. R-1
 Building Fund -Capital Projects
 Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance
 For the six months ended December 31, 2009

	June 30, 2008 Actuals	2008/2009 Revised Budget	December 31, 2008 Actuals	June 30, 2009 Actual	2008/2009 Y-T-D % of Actuals	2009/2010 Revised Budget	December 31, 2009 Actuals	2009/2010 Y-T-D % Spent
Revenue:								
Interest	\$ 4,242,297	\$ 452,300	\$ 434,595	\$ 448,667	96.86%	\$ -	\$ 1,605	0.00%
Total Revenues	4,242,297	452,300	434,595	448,667	96.86%	-	1,605	0.00%
Expenditures:								
Capital Outlay								
New buildings and land	42,199,191	50,629,200	17,639,753	20,651,774	85.42%	-	1,605	0.00%
School additions/Improvements	54,367,465	-	26,905,506	29,637,772	90.78%	-	-	0.00%
Grounds improvements	1,549,552	-	72,080	78,574	91.74%	-	-	0.00%
Mechanical/electrical improvements	624,146	-	4,042	39,967	10.11%	-	-	0.00%
Roof replacement	27,601	-	-	-	0.00%	-	-	0.00%
Total Capital Outlay	98,767,955	50,629,200	44,621,381	50,408,087	88.52%	-	1,605	0.00%
Excess of Revenues Over (Under) Expenditures	(94,525,658)	(50,176,900)	(44,186,786)	(49,959,420)	88.45%	-	-	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)	(44,186,786)	(49,959,420)	88.45%	-	-	0.00%
Fund Balance - Beginning	144,485,078	49,959,420	49,959,420	49,959,420	100.00%	-	-	0.00%
Fund Balance - Ending	\$ 49,959,420	\$ (217,480)	\$ 5,772,634	\$ -	0.00%	\$ -	\$ -	0.00%

Special Revenue Funds:

Grants Fund

The Grants Fund has excess revenue over expenditures of \$463,091 for the two quarters ended December 31, 2009, this is higher than the prior year by \$131,691. Revenues and expenditures for 2010 are approximately \$3.1 million higher than 2009.

The major variances are:

- Title I - Part A and IDEA grants - increased revenue and expenditures of \$3.4 million compared to the prior year. New ARRA stimulus funding was received in 2010.
- Teaching American History - decreased revenue and expenditures of \$283,000 due to the grant ending in 2009.

Campus Activity Fund

The Campus Activity fund has net income of \$2,425,904, higher than the prior year by \$176,295. Revenue and expenditures are down from the prior year. Fee collections are lower than the prior year, the economic times have caused some families to waive fees or request to be able to make payments over time. Fundraising revenues are also down and some schools have opted not to do as many fundraising activities. Other variances can be attributed to timing of trips.

Jefferson County School District, No. R-1
Grants
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance
For the six months ended December 31, 2009

	June 30, 2008 Actuals	2008/2009 Revised Budget	December 31, 2008 Actuals	June 30, 2009 Actuals	2008/2009 Y-T-D % of Actuals	2009/2010 Revised Budget	December 31, 2009 Actuals	2009/2010 Y-T-D % of Budget
Revenue:								
Federal government	\$ 32,279,112	\$ 31,437,142	\$ 12,916,870	\$ 31,517,137	40.98%	\$ 44,940,000	\$ 16,167,577	35.98%
State of Colorado	1,131,345	713,253	1,077,980	1,323,920	81.42%	820,000	1,078,836	131.57%
Gifts & Grants	1,141,200	2,280,160	403,145	1,347,251	29.92%	2,210,000	410,012	18.55%
Total Revenues	34,551,657	34,430,555	14,397,995	34,188,308	42.11%	47,970,000	17,656,425	36.81%
Expenditures:								
Elementary instruction	8,120,490	13,574,328	2,906,240	6,928,713	41.94%	13,700,000	3,436,255	25.08%
Middle level instruction	788,552	34,935	534,349	1,035,243	51.62%	980,000	639,725	65.28%
Senior high instruction	1,011,428	739,792	218,356	759,746	28.74%	380,000	162,097	42.66%
Instructional services	7,451,007	3,731,641	3,950,721	10,042,276	39.34%	8,110,000	4,903,343	60.46%
Exceptional student services	17,566,627	16,349,859	6,456,929	15,636,972	41.29%	24,090,000	8,051,914	33.42%
Total Expenditures	34,938,104	34,430,555	14,066,595	34,402,950	40.89%	47,260,000	17,193,334	36.38%
Excess of Revenue Over Expenditures	(386,447)	-	331,400	(214,642)	-154.40%	710,000	463,091	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%
Fund Balance - Ending	\$ 1,357,569	\$ 1,357,569	\$ 1,688,969	\$ 1,142,927	147.78%	\$ 1,852,927	\$ 1,606,018	86.67%

Jefferson County School District, No. R-1
Campus Activity
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance
For the six months ended December 31, 2009

	June 30, 2008 Actuals	2008/2009 Revised Budget	December 31, 2008 Actuals	June 30, 2008 Actuals	2008/2009 Y-T-D % of Actuals	2009/2010 Revised Budget	December 31, 2009 Actuals	2009/2010 Y-T-D % of Budget
Revenue:								
Interest	\$ 18,355	\$ 19,000	\$ 3,314	\$ 4,069	81.45%	\$ 5,000	\$ 1,084	21.68%
Student activities	7,216,469	7,800,000	3,378,820	6,243,921	54.11%	7,366,000	3,061,612	41.56%
Fund raising	5,092,200	5,447,300	3,011,411	5,019,131	60.00%	5,484,000	2,517,148	45.90%
Fees and dues	6,391,607	6,643,000	5,423,976	7,326,834	74.03%	6,609,000	5,088,950	77.00%
Donations	2,046,195	1,737,400	907,187	2,117,942	42.83%	1,915,000	964,002	50.34%
Other	4,794,248	4,960,000	1,916,569	3,221,886	59.49%	5,079,000	1,392,541	27.42%
Total Revenues	25,559,074	26,606,700	14,641,277	23,933,783	61.17%	26,458,000	13,025,337	49.23%
Expenditures:								
Athletics and activities	25,899,521	26,500,000	12,391,668	24,006,384	51.62%	26,383,000	10,939,562	41.46%
Total Expenditures	25,899,521	26,500,000	12,391,668	24,006,384	51.62%	26,383,000	10,939,562	41.46%
Excess of Revenue Over (Under) Expenditures	(340,447)	106,700	2,249,609	(72,601)	-3098.59%	75,000	2,085,775	2781.03%
Transfer from Other Funds	200,000	200,000	-	200,000	-	200,000	340,129	0.00%
Net Income (Loss)	(140,447)	306,700	2,249,609	127,399	1765.80%	275,000	2,425,904	882.15%
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	\$ 11,286,464	\$ 9,164,254	123.16%	\$ 9,311,855	\$ 11,590,158	124.47%

Enterprise Funds:

Food Services Fund

Food Services has a year to date loss of \$(385,630). There were eleven less serving days through the second quarter 2010 from the prior year due to school starting later and snow days, resulting in revenue being lower by \$(970,912). The days are expected to be made up in the second half of the year. Purchased food and commodity costs were correspondingly lower \$(112,598) due to less serving days. Expenses increased from the prior year for consultants \$90,000, workers compensation \$58,000, small equipment \$195,000 and salaries \$389,000. The repair and maintenance expense line is over budget due to the department taking over school stores that required electrical circuit upgrades, a complete kitchen rewiring and new water heaters. The food service director indicates the fund will come in as planned.

Child Care Fund

The Child Care Fund has net income year to date of \$417,907, an decrease from the prior year of \$(330,570). 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 \$224,551 and ending net assets of \$1,071,316. Net income was \$271,275 for the second quarter of 2009. There are a net of seven less programs in this program compared to prior year. Eleven classrooms moved to the general fund, 5 new fee based classrooms were added at schools and one school eliminated a program.

Preschool Program - This program accounts for the preschool programs 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 \$168,284 and ending net assets of \$1,855,387. Net income is \$199,529 lower than the prior year. There were no new sites opened but did open new classrooms creating additional instructional material costs of \$86,000. The special education allocation for FY 2010 is down \$73,000 because Para salaries were moved back to the general fund special education budget.

Site managed School Age Child Care (SACC) - Red Rocks Elementary is the only site managed school age child care in the program. This program is managed by the principal at the school. The program has a net loss of \$(22,872). The ending net assets for the program is \$30,581. The school purchased equipment for the year. Enrollment is down for the year and accounting has been working with the school to manage costs.

Centrally managed School Age Child Care (SACC) - These programs provide before and after care for elementary students. These sites are managed by the Central department for School Age Child Care. Centrally managed SACC has year to date income of \$47,944 and net assets of \$1,221,798. The prior year net income was \$118,580. These programs did not have a tuition increase this year. Some additional instructional items were purchased for sites and a site coordinator was added to support programs.

Property Management Fund

The Property Management Fund has a net loss of \$(824,807). The fund paid for \$750,000 of the capital asset master planning services. This is budgeted in the administrative services line. The \$200,000 transfer to the Campus Activity Fund was made for FY 2010, earlier than the prior year.

Jefferson County School District, No. R-1
Food Service
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
For the six months ended December 31, 2009

	June 30, 2008 Actuals	2008/2009 Revised Budget	December 31, 2008 Actuals	June 30, 2009 Actuals	2008/2009 Y-T-D % of Actuals	2009/2010 Revised Budget	December 31, 2009 Actuals	2009/2010 Y-T-D % of Budget
Revenue:								
Food sales	\$ 12,972,700	\$ 14,181,100	\$ 6,903,498	\$ 12,380,857	55.76%	\$ 13,030,000	\$ 5,932,586	45.53%
Service contracts	261,144	280,000	168,817	351,931	47.97%	327,000	209,378	64.03%
Total Revenues	13,233,844	14,461,100	7,072,315	12,732,788	55.54%	13,357,000	6,141,964	45.98%
Expenses:								
Purchased food	7,965,955	9,334,700	4,144,979	8,641,400	47.97%	9,414,000	3,982,646	42.31%
USDA commodities	1,770,751	1,400,000	266,616	1,483,285	17.97%	1,500,000	316,351	21.09%
Salaries and employee benefits	9,777,954	10,400,000	5,014,308	10,420,267	48.12%	10,907,100	5,403,652	49.54%
Administrative services	573,534	627,700	342,373	684,458	50.02%	871,300	487,309	55.93%
Utilities	322,123	357,500	177,151	355,941	49.77%	365,000	179,847	49.27%
Supplies	1,100,690	1,650,000	472,876	1,450,737	32.60%	1,378,000	608,287	44.14%
Repairs and maintenance	30,760	40,000	8,994	52,818	17.03%	40,000	113,723	284.31%
Depreciation	358,302	334,600	152,160	304,358	49.99%	325,000	145,542	44.78%
Other	268,584	301,600	715	1,851	38.63%	6,000	2,321	38.68%
Total Expenses	22,168,653	24,446,100	10,680,172	23,395,115	45.22%	24,806,400	11,239,678	45.31%
Income (Loss) from Operations	(8,934,809)	(9,985,000)	(3,507,857)	(10,662,327)	32.90%	(11,449,400)	(5,097,714)	44.52%
Non-Operating Revenues (Expenses):								
Donated Commodities	1,936,122	1,400,000	266,616	1,344,642	19.83%	1,600,000	267,042	16.69%
Contributed Capital	45,649	-	-	338,000	0.00%	-	-	0.00%
Federal/State Reimbursement	7,758,305	8,100,000	4,347,096	8,735,385	49.76%	9,180,000	4,445,042	48.42%
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	4,613,712	10,474,178	44.05%	10,795,000	4,712,084	43.65%
Net Income (loss)	963,729	(485,000)	1,105,855	(188,149)	-587.75%	(654,400)	(385,630)	58.93%
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	\$ 9,326,399	\$ 8,032,395	116.11%	\$ 7,377,995	\$ 7,646,765	103.64%

Jefferson County School District, No. R-1
 Child Care
 Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
 For the six months ended December 31, 2009

	June 30, 2008 Actuals	2008/2009 Revised Budget	December 31, 2008 Actuals	June 30, 2009 Actuals	2008/2009 Y-T-D % of Actuals	2009/2010 Revised Budget	December 31, 2009 Actuals	2009/2010 Y-T-D % of Budget
Revenue:								
Service contracts	\$ 1,336,380	\$ 1,298,400	\$ 606,626	\$ 1,306,740	46.42%	\$ 1,158,000	\$ 566,934	48.96%
Tuition	9,949,093	9,858,400	5,113,961	9,713,006	52.65%	9,586,000	4,751,823	49.57%
Total Revenues	11,285,473	11,156,800	5,720,587	11,019,746	51.91%	10,744,000	5,318,757	49.50%
Expenses:								
Salaries and employee benefits	10,705,506	12,070,000	5,579,049	11,575,138	48.20%	12,009,500	5,593,784	46.58%
Administrative services	1,210,305	1,325,800	559,138	1,386,933	40.31%	1,748,400	663,704	37.96%
Utilities	6,044	7,500	2,666	4,688	56.87%	7,000	2,132	30.46%
Supplies	730,904	1,187,900	398,702	870,808	45.79%	780,000	525,277	67.34%
Repairs and maintenance	12,535	18,000	34,389	47,833	71.89%	22,500	16,891	75.07%
Rent	905,148	750,000	338,222	650,191	52.02%	690,000	331,447	48.04%
Depreciation	15,030	16,000	3,662	8,698	42.10%	14,800	7,820	52.84%
Other	23,861	30,000	2,059	3,055	67.40%	6,000	2,116	35.27%
Total Expenses	13,609,333	15,495,200	6,917,887	14,547,344	47.55%	15,278,200	7,143,171	46.75%
Income (Loss) from Operations	(2,323,860)	(4,248,400)	(1,197,300)	(3,527,598)	33.94%	(4,534,200)	(1,824,414)	40.24%
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	(2,260)	-	-	-	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)	(1,197,300)	(3,418,731)	35.02%	(4,534,200)	(1,824,414)	40.24%
Operating transfer from General Fund	3,030,912	3,873,200	1,945,777	3,867,041	50.32%	4,295,700	2,242,321	52.20%
Net Income (loss)	826,482	(360,600)	748,477	448,310	166.96%	(238,500)	417,907	-175.22%
Net Assets - Beginning	2,486,383	3,312,866	3,312,865	3,312,865	100.00%	3,761,175	3,761,175	100.00%
Net Assets - Ending	\$ 3,312,865	\$ 2,952,266	\$ 4,061,342	\$ 3,761,175	107.98%	\$ 3,522,675	\$ 4,179,082	118.63%

Jefferson County School District, No. R-1
Property Management
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
For the six months ended December 31, 2009

	June 30, 2008 Actuals	2008/2009 Revised Budget	December 31, 2008 Actuals	June 30, 2009 Actuals	2008/2009 Y-T-D % of Actuals	2009/2010 Revised Budget	December 31, 2009 Actuals	2009/2010 Y-T-D % of Budget
Revenue:								
Building Rental	\$ 1,921,999	\$ 1,720,000	\$ 816,483	\$ 1,728,955	47.22%	\$ 1,700,000	\$ 769,896	45.29%
Total Revenues	1,921,999	1,720,000	816,483	1,728,955	47.22%	1,700,000	769,896	45.29%
Expenses:								
Salaries and employee benefits	905,025	938,000	399,614	826,480	48.35%	910,700	420,543	46.18%
Administrative services	143,041	100,000	51,121	102,730	49.76%	990,000	831,770	84.02%
Utilities	195,108	250,000	96,780	193,560	50.00%	210,000	90,554	43.12%
Supplies	33,362	55,000	17,418	33,389	52.17%	55,000	19,657	35.74%
Repairs and maintenance	125	-	-	-	0.00%	-	1,061	0.00%
Other	17,043	15,000	1,962	52,482	3.74%	30,000	-	0.00%
Depreciation Expense	53,518	71,500	26,241	16,983	154.51%	65,000	31,118	47.87%
Total Expenses	1,347,222	1,429,500	593,136	1,225,624	48.39%	2,260,700	1,394,793	61.69%
Income (Loss) from Operations	574,777	290,500	223,347	503,331	44.37%	(560,700)	(624,807)	111.43%
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)	(200,000)	0.00%
Net Income (Loss)	470,930	111,500	223,347	364,952	61.20%	(760,700)	(824,807)	108.43%
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	\$ 4,319,573	\$ 4,461,178	96.81%	\$ 3,700,478	\$ 3,636,371	98.27%

Internal Service Funds:

Central Services Fund

Central Services net income was \$246,850 for the period ending December 31, 2009. Current utilization is 8.8 percent lower than the prior year. While the reduced utilization of copiers by school and departments impacts the revenue, expenses are also reduced. New equipment planned purchases are being reviewed to insure there is still the need with reduced volume. Copier and purchasing staff have begun the review process for a new RFP for both large and small copies, along with full color copiers. As in previous copier RFP's, a vendor performed maintenance option and pricing will be included along with various purchase/lease options. The RFP will be issued in February with recommendations to leadership in May after the process is completed.

Employee Benefits Fund

The Employee Benefits Fund for vision, dental and group life self-insurance has net loss of \$(2,680). Revenues are down from the prior year due to decreased premiums for group life \$(133,981) and reductions for PERA payback recovery \$(95,000). Claim expenses are up for group life \$332,000 and dental \$129,227.

Risk Management Fund

The Risk Management Fund has net income of \$76,358 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.

Technology Fund

The Technology Fund has a net loss of \$(631,249) for the quarter, a \$1,118,181 change from the prior quarter net income of \$486,932. The fund has a planned spend down of net assets of \$(2,262,000). The amount of spend down forecasted correlates with the timing of projects. Based on current project timing, IT is estimating coming in better than planned (less spend down of net assets) by \$600,000 to \$1 million for the year. Spending for major projects such as PeopleSoft upgrades, online student information cards and infrastructure will increase expenses significantly during the third and fourth quarters. IT revenues are running behind plan, the District has not received any e-Rate funding for either fiscal year 2009 or fiscal year 2010, a total of \$1.8 million. The reimbursement is being held up at the federal level due to an issue with another entity. Midyear spending on salaries and benefits is 47 percent of budget, reflecting staff positions that were unfilled due to turnover, in addition to positions not being filled with pending budget reductions.

Jefferson County School District, No. R-1
Central Services
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
For the six months ended December 31, 2009

	June 30, 2008 Actuals	2008/2009 Revised Budget	December 31, 2008 Actuals	June 30, 2009 Actuals	2008/2009 Y-T-D % of Actuals	2009/2010 Revised Budget	December 31, 2009 Actuals	2009/2010 Y-T-D % of Budget
Revenue:								
Services	\$ 3,694,084	\$ 3,552,800	\$ 1,912,170	\$ 3,669,970	52.10%	\$ 3,816,000	\$ 1,877,758	49.21%
Total Revenues	3,694,084	3,552,800	1,912,170	3,669,970	52.10%	3,816,000	1,877,758	49.21%
Expenses:								
Salaries and employee benefits	1,115,050	1,117,600	577,020	1,163,570	49.59%	1,179,300	550,891	46.71%
Utilities	4,109	5,000	3,381	8,830	38.29%	10,600	6,347	59.88%
Supplies	1,350,268	1,523,300	785,085	1,461,178	53.73%	1,578,800	588,045	37.25%
Repairs and maintenance	423,920	660,000	260,658	511,871	50.92%	494,200	267,816	54.19%
Depreciation	362,328	370,700	180,801	361,603	50.00%	268,700	118,691	44.17%
Other	1,204	3,000	1,168	3,044	38.37%	2,000	63	3.15%
Administration	292,431	223,900	130,180	263,060	49.40%	258,900	99,055	38.26%
Total Expenses	3,549,310	3,903,500	1,938,293	3,773,156	51.37%	3,792,500	1,630,908	43.00%
Income (Loss) from Operations	144,774	(350,700)	(26,123)	(103,186)	25.32%	23,500	246,850	1050.43%
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)	21,210	(1,000)	-	17,566	0.00%	2,000	-	0.00%
Net Income (loss)	165,984	(351,700)	(26,123)	(85,620)	30.51%	25,500	246,850	968.04%
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	\$ 1,780,474	\$ 1,720,977	103.46%	\$ 1,746,477	\$ 1,967,827	112.67%

Jefferson County School District, No. R-1
Employee Benefits
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
For the six months ended December 31, 2009

	June 30, 2008 Actuals	2008/2009 Revised Budget	December 31, 2008 Actuals	June 30, 2009 Actuals	2008/2009 Y-T-D % of Actuals	2009/2010 Revised Budget	December 31, 2009 Actuals	2009/2010 Y-T-D % of Budget
Revenue:								
Insurance premiums	\$ 7,500,020	\$ 7,430,000	\$ 3,830,827	\$ 9,279,877	41.28%	\$ 9,002,000	\$ 3,593,271	39.92%
Total Revenues	7,500,020	7,430,000	3,830,827	9,279,877	41.28%	9,002,000	3,593,271	39.92%
Expenses:								
Salaries and employee benefits	57,419	68,100	36,533	69,506	52.56%	116,700	32,136	27.54%
Claim losses	5,909,805	5,500,000	2,665,548	5,416,591	49.21%	6,580,000	3,132,218	47.60%
Premiums paid	290,749	1,350,000	181,961	362,295	50.22%	360,000	161,103	44.75%
Administration	453,291	600,000	229,843	493,308	46.59%	782,600	270,494	34.56%
Total Expenses	6,711,264	7,518,100	3,113,885	6,341,700	49.10%	7,839,300	3,595,951	45.87%
Income (Loss) from Operations	788,756	(88,100)	716,942	2,938,177	24.40%	1,162,700	(2,680)	-0.23%
Non-Operating Revenues:								
Interest revenue	359,696	-	-	199,171	0.00%	18,000	-	0.00%
Total Non-operating Revenue (Expense)	359,696	-	-	199,171	0.00%	18,000	-	0.00%
Net Income (loss)	1,148,452	(88,100)	716,942	3,137,348	22.85%	1,180,700	(2,680)	-0.23%
Net Assets - Beginning	7,549,564	8,698,016	8,698,016	8,698,016	100.00%	11,835,364	11,835,364	100.00%
Net Assets - Ending	\$ 8,698,016	\$ 8,609,916	\$ 9,414,958	\$ 11,835,364	79.55%	\$ 13,016,064	\$ 11,832,684	90.91%

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Jefferson County School District, No. R-1
Risk Management
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
For the six months ended December 31, 2009

	June 30, 2008 Actuals	2008/2009 Revised Budget	December 31, 2008 Actuals	June 30, 2009 Actuals	2008/2009 Y-T-D % of Actuals	2009/2010 Revised Budget	December 31, 2009 Actuals	2009/2010 Y-T-D % of Budget
Revenue:								
Insurance premiums	\$ 10,351,376	\$ 1,000,000	\$ 502,731	\$ 1,100,617	45.68%	\$ 1,031,000	\$ 1,274,358	123.60%
Services	42,539	50,000	25,930	51,675	50.18%	62,000	27,353	44.12%
Total Revenues	10,393,915	1,050,000	528,661	1,152,292	45.88%	1,093,000	1,301,711	119.10%
Expenses:								
Salaries and employee benefits	1,859,054	2,045,500	960,602	1,999,087	48.05%	1,935,500	976,098	50.43%
Depreciation	21,712	50,000	13,419	25,865	51.88%	27,000	11,367	42.10%
Claim losses	10,805,588	3,281,500	1,698,941	3,030,261	56.07%	2,115,000	2,531,391	119.69%
Premiums	1,180,577	2,315,000	975,256	1,942,950	50.19%	3,196,000	838,449	26.23%
Administration	365,692	463,100	229,522	360,567	63.66%	490,000	238,957	48.58%
Total Expenses	14,232,623	8,155,100	3,877,740	7,358,730	52.70%	7,763,500	4,595,362	59.19%
Income (Loss) from Operations	(3,838,708)	(7,105,100)	(3,349,079)	(6,206,438)	53.96%	(6,670,500)	(3,293,651)	49.38%
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%	-	(5,691)	0.00%
Total Non-operating Revenue (Expenses)	245,022	75,000	-	132,716	0.00%	13,000	(5,691)	-43.78%
Operating transfer from General Fund	6,459,300	7,039,300	3,479,650	7,039,300	49.43%	6,751,400	3,375,700	50.00%
Net Income (loss)	2,865,614	9,200	130,571	965,578	13.52%	93,900	76,358	81.32%
Net Assets - Beginning	3,117,420	5,983,034	5,983,034	5,983,034	100.00%	6,948,612	6,948,612	100.00%
Net Assets - Ending	\$ 5,983,034	\$ 5,992,234	\$ 6,113,605	\$ 6,948,612	87.98%	\$ 7,042,512	\$ 7,024,970	99.75%

**Jefferson County School District, No. R-1
Technology
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings
For the six months ended December 31, 2009**

	June 30, 2008 Actuals	2008/2009 Revised Budget	December 31, 2008 Actuals	June 30, 2009 Actuals	2008/2009 Y-T-D % of Actuals	2009/2010 Revised Budget	December 31, 2009 Actuals	2009/2010 Y-T-D % of Budget
Revenue:								
Services	\$ 15,049,384	\$ 16,465,500	\$ 8,435,457	\$ 17,201,704	49.04%	\$ 16,869,400	\$ 7,963,869	47.21%
Total Revenues	15,049,384	16,465,500	8,435,457	17,201,704	49.04%	16,869,400	7,963,869	47.21%
Expenses:								
Salaries and employee benefits	8,964,255	10,666,200	5,019,048	10,044,328	49.97%	10,796,900	5,098,427	47.22%
Utilities	42,204	58,000	25,227	40,139	62.85%	45,900	20,529	44.73%
Supplies	473,512	518,800	120,898	373,161	32.40%	315,600	272,723	86.41%
Repairs and maintenance	1,676,430	3,036,400	1,176,742	2,443,173	48.16%	2,557,000	1,169,907	45.75%
Depreciation	3,115,788	3,450,000	1,658,460	3,293,074	50.36%	3,264,600	1,594,074	48.83%
Other	29,217	17,500	3,078	16,404	18.76%	23,300	4,454	19.12%
Administration	2,812,095	2,209,200	1,169,687	2,718,106	43.03%	4,503,100	1,660,004	36.86%
Total Expenses	17,113,501	19,956,100	9,173,140	18,928,385	48.46%	21,506,400	9,820,118	45.66%
Income (Loss) from Operations	(2,064,117)	(3,490,600)	(737,683)	(1,726,681)	42.72%	(4,637,000)	(1,856,249)	40.03%
Non-Operating Revenues (Expenses):								
Interest revenue	-	-	-	2,082	0.00%	-	-	0.00%
Interest expense	(38,883)	(75,000)	-	(527,584)	0.00%	(75,000)	-	0.00%
Transfers in	2,400,000	2,450,000	1,225,000	2,450,000	50.00%	2,450,000	1,225,000	50.00%
Loss on sale of capital assets	-	-	(385)	-	0.00%	-	-	0.00%
Total Non-operating Revenue (Expenses)	2,361,117	2,375,000	1,224,615	1,924,498	63.63%	2,375,000	1,225,000	51.58%
Net Income (Loss)	297,000	(1,115,600)	486,932	197,817	246.15%	(2,262,000)	(631,249)	27.91%
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	\$ 9,062,103	\$ 8,772,988	103.30%	\$ 6,510,988	\$ 8,141,739	125.05%

Charter Schools



Mountain Phoenix -is borrowing \$(89,481) from the District at the end of the quarter. The school was approved to borrow \$95,000 from the District to pay for paving the parking lot in FY2009. The repayment is due in full in 2014. The school borrowing was \$(83,553) for the end of year 2009. Enrollment for FY 2010 has dropped to 28 FTE's. The Board of Education approved the school to borrow up to the original \$95,000 for this school year. The school submitted a revised budget for the year and is estimating a \$15,000 additional loss, bringing the potential borrowing at year end to \$(98,671), above the approved limit. The director of the school met with District staff in January to review the forecast and determine what additional measures are needed to balance the budget for the year. The director indicated they would have a revised end of year forecast back to the District by the first of February.



Rocky Mountain Deaf School - The school is borrowing \$(106,273) at the end of the quarter. Billings to the District are current. There are outstanding billings of \$61,772 to other Districts at the end of the quarter.



Compass Montessori Wheat Ridge - Compass Wheat Ridge charter school also contains the Home Option program. The Home Option program was approved to be a District charter school beginning operation in FY 2011 under the name of Two Roads High School. In 2011 it will be reported separately from Compass Wheat Ridge. Compass Wheat Ridge has been borrowing from the Home Option since it joined the school in 2010. The Director of Compass Wheat Ridge has kept the District informed on the status of these borrowings and understands that the school cannot borrow from the District without approval when the Home Option moves out in 2011. Compass Wheat Ridge is borrowing \$(30,000) from the Home Option at the end of the second quarter. Their forecast is to be borrowing less than \$400 at the end of the third quarter and not borrowing at all by the end of the fiscal year.

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 \$734,607
Jefferson Academy \$535,702
Collegiate Academy \$1,048,058
Lincoln Academy \$370,353
Montessori Peaks \$893,144
Excel Academy \$1,009,423
Rocky Mountain Academy of Evergreen \$325,515
Woodrow Wilson \$555,239
Total = \$5,472,041

Those marked with a yellow flag are being monitored:

Charter Schools	Operating Cash	TABOR Reserve Cash	Total Cash
Free Horizon	374,474	61,715	436,189
M Mountain Phoenix	(89,481)	8,996	(80,485)
New America	597,939	49,046	646,985
M Compass Montessori - Wheat Ridge	448,008	107,455	555,463
Compass Montessori - Golden	45,363	91,389	136,752
Montessori Peaks	509,231	99,878	609,109
Excel Academy	1,176,688	108,097	1,284,785
Rocky Mountain Academy of Evergreen	549,142	88,947	638,089
Jefferson Academy	317,072	174,404	491,476
Collegiate Academy	226,802	106,769	333,571
Lincoln Academy	1,037,501	103,186	1,140,687
M Rocky Mountain Deaf School	(106,273)	41,886	(64,387)
Woodrow Wilson Academy	1,351,760	103,199	1,454,959

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

Jefferson County School District, No. R-1
Charter Schools
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance
For the six months ended December 31, 2009

	June 30, 2008 Actuals	2008/2009 Revised Budget	December 31, 2008 Actuals	June 30, 2009 Actuals	2008/2009 Y-T-D % of Actuals	2009/2010 Revised Budget	December 31, 2009 Actuals	2009/2010 Y-T-D % of Budget
Revenue:								
Intergovernmental Revenue	\$ 30,114,454	\$ 38,742,000	\$ 16,255,103	\$ 32,128,892	50.59%	\$ 38,336,000	\$ 17,504,176	45.66%
Other Revenue	5,432,470	-	3,296,969	6,036,786	54.61%	-	3,305,095	0.00%
Total Revenues	<u>35,546,924</u>	<u>38,742,000</u>	<u>19,552,072</u>	<u>38,165,678</u>	<u>51.23%</u>	<u>38,336,000</u>	<u>20,809,270</u>	<u>54.28%</u>
Expenditures:								
Other Instructional Programs	<u>37,797,815</u>	<u>39,900,000</u>	<u>19,745,916</u>	<u>38,945,496</u>	<u>50.70%</u>	<u>37,000,000</u>	<u>19,186,139</u>	<u>51.85%</u>
Total Expenditures	<u>37,797,815</u>	<u>39,900,000</u>	<u>19,745,916</u>	<u>38,945,496</u>	<u>50.70%</u>	<u>37,000,000</u>	<u>19,186,139</u>	<u>51.85%</u>
Excess of Revenues Over (Under) Expenditures	(2,250,891)	(1,158,000)	(193,844)	(779,818)	24.86%	1,336,000	1,623,131	121.49%
Other Financing Sources (Uses)								
Capital lease	2,791,578	4,300,000	4,002,500	4,245,500	94.28%	-	-	0.00%
Capital lease refunding	-	(3,100,000)	(3,082,712)	(3,082,712)	0.00%	-	-	0.00%
Total Other Financing Sources (Uses)	<u>2,791,578</u>	<u>1,200,000</u>	<u>919,788</u>	<u>1,162,788</u>	<u>79.10%</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Excess of Revenues and Other Financing Sources & Uses Over (Under) Expenditures	540,687	42,000	725,944	382,970	189.56%	1,336,000	1,623,131	121.49%
Fund Balance - Beginning	<u>8,369,978</u>	<u>8,910,665</u>	<u>8,910,665</u>	<u>8,910,665</u>	<u>100.00%</u>	<u>9,293,635</u>	<u>9,293,635</u>	<u>100.00%</u>
Fund Balance - Ending	<u>\$ 8,910,665</u>	<u>\$ 8,952,665</u>	<u>\$ 9,636,609</u>	<u>\$ 9,293,635</u>	<u>103.69%</u>	<u>\$ 10,629,635</u>	<u>\$ 10,916,766</u>	<u>102.70%</u>

Appendix A

**Employee Management Analysis as of
December 31, 2009**

General Fund:

This report shows the number of FTEs that were active on December 1, 2009. On this day, the District was under budget in the General Fund by 60.35 FTEs. Staffing levels have stabilized and large swings in the number of FTEs is unexpected for the remaining of the school year. A portion of the unfilled FTEs are due to hiring consultants that have unique skills instead of budgeted FTEs.

- * When combined, Elementary, Middle, High, and Option School are 27.72 FTEs under budget due to conservative staffing at schools.
- * Instructional departments are under budget by a total of 7.29 FTEs due to unfilled positions.
- * Field Services, Custodial and Transportation are under budget by a total of 19.59 FTEs due to unfilled positions.
- * Assessment, Business Services, and District Management are under budget by a total of 5.75 FTEs due to unfilled positions.

Other Funds:

The District is under budget in the other funds by 44.68 FTEs. See attached report for the details for each fund. The notes below explain the variances. A portion of the unfilled FTEs are due to hiring consultants that have unique skills instead of budgeted FTEs.

- * Capital Projects Fund is under budget by 4.00 FTEs due to the completion of capital projects resulting in unfilled positions.
- * Grants and Campus Activity Funds are under budget by 5.95 FTEs because of fluctuation in grant funding during the year.
- * Child Care Fund is under budget by 36.81 FTEs due to fluctuations in hours worked by employees at the preschool sites.
- * Food Service Fund is over budget by (9.08) FTEs due to fluctuations in staffing during 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
December 31, 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 - December 2009	December 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	1.50	21.50	21.50	-
Teachers	1,971.88	(12.78)	1,959.10	(8.30)	1,950.80	1,908.76	42.04
Counselor	1.00		1.00		1.00	1.00	-
Teacher Librarian	85.00	1.50	86.50		86.50	84.10	2.40
Resource Teacher			-		-	5.65	(5.65)
Instructional Coach			-	1.00	1.00	1.00	-
Psychologist			-		-	0.40	(0.40)
School Secretaries	189.00		189.00	1.00	190.00	189.00	1.00
Total Elementary Schools	2,361.38	(11.78)	2,349.60	(4.80)	2,344.80	2,305.41	39.39
Middle Schools							
Principals	20.00		20.00		20.00	20.00	-
Assistant Principals	28.00	(2.00)	26.00	(0.50)	25.50	26.00	(0.50)
Teachers	568.44	(27.84)	540.60	0.50	541.10	547.15	(6.05)
Counselors	42.00	(1.00)	41.00		41.00	42.00	(1.00)
Teacher Librarian	20.00		20.00		20.00	20.00	-
Resource Teacher	-		-	1.00	1.00	2.00	(1.00)
Instructional Coach	-		-	1.00	1.00	-	1.00
School Secretaries	51.00	(1.50)	49.50		49.50	49.25	0.25
Total Middle Schools	729.44	(32.34)	697.10	2.00	699.10	706.40	(7.30)
High Schools							
Principals	17.00		17.00		17.00	17.00	-
Assistant Principals	76.50	(1.50)	75.00		75.00	74.00	1.00
Teachers	1,145.66	(16.51)	1,129.15	8.80	1,137.95	1,136.87	1.08
Counselors	77.00	(1.00)	76.00		76.00	76.25	(0.25)
Teacher Librarian	17.00		17.00		17.00	17.50	(0.50)
Resource Teacher	-		-		-	6.30	(6.30)
Instructional Coach	17.00		17.00	(0.40)	16.60	17.60	(1.00)
Technician Classified	1.00		1.00		1.00	1.00	-
School Secretaries	90.00	(0.50)	89.50		89.50	90.50	(1.00)
Campus Supervisors	57.61	(1.61)	56.00		56.00	56.30	(0.30)
Total High Schools	1,498.77	(21.12)	1,477.65	8.40	1,486.05	1,493.32	(7.27)

**Employee FTE Analysis as of
December 31, 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 - December 2009	December 2009 Actual FTEs (Over) Under 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	1.00	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	216.90	1.90
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	318.65	2.90
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	486.75	15.75
Total Custodial Services	523.50	(13.00)	510.50	-	510.50	494.75	15.75

**Employee FTE Analysis as of
December 31, 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 - December 2009	December 2009 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs
District Leadership (Superintendent, COO Office, Communications, and Employee Relations)							
Superintendent	1.00		1.00		1.00	1.00	-
Chief Academic Officer	1.00		1.00		1.00	1.00	-
Chief Operating Officer	1.00		1.00		1.00	1.00	-
Executive Director	2.00		2.00		2.00	2.00	-
Director	5.00		5.00		5.00	3.00	2.00
Assistant Director	-	1.00	1.00	(1.00)	-	-	-
Manager	4.00		4.00		4.00	5.00	(1.00)
Technical Specialist	3.00		3.00		3.00	3.00	-
Teacher	-		-		-	-	-
Coordinator - Licensed	1.00		1.00		1.00	2.00	(1.00)
Resource Specialist	1.00	(1.00)	-		-	-	-
Resource Teacher	-		-	1.00	1.00	-	1.00
Administrator	-		-	1.00	1.00	1.00	-
Administrative Assistant	4.00		4.00		4.00	4.00	-
Secretary	1.00		1.00		1.00	-	1.00
Investigator	-	2.00	2.00		2.00	2.00	-
Total Districtwide Leadership and General Administration	24.00	2.00	26.00	1.00	27.00	25.00	2.00
Diverse Learners							
Executive Director	2.00	(1.00)	1.00		1.00	1.00	-
Principal	-		-	1.00	1.00	1.00	-
Director	6.50		6.50	1.00	7.50	6.50	1.00
Assistant Director	7.00		7.00	(1.00)	6.00	7.00	(1.00)
Assistant Principal	-		-	1.00	1.00	1.00	-
Manager	1.00		1.00		1.00	1.00	-
Technical Specialist	2.00		2.00		2.00	2.00	-
Teacher	474.40	(43.75)	430.65	11.10	441.75	439.55	2.20
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	(2.30)	14.40	14.40	-
Physical Therapist	10.40		10.40	0.20	10.60	11.00	(0.40)
Occupational Therapist	30.60		30.60	(0.50)	30.10	29.60	0.50
Psychologist	76.20		76.20	(5.60)	70.60	66.26	4.34
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	113.40	(1.30)
Specialist - Classified	1.00		1.00		1.00	1.00	-
Technicians Classified	19.00	(1.00)	18.00	2.00	20.00	20.00	-
School Secretary	1.75		1.75		1.75	1.75	-
Secretary	10.50		10.50	(2.00)	8.50	8.50	-
Total Diverse Learners	843.95	(43.75)	800.20	2.70	802.90	799.36	3.54

**Employee FTE Analysis as of
December 31, 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 - December 2009	December 2009 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs
Educational Technology Services							
Executive Director	1.00		1.00		1.00	1.00	-
Assistant Director	-	1.00	1.00		1.00	1.00	-
Supervisor	1.00		1.00		1.00	1.00	-
Technical Specialist	1.00		1.00		1.00	1.00	-
Teacher Librarian	1.00		1.00		1.00	2.00	(1.00)
Coordinator - Licensed	2.00		2.00		2.00	1.00	1.00
Resource Teacher	2.00		2.00	1.00	3.00	3.00	-
Administrator	1.00	(1.00)	-		-	-	-
Technicians Classified	1.00		1.00		1.00	1.00	-
Secretary	1.00		1.00		1.00	1.00	-
Clerk	1.00		1.00		1.00	1.00	-
Total Educational Technology Services	12.00	-	12.00	1.00	13.00	13.00	-
Field Services							
Executive Director	1.00		1.00		1.00	1.00	-
Director	2.00		2.00		2.00	2.00	-
Supervisor	1.00		1.00		1.00	-	1.00
Manager	3.00		3.00		3.00	2.00	1.00
Technical Specialist (Administrative)	3.00		3.00		3.00	1.33	1.67
Technicians Classified	20.50		20.50		20.50	18.00	2.50
Group Leader	16.00		16.00		16.00	17.00	(1.00)
Secretary	1.00		1.00		1.00	1.00	-
Trades Technician	159.00	(3.00)	156.00		156.00	150.00	6.00
Total Field Services	206.50	(3.00)	203.50	-	203.50	192.33	11.17

**Employee FTE Analysis as of
December 31, 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 - December 2009	December 2009 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs
Financial Services/Technology Services							
Chief Financial Officer	1.00		1.00		1.00	1.00	-
Director	3.00		3.00		3.00	2.00	1.00
Supervisor	1.00		1.00		1.00	1.00	-
Manager	5.00		5.00		5.00	5.00	-
Technical Specialist	7.00		7.00		7.00	8.50	(1.50)
Accountant I	1.00	1.00	2.00		2.00	2.00	-
Coordinator - Administrative	1.00		1.00		1.00	1.00	-
Specialist - Classified	7.00		7.00		7.00	7.00	-
Buyer	1.67		1.67		1.67	1.67	-
Technicians Classified	12.50	(1.00)	11.50		11.50	9.00	2.50
Administrative Assistant	1.00		1.00		1.00	1.00	-
Buyer Assist/Expeditor	3.00		3.00		3.00	3.00	-
Warehouse Worker	3.00		3.00		3.00	2.75	0.25
Total Financial Services/Technology	47.17	-	47.17	-	47.17	44.92	2.25
Human Resources							
Executive Director	1.00		1.00		1.00	1.00	-
Director	3.00		3.00		3.00	3.00	-
Manager	5.00		5.00		5.00	5.00	-
Technical Specialist	1.00		1.00		1.00	1.00	-
Counselor - Administrative	1.00		1.00		1.00	1.00	-
Coordinator - Licensed	1.00	(1.00)	-		-	-	-
Specialist - Classified	2.00		2.00		2.00	2.00	-
Technicians Classified	31.00	(1.00)	30.00	(2.00)	28.00	28.00	-
Administrative Assistant	1.00		1.00		1.00	1.00	-
Secretary	0.50		0.50		0.50	0.50	-
Total Human Resources	46.50	(2.00)	44.50	(2.00)	42.50	42.50	-

**Employee FTE Analysis as of
December 31, 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 - December 2009	December 2009 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs
Instructional Data Services							
Executive Director	1.00		1.00		1.00	1.00	-
Director	2.00		2.00		2.00	1.00	1.00
Assistant Director	1.00		1.00		1.00	2.00	(1.00)
Manager	1.00		1.00		1.00	1.00	-
Technical Specialist	4.00		4.00		4.00	3.50	0.50
Resource Teachers	3.00		3.00		3.00	2.00	1.00
Specialist Classified	5.00		5.00		5.00	5.00	-
Technician Classified	5.50		5.50		5.50	5.50	-
Total Instructional Data Services	22.50	-	22.50	-	22.50	21.00	1.50
Learning & Educational Achievement							
Executive Director	1.00		1.00		1.00	1.00	-
Director	4.00		4.00	(0.50)	3.50	3.00	0.50
Assistant Director	1.00		1.00		1.00	1.00	-
Coordinator - Licensed	5.50		5.50	(0.50)	5.00	5.00	-
Coordinator - Administrative	2.00		2.00		2.00	2.00	-
Resource Teacher	90.00	(61.00)	29.00	(0.50)	28.50	28.00	0.50
Instructional Coach	-	65.50	65.50		65.50	64.25	1.25
Administrator	2.00	(1.00)	1.00	(1.00)	-	-	-
Specialist - Classified	1.00		1.00		1.00	1.00	-
Technicians Classified	3.00		3.00		3.00	3.00	-
Secretary	5.00		5.00		5.00	5.00	-
Total Learning & Educational Achievement	114.50	3.50	118.00	(2.50)	115.50	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	-
Director	0.50		0.50		0.50	0.50	-
Assistant Principal	2.00		2.00		2.00	2.00	-
Teacher	30.50		30.50	0.50	31.00	30.50	0.50
Teacher Librarian	0.50		0.50		0.50	0.50	-
Resource Teacher	5.00		5.00		5.00	5.00	-
Physical Therapist	3.00		3.00		3.00	3.00	-
Occupational Therapist	3.00		3.00		3.00	3.00	-
Nurse	3.00		3.00		3.00	2.00	1.00
Psychologist	1.00		1.00	(1.00)	-	-	-
Social Worker	1.00		1.00	1.00	2.00	2.00	-
Speech Therapist	3.00		3.00		3.00	2.00	1.00
Specialist Classified	1.00		1.00		1.00	1.00	-
Technician Classified	-		-		-	1.00	(1.00)
School Secretary	4.00		4.00		4.00	4.00	-
Secretary	1.00		1.00		1.00	-	1.00
Total Other School Programs	59.50	-	59.50	0.50	60.00	57.50	2.50

**Employee FTE Analysis as of
December 31, 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 - December 2009	December 2009 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs
Other School Support Programs (Outdoor Lab Schools, Johnson Prgm, Dropout Prevention, Student Outreach, Expulsions & Discipline)							
Principal	2.00		2.00	1.00	3.00	3.00	-
Director	1.50		1.50		1.50	1.50	-
Assistant Director	1.00		1.00		1.00	1.00	-
Assistant Principal	1.00		1.00	(1.00)	-	-	-
Teacher	6.00	2.00	8.00		8.00	8.00	-
Coordinator - Licensed	1.00		1.00		1.00	1.00	-
Coordinator - Administrative	1.00		1.00		1.00	1.00	-
Resource Specialist	1.00	(1.00)	-		-	-	-
Resource Teacher	2.00		2.00		2.00	2.00	-
Administrator	0.50		0.50		0.50	-	0.50
Nurse	2.00		2.00		2.00	2.00	-
Specialist - Classified	1.00		1.00		1.00	2.00	(1.00)
Technicians - Classified	1.00		1.00		1.00	1.00	-
Administrative Assistant	1.00		1.00		1.00	1.00	-
School Secretary	2.00		2.00		2.00	2.00	-
Secretary	3.75	(0.75)	3.00		3.00	3.00	-
Custodian	4.00		4.00		4.00	4.00	-
Campus Supervisor	1.00		1.00		1.00	1.00	-
Food Service Manager			-	2.00	2.00	2.00	-
Total Other School Support Programs	32.75	0.25	33.00	2.00	35.00	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
Teacher	2.00		2.00		2.00	2.00	-
Coordinator - Licensed	5.00		5.00		5.00	6.00	(1.00)
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
Specialist Classified	-		-		-	1.00	(1.00)
Technician Classified	1.00		1.00		1.00	1.00	-
Secretary	1.50		1.50	1.00	2.50	2.00	0.50
Total School & Student Success	44.00	-	44.00	-	44.00	44.50	(0.50)

**Employee FTE Analysis as of
December 31, 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 - December 2009	December 2009 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs
School Management							
Executive Director	4.00		4.00		4.00	4.00	-
Community Superintendent	4.00		4.00		4.00	4.00	-
Administrative Assistant	4.00		4.00		4.00	4.00	-
Total School Management	12.00	-	12.00	-	12.00	12.00	-
Transportation							
Executive Director	1.00		1.00		1.00	1.00	-
Director	4.00		4.00		4.00	4.00	-
Manager	1.00		1.00		1.00	1.00	-
Specialist - Classified	11.00		11.00		11.00	11.00	-
Technicians Classified	3.00		3.00		3.00	3.00	-
Transportation Trainer	5.00		5.00		5.00	5.00	-
Secretary	4.00		4.00		4.00	4.00	-
Trades Technician	27.00		27.00		27.00	26.00	1.00
Bus Driver	228.00	(12.00)	216.00		216.00	224.33	(8.33)
Warehouse Worker	2.00		2.00		2.00	2.00	-
Total Transportation	286.00	(12.00)	274.00	-	274.00	281.33	(7.33)
Total General Fund	7,173.10	(117.03)	7,056.07	15.80	7,071.87	7,011.22	60.35

**Employee FTE Analysis as of
December 31, 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 - December 2009	December 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	17.00	4.00

**Employee FTE Analysis as of
December 31, 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 - December 2009	December 2009 Actual FTEs (Over) Under 2009/2010 Budgeted FTEs
Special Revenue Funds:							
Grants Fund							
Director	1.00		1.00		1.00	1.00	-
Assistant Director	3.00		3.00		3.00	3.00	-
Assistant Principal	0.50		0.50		0.50	0.70	(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	207.57	17.63
Counselor	5.00	(0.77)	4.23		4.23	3.75	0.48
Teacher Librarian	2.00		2.00		2.00	1.00	1.00
Coordinator - Licensed	9.00		9.00		9.00	4.00	5.00
Coordinator - Classified	0.70		0.70		0.70	0.20	0.50
Coordinator - Administrative	6.10	(2.50)	3.60		3.60	4.60	(1.00)
Resource Teacher	-	48.27	48.27		48.27	21.28	26.99
Instructional Coaches	-	9.90	9.90		9.90	57.35	(47.45)
Administrators	2.90		2.90		2.90	3.80	(0.90)
Nurse	1.00		1.00		1.00	1.00	-
Psychologist	1.00	(1.00)	-		-	-	-
Social Worker	-		-		-	0.40	(0.40)
Speech Therapist	2.00		2.00		2.00	1.00	1.00
Specialist - Classified	10.30	(1.30)	9.00		9.00	8.50	0.50
Technicians Classified	18.00	(7.30)	10.70		10.70	8.00	2.70
School Secretary	-		-		-	0.50	(0.50)
Secretary	3.00		3.00		3.00	1.50	1.50
Total Grant Fund	292.50	46.50	339.00	-	339.00	333.15	5.85
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	333.15	5.95

**Employee FTE Analysis as of
December 31, 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 - December 2009	December 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	38.69	1.31
Assistant Director - Non-administrative	3.00	(1.43)	1.57		1.57	1.57	-
Teacher	0.50	34.85	35.35		35.35	34.65	0.70
Coordinators - Classified	4.00	1.00	5.00		5.00	5.00	-
Resource Teacher	-	-	-		-	-	-
Specialist - Classified	206.00	(47.57)	158.43		158.43	123.63	34.80
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	207.54	36.81
Property Management Fund							
Technicians Classified	2.00	-	2.00		2.00	2.00	-
Custodian	1.00	-	1.00		1.00	1.00	-
Total Property Management Fund	3.00	-	3.00	-	3.00	3.00	-
Food Service Fund							
Executive Director	1.00	-	1.00		1.00	1.00	-
Manager	2.00	-	2.00		2.00	1.00	1.00
Technical Specialist	1.00	1.00	2.00		2.00	2.50	(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	7.00	(1.00)
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	122.38	0.62
Food Service Hourly Worker	130.35	10.56	140.91		140.91	150.52	(9.61)
Warehouse Worker	10.00	-	10.00		10.00	10.00	-
Total Food Services	287.00	15.00	302.00	-	302.00	311.08	(9.08)
Total Enterprise Funds	549.50	8.85	549.35	-	549.35	521.62	27.73

**Employee FTE Analysis as of
December 31, 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 - December 2009	December 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	(1.00)	1.00	1.00	-
Manager	2.00		2.00	1.00	3.00	3.00	-
Technicians Classified	3.00		3.00		3.00	3.00	-
Secretary	1.00		1.00		1.00	1.00	-
Investigator	2.00	(2.00)	-		-	-	-
Security Officer	9.00		9.00		9.00	8.00	1.00
Alarm Monitor	9.00		9.00		9.00	10.00	(1.00)
Total Risk Management	30.00	(2.00)	28.00	-	28.00	28.00	-
Technology Fund							
Chief Information Officer	2.00	(1.00)	1.00		1.00	1.00	-
Executive Director	-	1.00	1.00		1.00	1.00	-
Director	5.00		5.00		5.00	6.00	(1.00)
Manager	9.00	2.00	11.00		11.00	11.00	-
Technical Specialist	63.34	(1.00)	62.34		62.34	55.34	7.00
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	15.50	8,129.69	8,024.66	105.03

Appendix B

Jefferson County School District
Quarterly Financial Report for The Year Ended December 31, 2009

Flag Program Criteria - 2009/2010

Key factors for being  (OBSERVED) or  (MONITORED)

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

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

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

Changing from  (OBSERVED) to  (MONITORED)

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

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

Eliminating  (MONITORED)

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

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

Appendix C



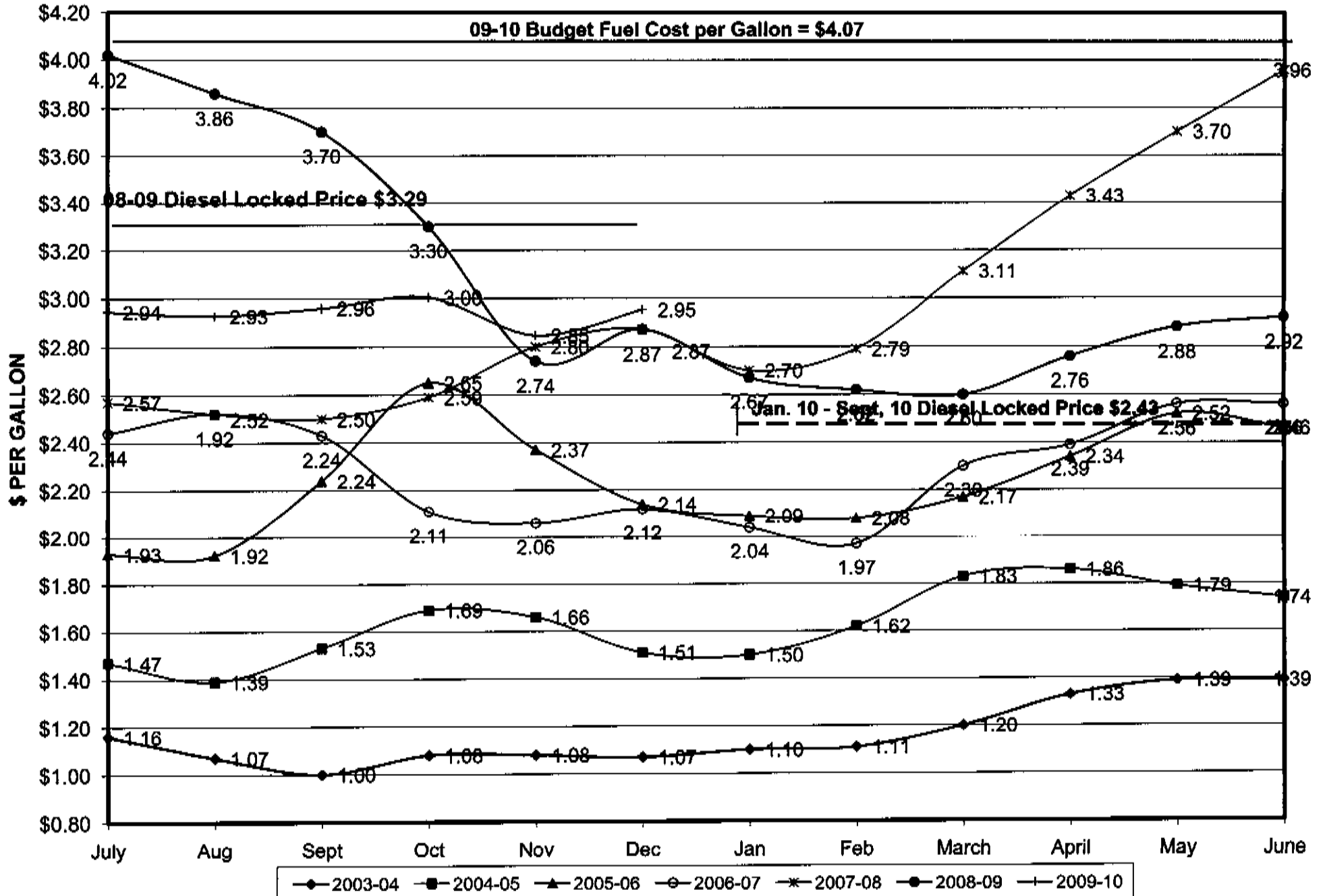
Performance Indicators

December 31, 2009

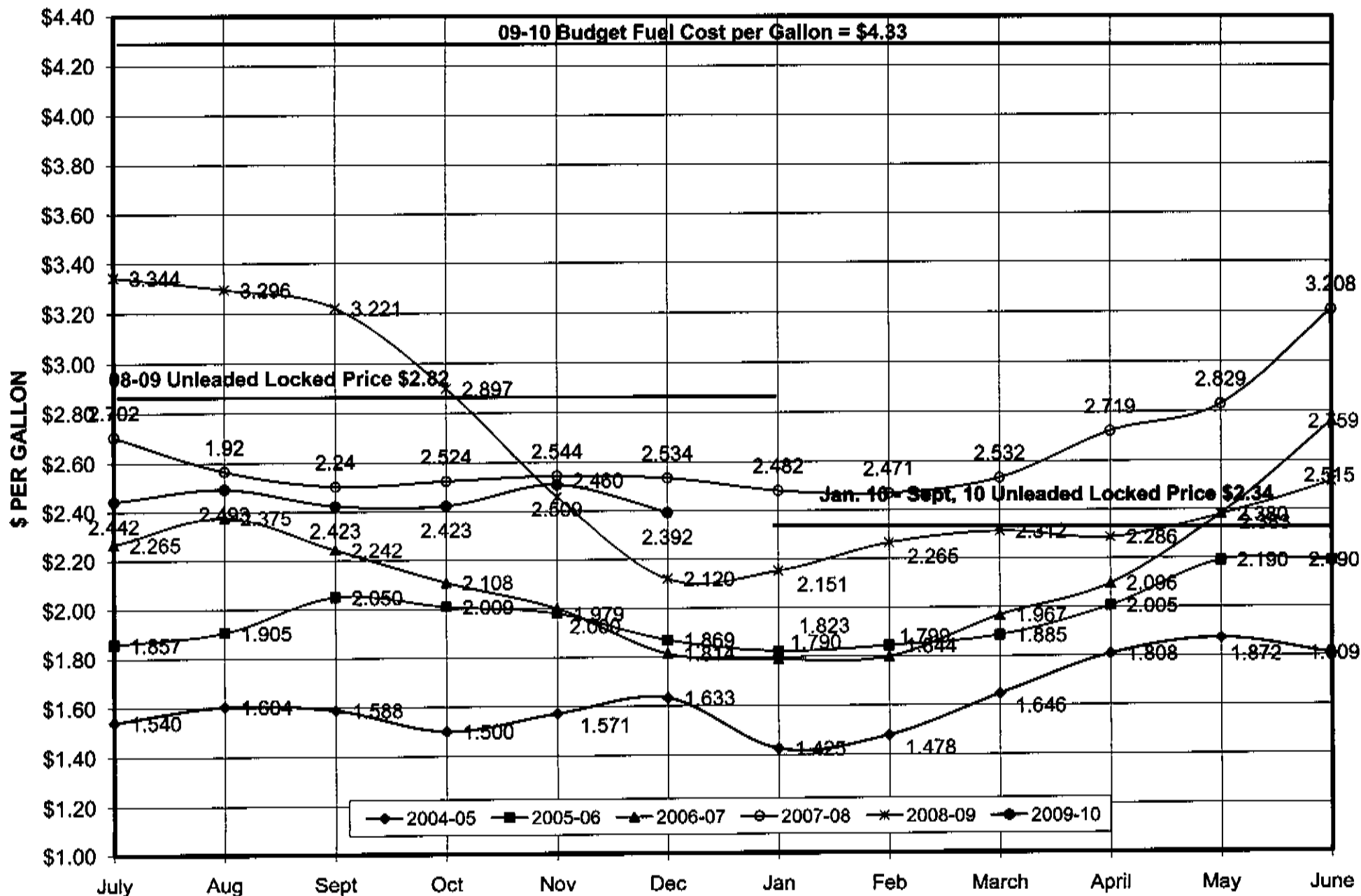
The attached information is provided as an appendix to the Quarterly Financial Report and is intended to respond to the independent auditors' recommendation to provide performance indicators to ensure sound management.

- **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 report details email and internet security quarantines. The third metric report displays technology service issues and outages for major systems and the fourth report summarize copier usage by quarter compared to prior years.

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



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





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

Time Frame	Number of Serving Days	Total Meals Served	Average Meals Per Day	ADP % Gain or (Loss)	Market Share %
August 2008 through December 2008	87	4,253,999	48,897	-.49%	60.65%
August 2009 through December 2009	76	3,847,966	50,631	3.55%	62.66%
Difference	-11	-406,032	1,735	4.04%	2.01%

**Risk Management Fund Claims Snapshot Report Second Quarter
December 31, 2008 Compared to December 31, 2009**

Loss Category	FY 2009	FY 2010	Change	% Change
Worker's Compensation Overall Program Change as of 12/31/2008 Compared to 12/31/2009				
Open WC Claims as of 12/31	#163 Claims	#189 Claims	+ 26	^a + 15.9% ^a
Open WC Incurred Value	\$4,678,937	\$4,437,312	-\$241,625	- 5.2%
Open WC Paid Value	\$2,629,173	\$2,862,894	+\$233,721	+ 8.8%
New Risk Management Program Claims and Incidents with Financial Activity Second Quarter FY 2009 Compared to FY 2010				
Workers Comp Claims	#94 Claims	#121 Claims	+27	^b + 28.7% ^b
WC Incurred Value	\$202,252	\$312,505	+\$110,253	+ 54.5%
WC Average Incurred	\$2,151/Claim	\$2,582/Claim	+\$431	+20.0%
WC Average Paid	\$897/Claim	\$950/Claim	+\$53/Claim	+5.9%
WC Incidents (Report Only)	#51 Incidents	#65 Incidents	+14	^b + 27.4% ^b
Property Damage Claims and Recoveries	#31 Claims	#12 Claims	- 19	^c - 61.2% ^c
Prop Incurred Value	\$ 24,607	\$ 2,985	-\$ 21,622	- 87.8%
Prop Average Incurred	\$793/Claim	\$249/Claim	-\$544/Claim	- 68.6%
Auto Physical Damage	#49 Claims	#49 Claims	0	^d 0% ^d
APD Incurred Value	\$39,026	\$39,317	+\$291	+ 0.74%
Average Incurred	\$796/Claim	\$802/Claim	+\$6/Claim	+ 0.75%
Auto (liability losses)	#15 Claims	#8 Claims	- 7	^e - 46.6% ^e
Auto Liability Incurred Value	\$15,821	\$8,441	-\$ 7,380	- 46.6%
Average Incurred	\$1054/Claim	\$1055/Claim	+\$1/Claim	+0.09%
Liability (Including E&O)	#12 Claims	#12 Claims	0	0%
Liability Incurred Value	\$ 5,500	\$ 15,006	+\$ 9,506	+172.8%
Liability Average Incurred	\$458/Claim	\$1,250/Claim	+\$792	+172.9%
Totals	#252 Claims	#267 Claims	+ 15	+ 5.9% ^f
Incurred	\$ 287,206	\$ 378,254	+\$ 91,048	+ 31.7%

^a Overall open WC program change. Count and cost increases because of 20 employees transported during the 8/21/09 Chatfield HS Mace incident and second quarter 2009 snow and ice slip and falls.

^b New WC count and cost increases are mainly because of 35 snow and ice slip and falls.

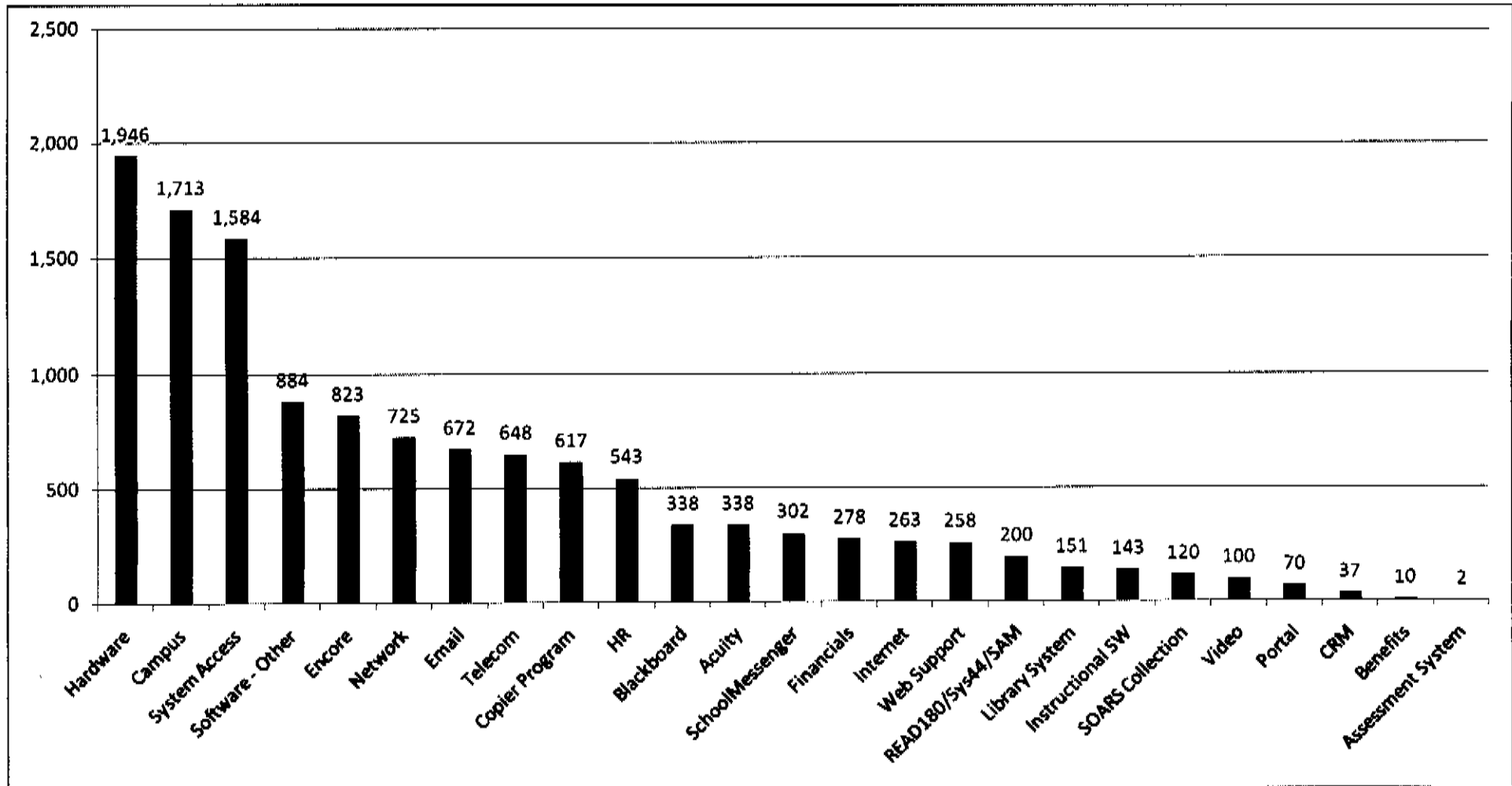
^c Fewer employee negotiated agreement property claims as well as District property thefts in fall of 2009.

^d Stable consistent internal APD experience period to period.

^e The District experienced fewer Auto Liability losses even with significant winter weather events during second quarter 2009. Additional emphasis on defensive driving/post accident refresher courses is thought to have contributed to the frequency reduction.

^f Second quarter WC count and cost increases account for most of the overall program change. C - 4

IT Service Metrics – October through December 2009



- 11,778 Cases resolved out of 12,765 submitted
- 72.2% Resolved in less than 48 hours
- 83.3% Resolved in 5 days or less

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

IT E-mail & Security Metrics – Oct through Dec 2009

E-mail SPAM Metrics

Type	Total
Total E-mails Reviewed	15,532,521
E-mails with Viruses -82% increase from previous qtr	91,779
E-mails with Unallowable Attachments -39% increase from previous qtr	7,247
Total E-mails Quarantined as SPAM (denied, quarantined, stripped) – 25% decrease from previous qtr	12,910,519
Total E-mails Allowed (normal delivery)	2,622,002

- 83.11% of external e-mail sent to the District e-mail system in the 2nd quarter was SPAM and was automatically quarantined
- Each employee would have received an average of about 409 SPAM emails per month

Security Metrics

- The District security systems blocked 4,898 (20.6% increase) critical internet threats in the 2nd qtr.
- The District security systems blocked 397 (245% increase) major internet threats in the 2nd qtr.
- The District web filter reviewed 1.58 billion internet pages in the quarter and denied access to about 4% of these pages.

IT Key Services Availability Performance Measures October - December 2009

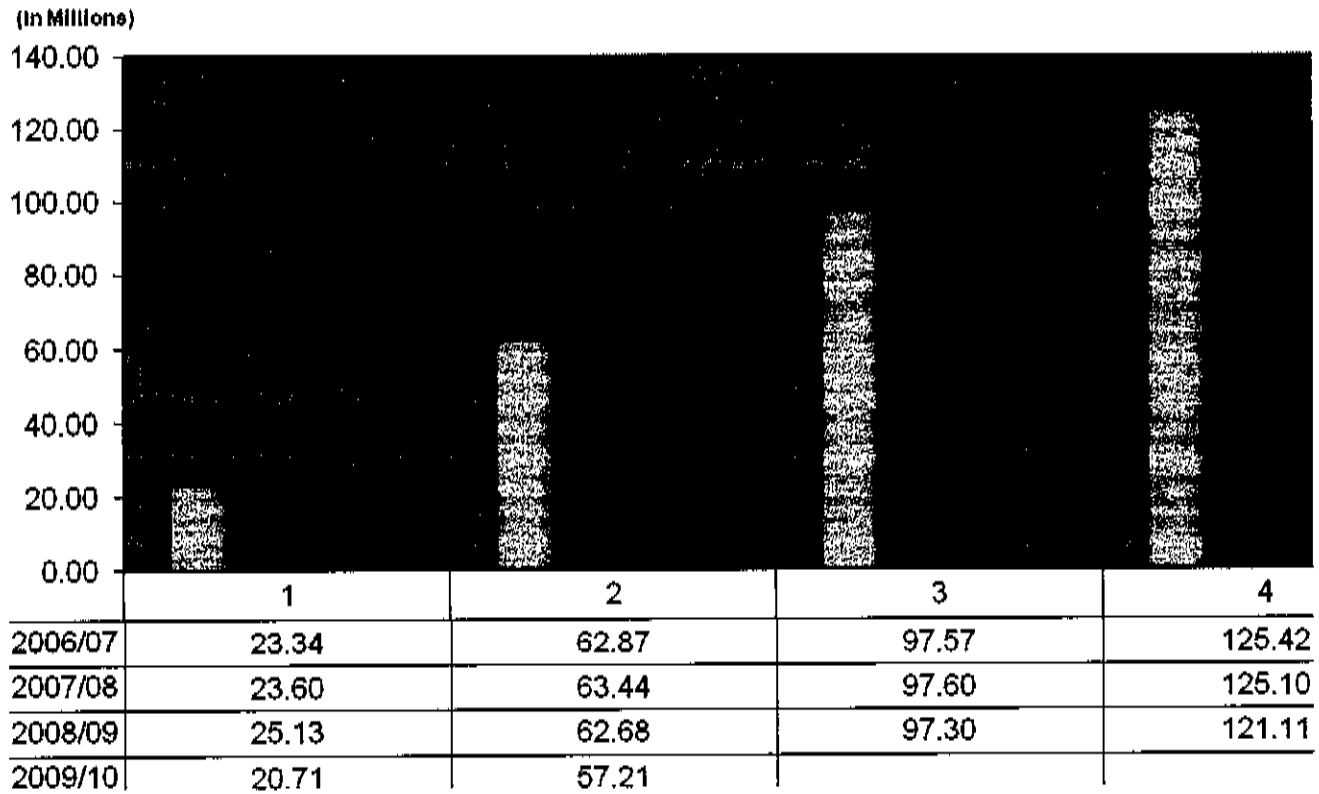
Target

Information Technology Service	Availability (1)	2nd Qtr 09-10	Performance (d=declining, i=improving, n/c=no change) (2)
Online Learning, PLC's and Content Mgt. (Blackboard)	99.50%	84.64%	█
Student Information System (Infinite Campus)	99.50%	82.44%	█
Facilities Maintenance Asset Lifecycle Management (Maximo)	99.50%	99.17%	Yellow(d)
Electronic Fleet Management (Zonar)	99.50%	99.43%	█
District External Web Site	99.50%	91.88%	█
District Email System (OWA)	99.50%	93.65%	█
Substitute Teacher System (SEMS)	99.50%	74.81%	█
Online Employment Application (PeopleSoft Recruiting)	99.50%	83.35%	█
Telephones (Qwest)	99.50%	100.00%	█
Voice Mail (Call Pilot)	99.50%	100.00%	█
Employee Self Service (PeopleSoft HR)	99.50%	94.67%	█
Financial System (PeopleSoft Financials)	99.50%	79.59%	█

(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

Appendix D

Glossary of General Fund Expense Descriptions

Description of Expense Line

General Administration

- Board of Education :	Board of Education Task Budget Advisory
- District Wide Administration:	Chief Academic Office Communications Office Educational Equity Employee Relations Governmental Relations Professional Development Superintendents Office Support Services Management Task Admin Staff Development

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

- School Direct Instruction Staffing:	School (including option schools) salary and benefit costs for direct instruction (includes class size relief). Challenge (Severe Profound) Child Find Choice area intervention Hearing Program Intervention services cluster Itinerant Jeffco Transition Services Lighthouse Program Sobesky Special Ed preschool
- Exceptional Student Services:	ESL Dual Language JCAPP Jeffco Net Academy Miller Mt. View Detention Summer School
- Other School Programs:	Connections Learning (Johnson Program) Gifted & Talented Homebound and Health Services Outdoor Labs
- School Discretionary Spending:	Schools non-salary direct expenses including athletics.

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

- School Indirect instruction:	Schools (including option schools) identified indirect accounts.
- Other School Support Programs:	<ul style="list-style-type: none"> Connections Learning (Johnson Program) Dropout Prevention & Recovery ESL Dual Language Expulsions & Discipline Family Literacy Gifted & Talented Homebound JCAPP Jeffco Net Academy Miller Mt. View Detention Out of District Placement Outdoor Labs Student Outreach Summer School School site and Central athletic expenses
- Athletics:	
- Exceptional Student Services:	<ul style="list-style-type: none"> Challenge (Severe Profound) Child Find Choice area intervention Grants Management Hearing Program Intervention services cluster Itinerant Jeffco Transition Services Lighthouse Program Sobesky Special Ed preschool
- Learning and Educational Achievement:	<ul style="list-style-type: none"> Assessment and Research Career & Technical Education Curriculum & Instruction Educational Technology I2a/School Improvement & Support Instructional Data Reporting Library Data Staff Development Student Services Community Superintendents
- School Management:	

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

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

Telecommunications, Network Services and Utilities

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

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

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

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

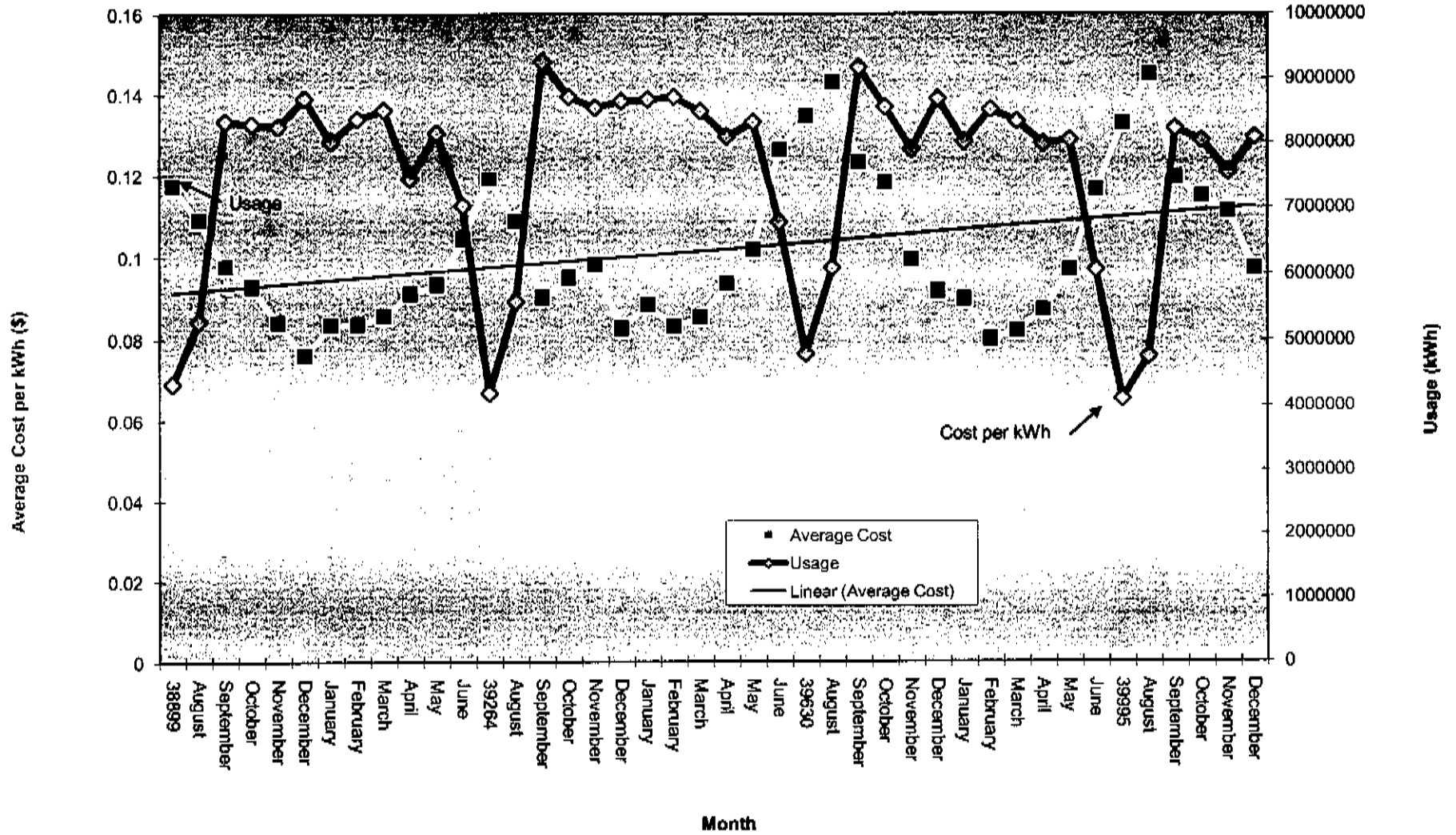
Mandatory and Other Transfers

	Colorado Preschool Child Care funding Capital Reserve funding Individual School transfers to Campus Risk management funding
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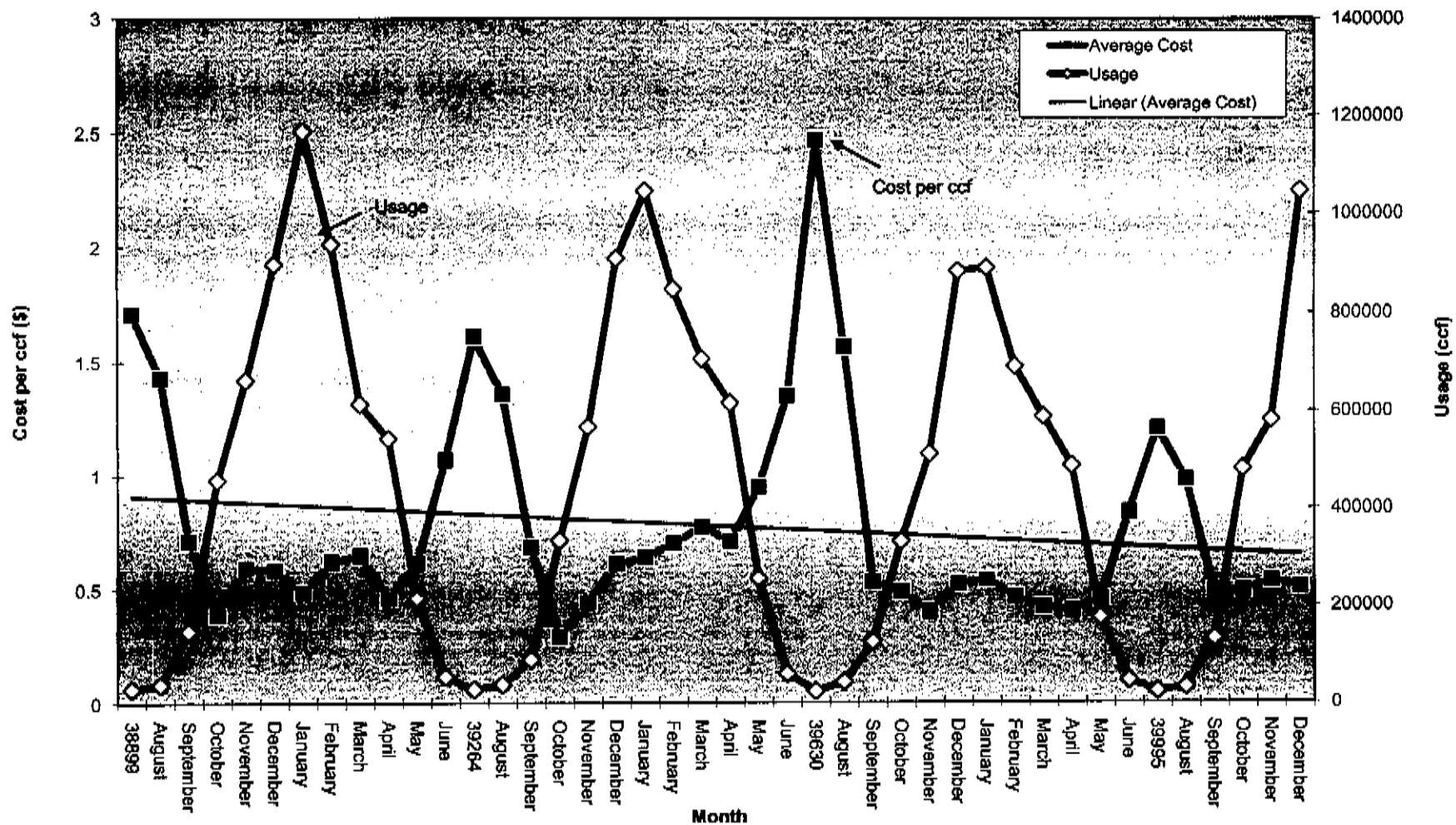
Note : Only major departments and schools are identified. Please refer to the budget book for complete listings for categories.

Appendix E

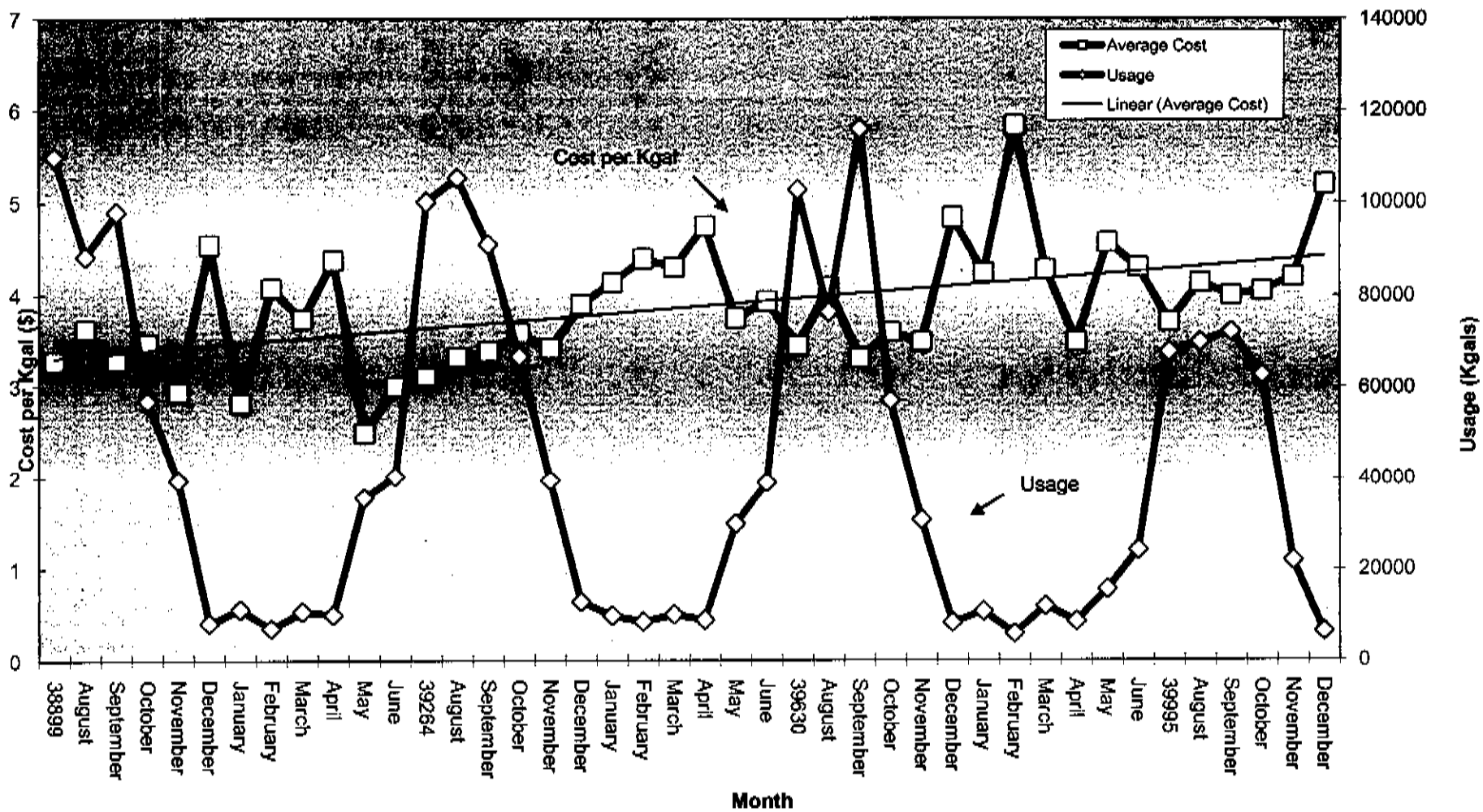
Jefferson County Public Schools Electric Cost and Usage



Jefferson County Public Schools Natural Gas Usage and Cost



Jefferson County Public Schools Water Cost and Usage



Appendix F

Executive Limitations - Business Services
2nd 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>

Appendix G

ARRA Stimulus Funding

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

IDEA - Part B and Preschool

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

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

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

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

Title I - D: Delinquent Institutions

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

Title II - D: Technology

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

National School Lunch Equipment

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

McKinney-Vento Homeless

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

National Board Certified Teacher Stipend

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

Jefferson County School District, No. R-1 ARRA Stimulus Grant Schedule of Awards, Expenditures, and FTEs For the six months ended December 31, 2009				
Grant Name	2009/2010 - 2010/2011 Grant Award	December 31, 2009 Actuals	2009/2010 Y-T-D % of Budget	FTEs Funded Each Year 2009/2010 - 2010/2011
IDEA - Part B and Preschool	\$ 15,459,800	\$ 2,195,300	14.20%	113.03
Title I - A: Low Income Students	9,309,800	2,138,211	22.97%	37.39
Title I -D: Delinquent Students	53,400	6,938	12.99%	-
Title II - D: Technology	277,500	33,989	12.25%	1.00
National School Lunch Equipment	179,300	161,306	89.96%	-
McKinney - Vento Homeless	70,000	3,853	5.50%	-
National Board Certified Teacher Stipend	25,600	25,600	100.00%	-
Total	\$ 25,375,400	\$ 4,565,196	17.99%	151.42