



# **Quarterly Financial Report For The Year Ended June 30, 2013**

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**Submitted to the Board of Education**

**September 25, 2013**

**Presented: October 3, 2013**

**by**

***Lorie B. Gillis***

***Chief Financial Officer***

***Kathleen Askelson***

***Executive Director, Finance***

Jeffco Public Schools

Quarterly Financial Report

For The Year Ended June 30, 2013

Table of Contents

<b>Description:</b>	<u>Page</u>
Cash Management Summary.....	1
Schedule of Investments.....	2
Cash Receipts and Disbursements .....	3
General Fund Revenues.....	4
General Fund Expenditures by Type .....	5
Summary of Transfers .....	6
General Fund Expenditures by Activity .....	7
Comparative Schedule of Beginning Fund Balance, Revenue, Expenditures and Ending Fund Balance for General Fund .....	9
Budget Reconciliation.....	10
Accruals and Estimates.....	11
Capital and Debt Service.....	12
Comparative Schedule of Revenues, Expenditures & Changes in Fund Balance for:	
Debt Service .....	13
Capital Reserve .....	14
Capital Projects .....	15
Special Revenue Funds .....	16
Comparative Schedule of Revenues, Expenditures & Changes in Fund Balance for:	
Grants.....	17
Campus Activity .....	18
Transportation.....	19
Enterprise Funds .....	20

Comparative Schedule of Revenues, Expenditures & Changes in Retained	
Earnings for:	
Food Service.....	22
Child Care.....	23
Property Management .....	24
Internal Service Funds.....	25
Comparative Schedule of Revenues, Expenditures and Changes in Retained	
Earnings for:	
Central Services .....	26
Employee Benefits .....	27
Insurance Reserve.....	28
Technology .....	29
Charter Schools .....	30
Comparative Schedule of Revenues, Expenditures and Changes in Fund	
Balance for Charter Schools .....	32

**Appendix A:**  
Employee Management Analysis

**Appendix B:**  
Flag Program Criteria

**Appendix C:**  
Performance Indicators

**Appendix D:**  
Glossary of General Fund Expense Descriptions

**Appendix E:**  
Utilities Cost and Usage

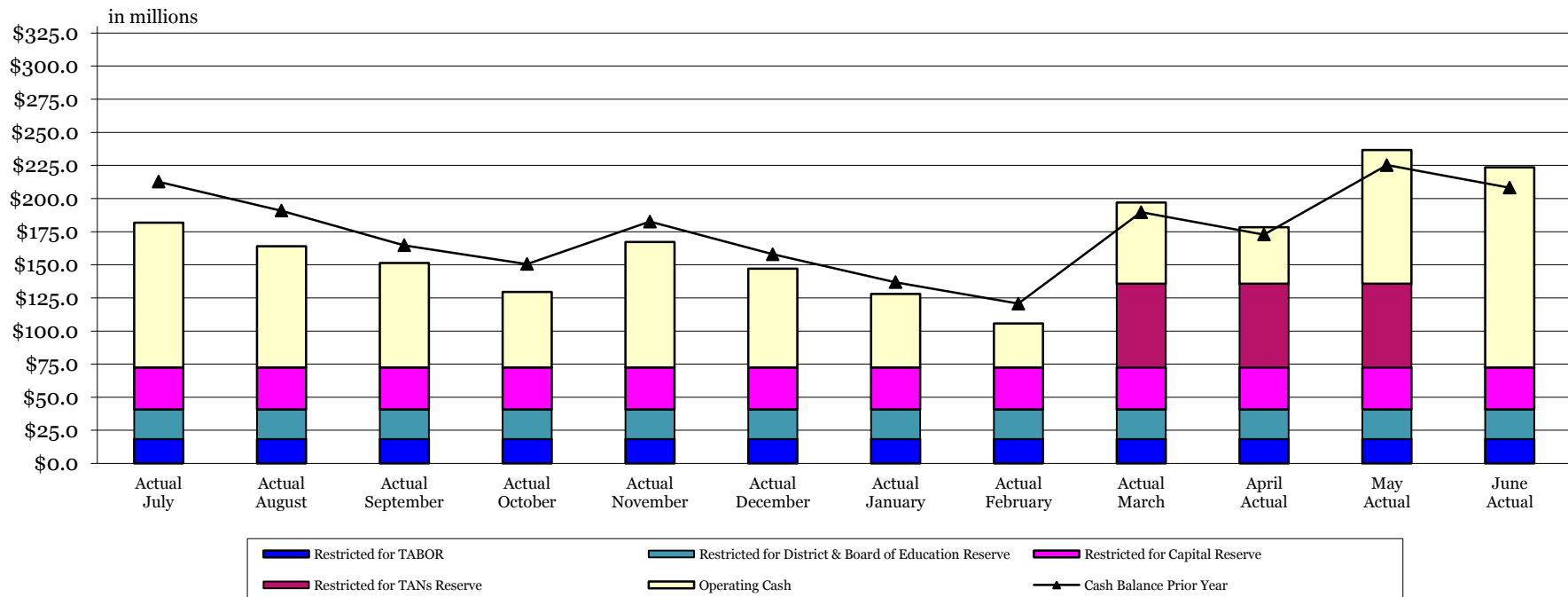
**Appendix F:**  
Executive Limitations Compliance

**Appendix G:**  
ARRA Stimulus Funding

## Cash Management

The total available operating cash balance on June 30, 2013, was \$223 million compared to \$208 million on June 30, 2012. This includes Operating and Reserve Funds. The issuance of TANs for the 2012/2013 fiscal year occurred in November and the proceeds are reflected in the balances shown. The amount necessary to repay the TANs issue is required to be set aside as a reserve beginning in March once property tax revenue is collected, as is reflected in the increase in cash balances beginning in March. The TANs issue was repaid in June. Included in the 2013 property tax receipts is the additional revenue resulting from the passage of the 2012 mill levy override. This new revenue source has increased cash levels above those of the prior year.

**Jeffco Public Schools**  
**Ending Cash Balances: July 2012 through June 2013**  
**As of June 30, 2013**



Jefferson County School District, No. R-1  
Schedule of Investments  
As of June 30, 2013

Financial Institution	Purchase Date	Maturity Date	Yield	Balance as of June 30, 2013	Percent of Portfolio
US Bank - Cash Concentration <sup>1</sup>			0.50%	\$ 75,210,429.94	33.63%
CSAFE TANs Repayment			0.13%	0.00	0.00%
CSAFE			0.13%	96,632,422.11	43.21%
<u>Cutwater Investment - FDA Proceeds <sup>2</sup></u>		Avg. maturity 793 days	0.73%	<u>51,769,901.41</u>	<u>23.15%</u>
<u>Invested/Total Pooled Cash<sup>3</sup></u>				<u>\$ 223,612,753.46</u>	<u>100.00%</u>
Weighted Average of yield and maturity on June 30, 2013			0.39%		
<u>Weighted Average as of June 30, 2012</u>			<u>0.44%</u>		
Change			-0.05%		
Checking - USBank Construction			0.00%	34,785.64	
Cutwater Investment of Bond Proceeds		Avg. maturity 575 days	0.40%	50,011,456.01	
<u>CSAFE - 2012 Bond Construction Proceeds</u>			0.13%	<u>64,891,312.50</u>	
<u>Total 2012 Construction Proceeds</u>				<u>\$ 114,937,554.15</u>	
<u>Wells Fargo Bond Redemption Fund</u>				<u>52,559,842.27</u>	
<u>Funds Held in Trust</u>				<u>\$ 167,497,396.42</u>	

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

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

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

Jefferson County School District  
Schedule of Cash Receipts and Disbursements  
As of June 30, 2013

	<b>2012/2013</b>	<b>2011/2012</b>	<b>Variance</b>
	<b>YTD Actual</b>	<b>YTD Actual</b>	<b>Increase (Decrease)</b>
<b>Total Cash Flow for All Funds (excluding Debt Service)</b>			
<b>Operating Cash Balance</b>	\$ 208,141,178	\$ 231,871,829	\$ (23,730,652)
<b>Receipts</b>			
Property Tax	184,381,318	188,490,055	(4,108,737)
Property Tax - 1999 Mill Levy Override	35,081,819	34,222,957	858,863
Property Tax - 2004 Mill Levy Override	38,290,292	37,282,974	1,007,318
Property Tax - 2012 Mill Levy Override <sup>1</sup>	37,543,426	-	37,543,426
Specific Ownership Tax	24,907,479	23,621,401	1,286,079
State Equalization	310,440,714	311,759,553	(1,318,839)
Other State Revenues	22,550,309	25,633,422	(3,083,113)
TAN Proceeds <sup>2</sup>	63,083,467	55,092,746	7,990,721
Food Service Receipts	21,797,514	22,452,932	(655,418)
School Based Fees (including Child Care)	45,625,644	44,767,015	858,629
Grant Receipts	44,480,709	46,552,753	(2,072,044)
Investment Earnings	262,675	801,358	(538,683)
Other Receipts	13,149,165	9,544,758	3,604,407
<b>Grand Total Receipts</b>	841,594,531	800,221,924	41,372,608
<b>Disbursements</b>			
Payroll - Employee	529,258,907	532,283,678	(3,024,771)
Payroll Related - Benefits	86,668,981	83,016,396	3,652,585
Capital Reserve Projects <sup>3</sup>	23,314,173	31,298,135	(7,983,962)
Non-Compensatory Operating Expenses	123,663,911	122,132,438	1,531,474
TAN Repayment	63,216,984	55,221,929	7,995,055
<b>Grand Total Disbursements</b>	826,122,957	823,952,576	2,170,381
<b>Net increase (decrease) in cash</b>	15,471,575	(23,730,652)	39,202,227
<b>Total Cash on hand</b>	\$ 223,612,752	\$ 208,141,177	\$ 15,471,575
TABOR Reserve (3%)	(18,500,000)	(17,166,000)	(1,334,000)
District & Board of Education Reserve (4%)	(22,289,700)	(22,888,000)	598,300
TAN Repayment Reserve	-	-	-
<b>Total Operating Cash</b>	\$ 182,823,052	\$ 168,087,177	\$ 14,735,875

<sup>1</sup> First year of property tax from the 2012 voter approved, mill levy override.

<sup>2</sup> Spend down of 2012 reserves increased amount needed for TAN's in 2013.

<sup>3</sup> Capital reserve projects timing, slower than anticipated.

Jefferson County School District  
General Fund Revenues  
As of June 30, 2013

	2012/2013 Y-T-D Revenue	2011/2012 Y-T-D Revenue	Variance Increase/(Decrease)	Percentage Increase/(Decrease)
Taxes <sup>1</sup>	\$ 322,718,603	\$ 282,525,965	\$ 40,192,638	14%
State of Colorado <sup>2</sup>	293,126,837	294,757,466	(1,630,629)	(1)%
Interest <sup>3</sup>	12	1,153,994	(1,153,982)	(100)%
Tuition, Fees & Other	16,022,254	15,464,774	557,480	4%
<b>Total Revenues</b>	<b>\$ 631,867,706</b>	<b>\$ 593,902,199</b>	<b>\$ 37,965,507</b>	<b>6%</b>

<sup>1</sup> Tax revenues are up due to the 2012 mill levy override.

<sup>2</sup> State School Finance Act revenues are down due to decreases in student count of \$2M.

<sup>3</sup> No interest recognized from forward delivery deferred interest from market downturn in May and June.

Total year-to-date expenditures for fiscal year 2013 are \$566,507,652. Expenditures were higher than prior year-to-date expenditures of \$566,139,750. A breakout by expenditure objects is reflected below:

**General Fund Expenditures by Type**  
For the year ended June 30, 2013

Account Description	Y-T-D Expenditures 2012/2013	Y-T-D Expenditures 2011/2012	Variance Increase (Decrease)	Percent Increase (Decrease)	Comments
Salaries	\$ 391,672,339	\$ 393,757,316	\$ (2,084,977)	(1)%	Increase/Decrease: The budgeted reductions for the current fiscal year include the reduction of 30 FTE's and other FTE reductions driven by decreased student enrollment. The 3% reductions for teacher contracts began on September 1, 2011.
Benefits	103,063,802	100,761,405	\$ 2,302,397	2%	Increase/Decrease: PERA contributions have increased due to the legislatively mandated increase in employer contribution rate. The PERA rate effective January 1, 2013 is 16.55%. The increase is partially offset by benefits associated with FTE and compensation reductions.
Purchased Services	54,916,842	52,599,613	\$ 2,317,229	4%	Increase/Decrease Unemployment Insurance \$(142,000) Technology Services \$(595,000) Utilities \$1.4M County Treasurer Fees \$97,000 Legal Fees/ADA Settlements \$57,000 Election Expense \$369,000 Consultants/Contract Services \$263,000 Const. Maint/Repair Bldg \$(400,000) Out of district/Spec Ed. \$1.2M Voice Communication Line \$(159,000) Building Rental \$(47,000) Interest Exp./Other \$(274,000)
Materials and Supplies	16,094,265	17,138,749	\$ (1,044,484)	(6)%	Increase/Decrease Textbooks \$36,000 Copier Usage \$75,000 Instructional Materials/Equip. \$(965,000) Library/Audio Visual Materials \$36,000 Uniforms \$40,000 Curriculum/Staff Training \$46,000 Office Materials/Equip. \$(282,000) Maint. Materials/Supplies \$169,000 Vehicle Fuel \$(230,000) Shop Supplies \$32,000
Capital Outlay	760,404	1,882,668	\$ (1,122,264)	(60)%	Increase/Decrease: Plant/Shop Equipment \$62,000 Building Improvements \$(1.1M) Instructional Equipment \$(65,000)
<b>Total Expenditures</b>	<b>\$ 566,507,652</b>	<b>\$ 566,139,750</b>	<b>\$ 367,902</b>	<b>0%</b>	



**Transfers:**

The following table summarizes the transfers from the General Fund:

<b>Summary of Transfers From the General Fund</b>		
	<u>2012/2013</u> <u>Year to date</u>	<u>2011/2012</u> <u>Year to date</u>
<b>Mandatory and Other Transfers</b>		
Mandatory transfer of Colorado Preschool funding	4,065,067	4,040,569
Transfer to Capital Reserve	21,526,000	20,556,000
Transfer to Insurance Reserve	6,598,700	6,581,000
Mandatory transfer to Transportation	<u>13,211,610</u>	<u>12,343,139</u>
<b>Total mandatory and required transfers</b>	<u>45,401,377</u>	<u>43,520,708</u>
<b>Additional Transfers</b>		
Transfer to Technology for infrastructure <sup>1</sup>	5,450,000	2,450,000
Transfer to Campus Activity to cover waived fees	<u>596,665</u>	<u>498,276</u>
<b>Total additional transfers</b>	<u>6,046,665</u>	<u>2,948,276</u>
<b>Total transfers</b>	<u>\$ 51,448,042</u>	<u>\$ 46,468,984</u>

<sup>1</sup>Transfer includes \$2.7M of one-time mill levy override funds for the investment in instructional infrastructure (Classroom Dashboard) as approved by the Board of Education.

**General Fund – Expenditures by Activity for the year ended June 30, 2013**

Description	Y-T-D Expenditures 2012/2013	Y-T-D Expenditures 2011/2012	Variance Increase (Decrease)	Percent Increase (Decrease)	Comments
<b>General Administration:</b>					
Board of Education, Superintendent, Community Superintendents and Communications	\$ 3,463,985	\$ 3,259,520	204,465	6%	Increase/Decrease: Compensation and Benefits \$(165,000) Mileage/Travel \$(5,000) Audit Fees \$15,000 Election Expense \$369,000 Student Transportation \$(5,300) Community Relations \$15,000 District Meetings/Conf. \$(9,000) Printing \$(11,000) Contract Services \$11,000 Telephone/Pagers \$(3,700) Photographic Supplies \$(3,000)
Business Services	24,340,559	24,888,564	(548,005)	(2)%	Increase/Decrease: Compensation and Benefits \$(226,000) Legal Fees \$16,000 County Treasury Fees \$97,000 Unemployment Comp. \$(142,000) Technology Services \$(414,000) Interest Exp./Other \$274,000 Employee Training/Conf. \$(51,000) Contract Services/Consultants \$(132,000) Contract Maint./Equipment Repair \$26,000
<b>General Administration Total</b>	<b>27,804,544</b>	<b>28,148,084</b>	<b>(343,540)</b>	<b>(1)%</b>	
<b>School Administration</b>	<b>46,137,612</b>	<b>46,466,520</b>	<b>(328,908)</b>	<b>(1)%</b>	Increase/Decrease: Compensation and Benefits \$(566,000) Copier Usage \$51,000 Office Materials/Equip. \$21,000 Marketing/Advertising \$28,000 Contract Services \$22,000 Building Improvements \$53,000 Athletic Equipment \$7,000 Maint. Materials/Supplies \$8,000 Vehicles \$21,000 Construction Maint./Repair \$8,000 Plant/Shop Equip. \$12,000 Software Purchase \$7,000
<b>General Instruction</b>	<b>323,643,533</b>	<b>321,963,109</b>	<b>1,680,423</b>	<b>1%</b>	Increase/Decrease: Compensation and Benefits \$1.1M Building Improvements \$55,000 Textbooks \$(41,000) Copier Usage \$23,000 Contract Services \$59,000 Instructional Materials/Equip. \$476,000 Out of District Reimbursements \$35,000 Staff Training \$25,000 Athletic Game Costs \$(46,000)
<b>Special Education Instruction</b>	<b>56,030,356</b>	<b>51,571,414</b>	<b>4,458,942</b>	<b>9%</b>	Increase/Decrease: Compensation and Benefits \$2.66M Out of District Placement \$1.16M Instructional Materials/Equip. \$334,000 Contract Services \$295,000 Office Materials/Equip \$(53,000) Testing Materials \$91,000 Swap Matching Transfer \$(26,000)

<b>General Fund – Expenditures by Activity for the year ended June 30, 2013</b>					
<b>Description</b>	<b>Y-T-D Expenditures 2012/2013</b>	<b>Y-T-D Expenditures 2011/2012</b>	<b>Variance Increase (Decrease)</b>	<b>Percent Increase (Decrease)</b>	<b>Comments</b>
<b>Instructional Support:</b>					
Student Counseling and Health Services	32,737,005	34,212,420	(1,475,416)	(4)%	Increase/Decrease: Compensation and Benefits \$(1.42M) Legal \$31,000 Instructional Materials/Equip. \$(14,000) Office Mat./Equipment \$(70,000)
Curriculum Development and Training	15,960,564	17,896,687	(1,936,123)	(11)%	Increase/Decrease: Compensation and Benefits \$72,000 Instructional Materials/Equip. \$(1.83M) Contract Services/Labor \$(70,000) Software Purchase \$97,000 Textbooks \$78,000 Office Mat./Equip. \$(166,000) Curriculum Dev/Training \$73,000 Technology Services \$(180,000) Testing Materials \$(113,000) Contract Maint./Equip. Repair \$53,000 Permits/Licenses/Fees \$46,000
<b>Instructional Support Total</b>	<b>48,697,568</b>	<b>52,109,108</b>	<b>(3,411,539)</b>	<b>(7)%</b>	
<b>Operations and Maintenance:</b>					
Utilities and Energy Management	19,928,009	18,907,623	1,020,386	5%	Increase/Decrease: Compensation and Benefits \$(9,000) Refuse and Dump fees \$23,000 Natural Gas \$236,000 Electricity \$959,000 Voice/Data Communication Line \$(159,000) Water \$(26,000)
Custodial	24,442,608	24,608,129	(165,521)	(1)%	Increase/Decrease: Compensation and Benefits \$(252,000) Plant/Shop Equip. \$21,000 Small Hand Tools \$(19,000) Custodial Supplies \$14,000 Maint. Materials/Supplies \$64,000 Office Mat./Equip \$5,000
Facilities	\$ 17,382,167	\$ 19,751,318	\$ (2,369,152)	(12)%	Increase/Decrease: Compensation and Benefits \$(811,000) Const. Maint./Repair Bldg. \$(419,000) Maint. Materials/Inventory \$99,000 Building Improvements \$(1.22M) Plant/Shop Equip./Supplies \$62,000 Contract Services/Labor \$80,000 Athletic Supplies \$38,000 Vehicle Fuel \$(230,000) Uniforms \$39,000
School Site Supervision	2,441,256	2,614,445	(173,189)	(7)%	Increase/Decrease: Compensation and Benefits \$112,000
<b>Operations and Maintenance Total</b>	<b>64,194,040</b>	<b>65,881,515</b>	<b>(1,687,475)</b>	<b>(3)%</b>	
<b>Total Expenditures</b>	<b>\$ 566,507,652</b>	<b>\$ 566,139,750</b>	<b>\$ 367,903</b>	<b>0%</b>	

**Jefferson County School District, No. R-1**  
**Comparative Schedule of Beginning Fund Balance, Revenue, Expenditures, and Ending Fund Balance**  
**For the year ended**  
**June 30, 2013**  
**General Fund**

	<b>June 30, 2011</b>	<b>2011/2012</b>	<b>June 30, 2012</b>	<b>2011/2012</b>	<b>2012/2013</b>	<b>June 30, 2013</b>	<b>2012/2013</b>
	<b>Actuals</b>	<b>Revised</b>	<b>Actuals</b>	<b>Y-T-D % of</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Y-T-D % of</b>
		<b>Budget</b>		<b>Budget</b>			<b>Budget</b>
<b>Beginning Fund Balance GAAP Basis</b>	79,460,466	55,140,500	54,761,088	99.31%	36,054,500	36,054,553	100.00%
<b>Revenues</b>							
Property taxes	269,450,527	259,206,600	258,988,299	99.92%	298,900,000	297,711,845	99.60%
State of Colorado	305,045,575	294,384,000	294,757,466	100.13%	292,420,000	293,126,837	100.24%
Specific ownership taxes	23,665,288	23,053,100	23,537,666	102.10%	24,600,000	25,006,758	101.65%
Interest earnings	760,524	1,000,000	1,153,994	115.40%	150,000	12	0.01%
Tuition, fees and other	15,661,087	14,800,000	15,464,774	104.49%	15,390,000	16,022,254	104.11%
<b>Total revenues</b>	<b>614,583,001</b>	<b>592,443,700</b>	<b>593,902,199</b>	<b>100.25%</b>	<b>631,460,000</b>	<b>631,867,706</b>	<b>100.06%</b>
<b>Expenditures</b>							
<b>Current:</b>							
General administration	29,265,328	30,898,796	28,148,084	91.10%	29,521,114	27,804,543	94.19%
School administration	49,396,817	46,130,309	46,466,520	100.73%	46,494,957	46,137,612	99.23%
General instruction	326,785,648	325,568,222	321,963,109	98.89%	323,544,131	323,643,533	100.03%
Special Ed instruction	55,436,295	52,944,456	51,571,414	97.41%	57,413,779	56,030,356	97.59%
Instructional support	53,454,274	53,451,434	52,109,108	97.49%	50,267,548	48,697,568	96.88%
Operations and maintenance	67,352,721	65,707,083	65,881,515	100.27%	64,964,171	64,194,040	98.81%
Transportation	20,425,963	-	-	-	-	-	0.00%
<b>Total expenditures</b>	<b>602,117,046</b>	<b>574,700,300</b>	<b>566,139,750</b>	<b>98.51%</b>	<b>572,205,700</b>	<b>566,507,652</b>	<b>99.00%</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>12,465,955</b>	<b>17,743,400</b>	<b>27,762,449</b>	<b>156.47%</b>	<b>59,254,300</b>	<b>65,360,054</b>	<b>110.30%</b>
<b>Other financing sources (uses):</b>							
<b>Transfers in (out):</b>							
Child care fund	(4,284,448)	(4,072,600)	(4,040,569)	99.21%	(4,066,000)	(4,065,067)	99.98%
Capital reserve	(23,208,000)	(20,556,000)	(20,556,000)	100.00%	(21,526,000)	(21,526,000)	100.00%
Insurance reserve	(6,793,500)	(6,581,000)	(6,581,000)	100.00%	(6,598,700)	(6,598,700)	100.00%
Technology	(2,450,000)	(2,450,000)	(2,450,000)	100.00%	(5,450,000)	(5,450,000)	100.00%
Campus activity	(429,385)	(550,000)	(498,276)	90.60%	(600,000)	(596,665)	99.44%
Transportation	-	(13,403,600)	(12,343,139)	92.09%	(13,998,600)	(13,211,610)	94.38%
<b>Total other financing sources (uses)</b>	<b>(37,165,333)</b>	<b>(47,613,200)</b>	<b>(46,468,984)</b>	<b>97.60%</b>	<b>(52,239,300)</b>	<b>(51,448,042)</b>	<b>98.49%</b>
<b>Revenue over (under) expenditures</b>	<b>(24,699,378)</b>	<b>(29,869,800)</b>	<b>(18,706,535)</b>	<b>62.63%</b>	<b>7,015,000</b>	<b>13,912,012</b>	<b>198.32%</b>
<b>Reserves:</b>							
<b>Restricted/Committed/Assigned</b>							
TABOR	15,932,358	17,166,000	15,839,341	92.27%	16,717,200	15,756,129	94.25%
School carryforward reserve	13,300,000	10,000,000	13,860,000	138.60%	13,300,000	11,500,000	86.47%
Utility reserve	2,000,000	2,000,000	2,000,000	100.00%	2,000,000	2,000,000	100.00%
<b>Unassigned budget basis</b>							
Board of Education Policy reserve	24,041,744	22,888,000	22,780,550	99.53%	22,289,700	22,660,306	101.66%
Undesignated reserves	(513,014)	(26,783,300)	(18,425,338)	68.79%	(11,237,400)	(1,949,870)	17.35%
<b>Total Unassigned Fund Balance</b>	<b>23,528,730</b>	<b>(3,895,300)</b>	<b>4,355,212</b>	<b>(111.81)%</b>	<b>11,052,300</b>	<b>20,710,436</b>	
<b>Ending Fund Balance GAAP</b>	<b>54,761,088</b>	<b>25,270,700</b>	<b>36,054,553</b>	<b>219%</b>	<b>43,069,500</b>	<b>49,966,565</b>	<b>116.01%</b>

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**Jefferson County School District, No. R-1  
Budget Reconciliation  
June 30, 2013**

	<b>Revenue Budget</b>	<b>Appropriation Budget</b>	<b>Org Budget</b>
<b>2012/2013 Original Adopted Budget</b>	582,693,700	605,180,900	605,180,900
Approved via Supplemental Appropriation – Mill Levy Override	39,000,000	9,925,000	9,925,000
Approved via 2nd Supplemental Appropriation			
Revenue increase	9,766,300		
Increases for General Fund transfers to other funds		339,100	339,100
Increased General Fund expenditures		9,000,000	9,000,000
	631,460,000	615,105,900	624,445,000
<hr/>			
2012/2013 Psoft Budget (excluding Carryforward)	631,460,000	624,445,000	624,445,000

## 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 quarter ended June 30, 2013**

Food service	\$	67,572
Property Management		4,610
General fund		1,403,064
Charter schools		398,041
Grants		155,076
Campus activity		234,392
Risk Management		19,262
Central services		110,537
Transportation		436,951
Employee benefits		259,332
Technology		192,398
<b>Total accruals and estimates</b>		<b>\$3,281,235</b>

## **Capital Funds:**

### **Debt Service Fund**

On September 12, 2012, the district issued \$69,540,000 in general obligation bonds to advance refund the 2006 Series bonds of \$66,800,000 and \$2,200,000 of the 2004 Series bonds. The refunding resulted in a \$5,152,779 economic gain. Property tax revenue decreased from the prior year with a decreased mill levy, due to lower debt service. The decrease in bond mill levy partially mitigated the increase in override mill levy to the taxpayer.

### **Capital Reserve Fund**

Capital Reserve revenues include a sale of easement property in the second quarter for \$215,000 and fees in lieu from Jefferson County and Lakewood. Planned revenues include the sale of Martensen. Major projects for the year include paving, fire alarms and roof replacement and repairs. Expenditures for the year were close to the adopted budget estimate. Additional transfers were added through the supplemental budget appropriation for safety improvements.

### **Capital Projects Fund**

On December 18, 2012, the district issued bonds resulting in proceeds of \$116,326,643. This amount includes a premium of \$17,864,793. Work has commenced across the district on projects to keep facilities warm, safe and dry, which includes roof replacements and fire alarm improvements.

**Jefferson County School District, No. R-1**  
**Debt Service**  
**Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**For the year ended June 30, 2013**

	<b>June 30, 2011</b>	<b>2011/2012</b>	<b>June 30, 2012</b>	<b>2011/2012</b>	<b>2012/2013</b>	<b>June 30, 2013</b>	<b>2012/2013</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Y-T-D % of Budget</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Y-T-D % of Budget</b>
Revenue:							
Property tax	\$ 82,018,332	\$ 81,400,000	\$ 77,770,429	95.54%	\$ 52,039,700	\$ 51,969,139	99.86%
Interest	1,839	5,000	2,282	45.64%	5,000	2,489	49.78%
Total revenues	<u>82,020,171</u>	<u>81,405,000</u>	<u>77,772,711</u>	<u>95.54%</u>	<u>52,044,700</u>	<u>51,971,628</u>	<u>99.86%</u>
Expenditures:							
Debt service							
Principal retirements	50,925,000	50,080,000	50,080,000	100.00%	51,465,000	51,465,000	100.00%
Interest and fiscal charges	26,984,288	24,019,600	24,001,813	99.93%	22,466,800	22,451,708	99.93%
Total debt service	<u>77,909,288</u>	<u>74,099,600</u>	<u>74,081,813</u>	<u>99.98%</u>	<u>73,931,800</u>	<u>73,916,708</u>	<u>99.98%</u>
Excess of revenues over (under) expenditures	4,110,883	7,305,400	3,690,898	50.52%	(21,887,100)	(21,945,080)	100.26%
Other financing sources (uses)							
General obligation bond proceeds	-	-	-	-	69,540,000	69,540,000	100.00%
Payment to refunded bond escrow agent	-	-	-	-	(83,415,200)	(83,415,163)	100.00%
Premium from refunding bonds	-	-	-	-	13,432,000	13,431,992	100.00%
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(443,200)</u>	<u>(443,171)</u>	<u>99.99%</u>
Excess of revenues and other financing sources & uses over (under) expenditures	4,110,883	7,305,400	3,690,898	50.52%	(22,330,300)	(22,388,251)	100.26%
Fund balance – beginning	<u>68,230,744</u>	<u>72,208,700</u>	<u>72,341,627</u>	<u>100.18%</u>	<u>76,032,500</u>	<u>76,032,525</u>	<u>100.00%</u>
Fund balance – ending	<u>\$ 72,341,627</u>	<u>\$ 79,514,100</u>	<u>\$ 76,032,525</u>	<u>95.62%</u>	<u>\$ 53,702,200</u>	<u>\$ 53,644,274</u>	<u>99.89%</u>

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**Jefferson County School District, No. R-1**  
**Capital Reserve**  
**Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**For the year ended June 30, 2013**

	<b>June 30, 2011</b>	<b>2011/2012</b>	<b>June 30, 2012</b>	<b>2011/2012</b>	<b>2012/2013</b>	<b>June 30, 2013</b>	<b>2012/2013</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Y-T-D % of Budget</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Y-T-D % of Budget</b>
<b>Revenue:</b>							
Interest	\$ 75,353	\$ 100,000	\$ -	0.00%	\$ 125,000	\$ -	0.00%
Other	1,358,775	250,000	263,529	105.41%	2,850,000	1,322,568	46.41%
Total revenues	<u>1,434,128</u>	<u>350,000</u>	<u>263,529</u>	<u>75.29%</u>	<u>2,975,000</u>	<u>1,322,568</u>	<u>44.46%</u>
<b>Expenditures:</b>							
Capital outlay							
Facility improvements	23,880,587	25,950,600	22,065,871	85.03%	25,658,700	25,335,189	98.74%
District utilization	1,145,613	1,410,400	871,121	61.76%	1,750,000	1,509,770	86.27%
New construction	3,636,511	1,597,000	74,133	4.64%	599,000	-	0.00%
Vehicles	458,943	2,530,700	4,348,499	171.83%	2,943,800	2,509,647	85.25%
Total expenditures	<u>29,121,654</u>	<u>31,488,700</u>	<u>27,359,625</u>	<u>86.89%</u>	<u>30,951,500</u>	<u>29,354,606</u>	<u>94.84%</u>
Excess of revenues over (under) expenditures	(27,687,526)	(31,138,700)	(27,096,096)	(11.59)%	(27,976,500)	(28,032,038)	100.20%
<b>Other financing sources (uses)</b>							
Operating transfer in	23,208,000	20,556,000	20,556,000	100.00%	21,526,000	21,526,000	100.00%
Total other financing sources (uses)	<u>23,208,000</u>	<u>20,556,000</u>	<u>20,556,000</u>	<u>100.00%</u>	<u>21,526,000</u>	<u>21,526,000</u>	<u>100.00%</u>
<b>Special item:</b>							
Sale of property	2,000,000	-	-	-	-	-	-
Excess of revenues and other financing sources & uses over (under) expenditures	(2,479,526)	(10,582,700)	(6,540,096)	61.80%	(6,450,500)	(6,506,038)	100.86%
Fund balance – beginning	<u>36,398,659</u>	<u>21,272,100</u>	<u>33,919,133</u>	<u>159.45%</u>	<u>27,379,000</u>	<u>27,379,037</u>	<u>100.00%</u>
Fund balance – ending	<u>\$ 33,919,133</u>	<u>\$ 10,689,400</u>	<u>\$ 27,379,037</u>	<u>256.13%</u>	<u>\$ 20,928,500</u>	<u>\$ 20,872,999</u>	<u>99.73%</u>

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**Jefferson County School District, No. R-1  
Capital Projects  
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance  
For the year ended June 30, 2013**

	<b>June 30, 2011</b>	<b>2011/2012</b>	<b>June 30, 2012</b>	<b>2011/2012</b>	<b>2012/2013</b>	<b>June 30, 2013</b>	<b>2012/2013</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Y-T-D % of Budget</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Y-T-D % of Budget</b>
Revenue:							
Interest	\$ -	\$ -	-	-	100,000	33,327	33.33%
Other	-	-	-	-	-	-	0.00%
Total revenues	-	-	-	-	100,000	33,327	0.00%
Expenditures:							
Capital outlay							
Facility improvements	-	-	-	-	8,100,000	5,307,620	65.53%
District utilization	-	-	-	-	-	-	-
New construction	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	8,100,000	5,307,620	65.53%
Excess of revenues over (under) expenditures	-	-	-	-	(8,000,000)	(5,274,293)	65.93%
Other financing sources (uses)							
General obligation bond issuance	-	-	-	-	99,000,000	99,000,000	100.00%
Premium on bond issuance	-	-	-	-	17,864,800	17,864,793	100.00%
Total other financing sources (uses)	-	-	-	-	116,864,800	116,864,793	100.00%
Excess of revenues and other financing sources & uses over (under) expenditures	-	-	-	-	108,864,800	111,590,500	102.50%
Fund balance – beginning	-	-	-	-	-	-	-
Fund balance – ending	\$ -	\$ -	-	-	108,864,800	111,590,500	102.50%

## **Special Revenue Funds:**

### **Grants Fund**

The Grants Fund has more revenue than expenditures of \$794,361 for the year ended June 30, 2013. The expenditures are lower than the revised budget by \$3,424,693 primarily due to the Strategic Compensation performance pay budget amount which is purposely set high enough to cover the possibility of most of the staff reaching their goals in the current year. The actual payouts were about \$1,000,000 lower than budgeted. We will be using the under spending to set aside budget to help cover the final year of performance payouts in September 2015. Expenditures through the fourth quarter are lower than in the prior year by \$2,281,199. The major expenditure variances between the two years are:

- Decreased spending of \$976,400 for IDEA – Special Education. During the prior year, expenditures were higher because excess carryforward balances were spent down.
- Decreased spending of \$670,000 for the BEST – Conifer Waste Water Project grant. The majority of work was completed in the prior fiscal year.
- Decreased spending from the prior year of \$1,439,100 due to the final spend down of ARRA Stimulus grants during the prior year including Title I-A – Services to Disadvantaged Students, IDEA – Special Education and Education Jobs grant.
- Increased spending of \$707,600 for Title I-A – Services to Disadvantaged Students due to a combination of a large purchase of iPads for every student at six Title I schools and decreased spending for contracted services for tutoring and Success in Sight professional development.
- Decreased spending of \$1,365,900 for Title II-A – Teacher Quality due to spend down of carry forward in the prior year.
- Increased spending of \$858,500 for Strategic Compensation due to full implementation of pay for performance plan in the current year.

### **Campus Activity Fund**

The Campus Activity Fund ended the year very close to the prior year. Revenues are \$40,815 less than the prior year. Fluctuation in the individual revenue lines changed from the prior year was due to the change in billing process to schools for outdoor lab. Expenses are up \$134,572 from the prior year. Variances within the fund occur with timing of school activities and one time school events or trips.

### **Transportation Fund**

Transportation revenues are \$223,092 higher than the prior year. The majority of the increase is due to a fee increase of \$50 per student for an annual bus pass. Ridership did remain stable for the 2012/2013 school year. State transportation funding also had an increase over the prior year. Expenditures for salaries and benefits increased over the prior year with the 1 percent payments to employees in the spring and increased transportation needs for special education students.

**Jefferson County School District, No. R-1**  
**Grants**  
**Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**For the year ended June 30, 2013**

	<b>June 30, 2011</b>	<b>2011/2012</b>	<b>June 30, 2012</b>	<b>2011/2012</b>	<b>2012/2013</b>	<b>June 30, 2013</b>	<b>2012/2013 Y-</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Y-T-D % of</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>T-D %</b>
				<b>Budget</b>			<b>of Budget</b>
<b>Revenue:</b>							
Federal government	\$ 58,372,859	47,943,800	\$ 41,412,278	86.38%	\$ 44,062,200	\$ 41,688,271	94.61%
State of Colorado	2,348,455	5,025,500	4,208,166	83.74%	1,302,600	537,832	41.29%
Gifts and grants	474,962	781,300	654,213	83.73%	620,600	1,128,965	181.92%
Total revenues	<u>61,196,276</u>	<u>53,750,600</u>	<u>46,274,657</u>	<u>86.09%</u>	<u>45,985,400</u>	<u>43,355,068</u>	<u>94.28%</u>
<b>Expenditures:</b>							
General administration	3,103,961	4,189,800	3,579,764	85.44%	3,831,800	3,818,037	99.64%
School administration	926,572	874,900	845,314	96.62%	-	-	0.00%
General instruction	23,454,689	11,464,200	9,828,539	85.73%	10,016,800	10,349,712	103.32%
Special ed instruction	18,304,076	16,897,900	13,946,310	82.53%	12,829,100	12,683,152	98.86%
Instructional support	15,132,939	18,636,100	16,078,791	86.28%	19,002,500	15,442,800	81.27%
Operations and maintenance	103,351	873,500	781,467	89.46%	90,000	66,470	73.86%
Transportation	197,760	814,200	317,721	39.02%	215,200	200,536	93.19%
Total expenditures	<u>61,223,348</u>	<u>53,750,600</u>	<u>45,377,906</u>	<u>84.42%</u>	<u>45,985,400</u>	<u>42,560,707</u>	<u>92.55%</u>
Excess of revenue over expenditures	(27,072)	-	896,751	0.00%	-	794,361	0.00%
<b>Other financing sources</b>							
Transfer to campus activity fund	-	-	-	-	-	-	0.00%
Total other financing sources (uses)	-	-	-	-	-	-	0.00%
Excess of revenues and other financing sources and uses over (under) expenditures	(27,072)	-	896,751	0.00%	-	794,361	0.00%
Fund balance – beginning	2,030,994	1,980,900	2,003,922	101.16%	2,900,673	2,900,673	100.00%
Fund balance – ending	<u>\$ 2,003,922</u>	<u>\$ 1,980,900</u>	<u>\$ 2,900,673</u>	<u>146.43%</u>	<u>\$ 2,900,673</u>	<u>\$ 3,695,034</u>	<u>127.39%</u>

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**Jefferson County School District, No. R-1**  
**Campus Activity**  
**Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**For the year ended June 30, 2013**

	<b>June 30, 2011</b>	<b>2011/2012</b>	<b>June 30, 2012</b>	<b>2011/2012</b>	<b>2012/2013</b>	<b>June 30, 2013</b>	<b>2012/2013</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Y-T-D % of Budget</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Y-T-D % of Budget</b>
<b>Revenue:</b>							
Interest	\$ 4,236	\$ 3,400	\$ 2,951	86.79%	\$ 3,400	\$ 1,741	51.21%
Student activities	6,783,734	6,369,100	6,890,528	108.19%	6,369,100	6,670,205	104.73%
Fundraising	4,661,295	4,588,900	4,189,587	91.30%	4,588,900	4,123,792	89.86%
Fees and dues	6,712,610	7,164,100	6,257,191	87.34%	7,164,100	5,718,334	79.82%
Donations	3,120,410	2,797,800	2,873,810	102.72%	2,797,800	3,501,787	125.16%
Other	2,519,130	2,360,700	2,100,923	89.00%	2,360,700	2,258,316	95.66%
Total revenues	<u>23,801,415</u>	<u>23,284,000</u>	<u>22,314,990</u>	<u>95.84%</u>	<u>23,284,000</u>	<u>22,274,175</u>	<u>95.66%</u>
<b>Expenditures:</b>							
Athletics and activities	23,659,460	23,802,600	22,675,647	95.27%	24,102,600	22,810,219	94.64%
Total expenditures	<u>23,659,460</u>	<u>23,802,600</u>	<u>22,675,647</u>	<u>95.27%</u>	<u>24,102,600</u>	<u>22,810,219</u>	<u>94.64%</u>
Excess of revenue over (under) expenditures	141,955	(518,600)	(360,657)	69.54%	(818,600)	(536,044)	65.48%
Transfer from other funds	<u>629,385</u>	<u>550,000</u>	<u>498,276</u>	<u>90.60%</u>	<u>600,000</u>	<u>596,665</u>	<u>99.44%</u>
Excess of revenues and other financing sources and uses over (under) expenditures	771,340	31,400	137,619	438.28%	(218,600)	60,621	(27.73)%
Fund balance – beginning	<u>9,996,585</u>	<u>10,228,400</u>	<u>10,767,925</u>	<u>105.27%</u>	<u>10,905,500</u>	<u>10,905,544</u>	<u>100.00%</u>
Fund balance – ending	<u>\$ 10,767,925</u>	<u>\$ 10,259,800</u>	<u>\$ 10,905,544</u>	<u>106.29%</u>	<u>\$ 10,686,900</u>	<u>\$ 10,966,165</u>	<u>102.61%</u>

**Jefferson County School District, No. R-1**  
**Transportation**  
**Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**For the year ended June 30, 2013**

	<b>June 30, 2011</b>	<b>2011/2012</b>	<b>June 30, 2012</b>	<b>2011/2012</b>	<b>2012/2013</b>	<b>June 30, 2013</b>	<b>2012/2013</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Y-T-D % of</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Y-T-D %</b>
				<b>Budget</b>			<b>of Budget</b>
<b>Revenue:</b>							
Service contracts	\$ -	\$ 2,600,000	\$ 3,372,721	129.72%	\$ 3,500,000	\$ 3,568,982	101.97%
Other revenue	-	4,500,000	4,778,854	106.20%	4,500,000	4,805,685	106.79%
Total revenues	-	7,100,000	8,151,575	114.81%	8,000,000	8,374,667	104.68%
<b>Expenditures:</b>							
Salaries and benefits	-	15,869,900	16,526,342	104.14%	17,380,900	17,004,923	97.84%
Purchased services	-	377,100	313,280	83.08%	395,700	324,752	82.07%
Materials and supplies	-	4,235,700	3,647,970	86.12%	4,715,400	3,996,981	84.76%
Capital and equipment	-	20,900	7,124	34.09%	8,000	259,621	3245.26%
Total expenditures	-	20,503,600	20,494,716	99.96%	22,500,000	21,586,277	95.94%
Excess of revenue over (under) expenditures	-	(13,403,600)	(12,343,141)	92.09%	(14,500,000)	(13,211,610)	91.11%
Transfer from other funds	-	13,403,600	12,343,141	92.09%	13,998,600	13,211,610	94.38%
Excess of revenues and other financing sources and uses over (under) expenditures	-	-	-	-	(501,400)	-	0.00%
Fund balance – beginning	-	-	-	-	-	-	0.00%
Fund balance – ending	\$ -	\$ -	\$ -	-	\$ (501,400)	\$ -	0.00%

## **Enterprise Funds:**

### **Food Services Fund**

The Food Service Fund has \$116,418 in net income for year end. There is one more serving day for this year compared to last year. Average meals per day are down compared to the prior year. Please see Appendix C, page C-3 for meal comparisons. Revenue (including federal reimbursements) has increased over the prior year. Free and reduced meals have increased from participation and an increase in the reimbursement rate. Food costs have increased \$1,340,377 over the prior year due to mandated serving requirements of fresh fruits and vegetables. Salaries and benefits increased with the 1 percent payment to employees in the spring.

### **Child Care Fund**

The Child Care Fund had net income year to date of \$442,345, an increase from the prior year of \$198,991. A supplemental budget appropriation will be requested to adjust to actual Colorado Preschool funding and to reinstate the furlough days.

The Child Care Fund consists of the following programs:

**Extended Day Kindergarten** – This fee-based program provides full day Kindergarten options. These programs are managed by the principal in the school they are located within. Extended Day Kindergarten had net income of \$44,622 and ending net assets of \$983,437. The prior year-to-date net income was \$52,466. There are 14 more classrooms for 2013 and no rate changes. The increase in revenue from new programs is offset by the additional teachers.

**Preschool Program** – This program accounts for the preschool programs managed by the Jeffco central preschool departments. The revenue sources are from the Colorado Preschool Program (CPP) funding and tuition charges. The preschool program has net income of \$243,172 and ending net assets of \$2,119,017. The prior year had a net loss of \$(8,304). There are seven fewer classrooms in 2013. Tuition rates were increased 5 percent for 2013.

**Site managed School Age Child Care (SACC)** – Red Rocks Elementary is the only site-managed school age child care in the program. This program is managed by the principal at the school. The program has net income of \$8,486 for the quarter. The ending net assets for the program were \$89,411.

**Centrally managed School Age Child Care (SAE)** – These programs provide before and after care for elementary students. The sites are managed by the central department for School Age Enrichment. Centrally managed SAE has a net income of \$146,065 and net assets of \$1,608,638. Prior year net income was \$213,518.

### **Property Management Fund**

The Property Management Fund has net income of \$498,728 for year end. The prior year net income was \$319,240. Revenues are higher than plan due to an overall increase in building use requests. Some of these increases were due to building use requests related to the election.



**Jefferson County School District, No. R-1**  
**Food Service**  
**Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings**  
**For the year ended June 30, 2013**

	<b>June 30, 2011</b>	<b>2011/2012</b>	<b>June 30, 2012</b>	<b>2011/2012</b>	<b>2012/2013</b>	<b>June 30, 2013</b>	<b>2012/2013</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Y-T-D % of Budget</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Y-T-D % of Budget</b>
<b>Revenue:</b>							
Food sales	\$ 11,076,798	\$ 11,694,000	\$ 10,870,708	92.96%	\$ 11,185,000	\$ 10,668,730	95.38%
Service contracts	557,646	520,000	644,276	123.90%	610,000	380,732	62.42%
Total Revenues	<u>11,634,444</u>	<u>12,214,000</u>	<u>11,514,984</u>	<u>94.28%</u>	<u>11,795,000</u>	<u>11,049,462</u>	<u>93.68%</u>
<b>Expenses:</b>							
Purchased food	8,934,850	8,950,300	8,673,045	96.90%	10,603,500	10,013,422	94.44%
USDA commodities	1,215,910	1,300,000	1,398,928	107.61%	1,250,000	1,272,599	101.81%
Salaries and employee benefits	11,391,151	10,888,700	10,378,755	95.32%	11,076,900	10,651,675	96.16%
Administrative services	846,326	881,000	618,850	70.24%	643,000	632,356	98.34%
Utilities	357,975	360,000	350,040	97.23%	360,000	341,803	94.95%
Supplies	1,236,033	1,304,500	1,188,626	91.12%	1,266,000	1,312,566	103.68%
Repairs and maintenance	72,373	45,000	56,212	124.92%	40,000	35,365	88.41%
Depreciation	314,386	317,000	324,801	102.46%	330,000	321,206	97.34%
Other	5,772	2,000	2,184	109.20%	3,000	2,951	98.37%
Total expenses	<u>24,374,776</u>	<u>24,048,500</u>	<u>22,991,441</u>	<u>95.60%</u>	<u>25,572,400</u>	<u>24,583,943</u>	<u>96.13%</u>
Income (loss) from operations	(12,740,332)	(11,834,500)	(11,476,457)	96.97%	(13,777,400)	(13,534,481)	98.24%
<b>Non-operating revenues (expenses):</b>							
Donated commodities	1,267,364	1,300,000	1,518,019	116.77%	1,410,500	1,264,281	89.63%
Contributed capital	352,528	-	84,766	0.00%	-	135,253	0.00%
Federal/state reimbursement	10,441,883	10,371,000	11,198,948	107.98%	12,535,800	12,255,798	97.77%
Interest revenues	2,449	1,000	-	0.00%	2,000	-	0.00%
Loss on sale of capital assets	(27,590)	-	(3,695)	0.00%	(5,000)	(4,433)	0.00%
Total non-operating revenue (expenses)	<u>12,036,634</u>	<u>11,672,000</u>	<u>12,798,038</u>	<u>109.65%</u>	<u>13,943,300</u>	<u>13,650,899</u>	<u>97.90%</u>
Net income (loss)	<u>(703,698)</u>	<u>(162,500)</u>	<u>1,321,581</u>	<u>(813.28)%</u>	<u>165,900</u>	<u>116,418</u>	<u>70.17%</u>
Net assets – beginning	6,718,364	5,431,500	6,014,666	110.74%	7,336,247	7,336,247	100.00%
Net assets – ending	<u>\$ 6,014,666</u>	<u>\$ 5,269,000</u>	<u>\$ 7,336,247</u>	<u>139.23%</u>	<u>\$ 7,502,147</u>	<u>\$ 7,452,665</u>	<u>99.34%</u>

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**Jefferson County School District, No. R-1  
Child Care  
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings  
For the year ended June 30, 2013**

	June 30, 2011 Actuals	2011/2012 Revised Budget	June 30, 2012 Actuals	2011/2012 Y- T-D % of Budget	2012/2013 Revised Budget	June 30, 2013 Actuals	2012/2013 Y-T-D % of Budget
<b>Revenue:</b>							
Service contracts	\$ 1,154,959	\$ 1,081,500	\$1,070,668	99.00%	\$ 1,092,000	\$ 1,066,397	97.66%
Tuition	9,126,202	9,014,400	8,797,056	97.59%	9,577,500	9,564,204	99.86%
Total revenues	<u>10,281,161</u>	<u>10,095,900</u>	<u>9,867,724</u>	<u>97.74%</u>	<u>10,669,500</u>	<u>10,630,601</u>	<u>99.64%</u>
<b>Expenses:</b>							
Salaries and employee benefits	11,483,508	11,219,700	10,881,587	96.99%	11,811,900	11,522,873	97.55%
Administrative services	1,403,803	1,494,200	1,422,403	95.19%	1,465,400	1,332,556	90.93%
Utilities	15,923	12,500	15,274	122.19%	15,500	15,381	99.23%
Supplies	685,613	759,100	658,648	86.77%	752,000	701,736	93.32%
Repairs and maintenance	3,069	18,500	1,439	7.78%	13,500	18,537	137.31%
Rent	663,328	652,900	661,465	101.31%	661,900	639,011	96.54%
Depreciation	18,973	20,500	19,881	96.98%	20,500	20,991	102.40%
Other	3,429	2,500	4,074	162.96%	2,500	2,238	89.52%
Total expenses	<u>14,277,646</u>	<u>14,179,900</u>	<u>13,664,771</u>	<u>96.37%</u>	<u>14,743,200</u>	<u>14,253,323</u>	<u>96.68%</u>
Income (loss) from operations	(3,996,485)	(4,084,000)	(3,797,047)	92.97%	(4,073,700)	(3,622,722)	88.93%
<b>Non-operating revenues (expenses):</b>							
Contributed capital	-	-	-	-	-	-	0.00%
Interest revenues	9,151	5,000	-	0.00%	4,000	-	0.00%
Loss on sale of capital assets	-	-	(168)	-	-	-	0.00%
Total non-operating revenue (expenses)	<u>9,151</u>	<u>5,000</u>	<u>(168)</u>	<u>(3.36)%</u>	<u>4,000</u>	<u>-</u>	<u>0.00%</u>
Income (loss) before operating transfers	(3,987,334)	(4,079,000)	(3,797,215)	93.09%	(4,069,700)	(3,622,722)	89.02%
Operating transfer from general fund	4,284,448	4,072,600	4,040,569	99.21%	4,066,000	4,065,067	99.98%
Net income (loss)	<u>297,114</u>	<u>(6,400)</u>	<u>243,354</u>	<u>(3802.41)%</u>	<u>(3,700)</u>	<u>442,345</u>	<u>(11955.27)%</u>
Net assets – beginning	3,817,690	4,140,800	4,114,804	99.37%	4,358,200	4,358,158	100.00%
Net assets – ending	<u>\$ 4,114,804</u>	<u>\$ 4,134,400</u>	<u>\$ 4,358,158</u>	<u>105.41%</u>	<u>\$ 4,354,500</u>	<u>\$ 4,800,503</u>	<u>110.24%</u>

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**Jefferson County School District, No. R-1**  
**Property Management**  
**Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings**  
**For the year ended June 30, 2013**

	<b>June 30, 2011</b>	<b>2011/2012</b>	<b>June 30, 2012</b>	<b>2011/2012</b>	<b>2012/2013</b>	<b>June 30, 2013</b>	<b>2012/2013</b>
	<b>Actuals</b>	<b>Revised</b>	<b>Actuals</b>	<b>Y-T-D % of</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Y-T-D % of</b>
		<b>Budget</b>		<b>Budget</b>			<b>Budget</b>
Revenue:							
Building rental	\$ 1,763,175	\$ 1,575,000	\$ 1,595,449	101.30%	\$ 1,700,000	\$ 1,796,862	105.70%
Total revenues	1,763,175	1,575,000	1,595,449	101.30%	1,700,000	1,796,862	105.70%
Expenses:							
Salaries and employee benefits	830,068	807,200	833,384	103.24%	834,531	824,702	98.82%
Administrative services	97,890	232,300	104,919	45.17%	232,300	123,105	52.99%
Utilities	201,197	215,000	176,243	81.97%	215,000	183,866	85.52%
Supplies	70,389	90,000	87,514	97.24%	90,000	75,775	84.19%
Repairs and maintenance	100	5,500	-	0.00%	447,369	2,770	0.00%
Other	22,156	20,000	6,115	30.58%	20,000	12,855	64.28%
Depreciation expense	65,326	66,000	68,034	103.08%	66,000	68,082	103.15%
Total expenses	1,287,126	1,436,000	1,276,209	88.87%	1,905,200	1,291,155	67.77%
Income (loss) from operations	476,049	139,000	319,240	229.67%	(205,200)	505,707	(246.45)%
Non-operating revenues (expenses):							
Interest revenues	6,570	3,500	-	0.00%	5,000	-	0.00%
Gain (loss) on sale of capital assets	(1,316)	-	-	-	-	(6,979)	0.00%
Total non-operating revenue (expenses)	5,254	3,500	-	0.00%	5,000	(6,979)	(139.58)%
Transfer to campus activity fund	(200,000)	-	-	0.00%	-	-	0.00%
Net income (loss)	281,303	142,500	319,240	224.03%	(200,200)	498,728	(249.11)%
Net assets – beginning	3,899,241	4,136,000	4,180,544	101.08%	4,499,800	4,499,784	100.00%
Net assets – ending	\$ 4,180,544	\$ 4,278,500	\$ 4,499,784	105.17%	\$ 4,299,600	\$ 4,998,512	116.26%

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### **Central Services Fund**

Central Services has net income of \$217,831 for the year. The fund had planned to spend down net assets by \$(324,000) but revenues were 5 percent higher than planned due to customer demands and expenses were lower than planned. Copier program utilization increased 5.4 percent over 2011/2012 which contributed to the majority of the increased revenue. Expenditures were lower than budget due to a decrease in anticipated expenses for copier supplies and the delay of projects to be done in FY2014. Furthermore, the need for small copier replacement was lower than expected due to machine efficiencies.

### **Employee Benefits Fund**

The Employee Benefits Fund for vision, dental and group life self-insurance ended the year with net income of \$107,248. Total revenues are down due a decrease in premium cost for vision coverage and a lower cost option for dental coverage. Claim losses for dental, vision and group life are all lower than the previous year.

### **Insurance Reserve Fund**

The Insurance Reserve Fund had a net loss of \$(68,591) for the quarter end. Insurance claims and recoveries are higher than the previous year due to an increase in general liability settlements and worker's compensation claims, but remain lower than budget. The incurred but not reported estimate for the insurance program increased over the prior year \$635,377. The two major program estimates that increased were auto liability and general liability. The current storms (summer 2013) have caused additional roof and flooding damage that will increase claims in 2013/2014. There was also a water main break at Everitt Middle school in August 2013 that caused property damage.

### **Technology Fund**

The Technology Fund finished the year with a net loss of \$(11,801). An additional transfer was made to cover the costs for the removal of a furlough day, handsets for the district's new phone system, the development of the Classroom Dashboard and additional functionality for the electronic curriculum system. There is a slight delay in receiving ERate funds, resulting in year end revenues being at 97.96 percent of budget. Depreciation and utilities are lower than planned with the timing and capitalization of the phone system offsetting the overage on the utility line for the expense of the handsets. Spending on supplies is at 166.6 percent of budget, as the replacement costs for network gear is running higher than anticipated. Administration spending is over budget due to elevated consulting costs incurred because of staff turnover in key positions.

**Jefferson County School District, No. R-1**  
**Central Services**  
**Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings**  
**For the year ended June 30, 2013**

	<b>June 30, 2011</b>	<b>2011/2012</b>	<b>June 30, 2012</b>	<b>2011/2012</b>	<b>2012/2013</b>	<b>June 30, 2013</b>	<b>2012/2013</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Y-T-D % of Budget</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Y-T-D % of Budget</b>
Revenue:							
Services	\$ 3,512,081	\$ 3,506,700	\$ 3,503,078	99.90%	\$ 3,525,800	\$ 3,698,218	104.89%
Total revenues	<u>3,512,081</u>	<u>3,506,700</u>	<u>3,503,078</u>	<u>99.90%</u>	<u>3,525,800</u>	<u>3,698,218</u>	<u>104.89%</u>
Expenses:							
Salaries and employee benefits	1,091,227	1,131,000	1,043,451	92.26%	1,137,100	1,062,297	93.42%
Utilities	9,039	11,900	6,582	55.31%	6,000	5,125	85.42%
Supplies	1,355,809	1,318,700	1,352,348	102.55%	1,318,800	1,243,467	94.29%
Repairs and maintenance	553,482	850,500	668,205	78.57%	872,000	663,920	76.14%
Depreciation	236,725	275,300	257,695	93.61%	251,800	251,531	99.89%
Other	166	1,000	3,585	358.50%	1,000	1,355	135.50%
Administration	234,404	281,700	248,979	88.38%	263,300	252,412	95.86%
Total expenses	<u>3,480,852</u>	<u>3,870,100</u>	<u>3,580,845</u>	<u>92.53%</u>	<u>3,850,000</u>	<u>3,480,107</u>	<u>90.39%</u>
Income (loss) from operations	31,229	(363,400)	(77,767)	21.40%	(324,200)	218,111	(67.28)%
Non-operating revenues (expenses):							
Interest revenue	2,271	2,000	-	0.00%	2,000	-	0.00%
Interest expense	-	-	-	-	-	-	0.00%
Loss on sale of capital assets	(11,692)	-	-	-	-	(280)	0.00%
Total non-operating revenue (expenses)	<u>(9,421)</u>	<u>2,000</u>	<u>-</u>	<u>0.00%</u>	<u>2,000</u>	<u>(280)</u>	<u>(14.00)%</u>
Net income (loss)	21,808	(361,400)	(77,767)	21.52%	(322,200)	217,831	(67.61)%
Net assets – beginning	<u>1,932,079</u>	<u>1,991,300</u>	<u>1,953,887</u>	<u>98.12%</u>	<u>1,876,100</u>	<u>1,876,120</u>	<u>100.00%</u>
Net assets – ending	<u>\$ 1,953,887</u>	<u>\$ 1,629,900</u>	<u>\$ 1,876,120</u>	<u>115.11%</u>	<u>\$ 1,553,900</u>	<u>\$ 2,093,951</u>	<u>134.75%</u>

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**Jefferson County School District, No. R-1**  
**Employee Benefits**  
**Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings**  
**For the year ended June 30, 2013**

	<b>June 30, 2011</b>	<b>2011/2012 Revised</b>	<b>June 30, 2012</b>	<b>2011/2012</b>	<b>2012/2013 Revised</b>	<b>June 30, 2013</b>	<b>2012/2013</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Actuals</b>	<b>Y-T-D % of</b>	<b>Budget</b>	<b>Actuals</b>	<b>Y-T-D % of</b>
				<b>Budget</b>	<b>Budget</b>		<b>Budget</b>
<b>Revenue:</b>							
Insurance premiums	\$ 6,923,053	\$ 7,030,000	\$ 6,804,726	96.80%	\$ 6,420,000	\$ 6,490,388	101.10%
Total revenues	6,923,053	7,030,000	6,804,726	96.80%	6,420,000	6,490,388	101.10%
<b>Expenses:</b>							
Salaries and employee benefits	162,881	162,800	64,015	39.32%	69,100	68,578	99.24%
Claim losses	5,882,370	6,575,000	5,646,411	85.88%	6,136,000	5,387,551	87.80%
Premiums paid	301,303	350,000	265,980	75.99%	300,000	240,107	80.04%
Administration	631,179	850,100	622,218	73.19%	692,100	686,904	99.25%
Total expenses	6,977,733	7,937,900	6,598,624	83.13%	7,197,200	6,383,140	88.69%
Income (loss) from operations	(54,680)	(907,900)	206,102	(22.70)%	(777,200)	107,248	(13.80)%
<b>Non-operating revenues:</b>							
Interest revenue	25,659	100,000	-	0.00%	10,000	-	0.00%
Total non-operating revenue (expenses)	25,659	100,000	-	0.00%	10,000	-	0.00%
Net income (loss)	(29,021)	(807,900)	206,102	(25.51)%	(767,200)	107,248	(13.98)%
Net assets – beginning	14,048,138	13,680,300	14,019,117	102.48%	14,225,200	14,225,219	100.00%
Net assets – ending	\$ 14,019,117	\$ 12,872,400	\$ 14,225,219	110.51%	\$ 13,458,000	\$ 14,332,467	106.50%

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**Jefferson County School District, No. R-1  
Insurance Reserve  
Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings  
For the year ended June 30, 2013**

	<b>June 30, 2011 Actuals</b>	<b>2011/2012 Revised Budget</b>	<b>June 30, 2012 Actuals</b>	<b>2011/2012 Y-T-D % of Budget</b>	<b>2012/2013 Revised Budget</b>	<b>June 30, 2013 Actuals</b>	<b>2012/2013 Y-T-D % of Budget</b>
<b>Revenue:</b>							
Insurance premiums	\$ 1,801,277	\$ 1,026,000	\$ 906,902	88.39%	\$ 899,700	\$ 1,181,776	131.35%
Services	93,114	50,000	42,750	85.50%	-	36,750	0.00%
Total revenues	<u>1,894,391</u>	<u>1,076,000</u>	<u>949,652</u>	<u>88.26%</u>	<u>899,700</u>	<u>1,218,526</u>	<u>135.44%</u>
<b>Expenses:</b>							
Salaries and employee benefits	2,022,956	1,952,900	1,978,914	101.33%	1,958,536	2,049,867	104.66%
Depreciation	31,144	27,000	31,510	116.70%	27,000	39,088	144.77%
Claim losses	4,653,208	4,142,000	2,710,483	65.44%	4,575,164	3,408,086	74.49%
Premiums	1,956,550	1,870,300	1,770,687	94.67%	1,802,900	1,785,272	99.02%
Administration	332,215	662,800	500,944	75.58%	615,600	603,504	98.04%
Total expenses	<u>8,996,073</u>	<u>8,655,000</u>	<u>6,992,538</u>	<u>80.79%</u>	<u>8,979,200</u>	<u>7,885,817</u>	<u>87.82%</u>
Income (loss) from operations	(7,101,682)	(7,579,000)	(6,042,886)	79.73%	(8,079,500)	(6,667,291)	82.52%
<b>Non-operating revenues (expenses):</b>							
Interest revenue	19,980	25,000	-	0.00%	25,000	-	0.00%
Loss on sale of capital assets	-	-	-	-	-	-	0.00%
Total non-operating revenue (expenses)	<u>19,980</u>	<u>25,000</u>	<u>-</u>	<u>0.00%</u>	<u>25,000</u>	<u>-</u>	<u>0.00%</u>
Operating transfer from general fund	<u>6,793,500</u>	<u>6,581,000</u>	<u>6,581,000</u>	<u>100.00%</u>	<u>6,598,700</u>	<u>6,598,700</u>	<u>100.00%</u>
Net income (loss)	(288,202)	(973,000)	538,114	(55.30)%	(1,455,800)	(68,591)	4.71%
Net assets – beginning	<u>8,303,971</u>	<u>7,439,300</u>	<u>8,015,769</u>	<u>107.75%</u>	<u>8,553,900</u>	<u>8,553,883</u>	<u>100.00%</u>
Net assets – ending	<u>\$ 8,015,769</u>	<u>\$ 6,466,300</u>	<u>\$ 8,553,883</u>	<u>132.28%</u>	<u>\$ 7,098,100</u>	<u>\$ 8,485,292</u>	<u>119.54%</u>

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**Jefferson County School District, No. R-1**  
**Technology**  
**Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings**  
**For the year ended June 30, 2013**

	<b>June 30, 2011</b>	<b>2011/2012</b>	<b>June 30, 2012</b>	<b>2011/2012</b>	<b>2012/2013</b>	<b>June 30, 2013</b>	<b>2012/2013</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Y-T-D % of Budget</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Y-T-D % of Budget</b>
<b>Revenue:</b>							
Services	\$ 15,736,420	\$ 15,233,300	\$ 15,523,245	101.90%	\$ 15,078,300	\$ 14,770,477	97.96%
Total revenues	15,736,420	15,233,300	15,523,245	101.90%	15,078,300	14,770,477	97.96%
<b>Expenses:</b>							
Salaries and employee benefits	10,102,027	9,528,900	9,670,774	101.49%	10,101,600	9,933,764	98.34%
Utilities	41,774	43,900	871,513	1985.22%	795,000	417,750	52.55%
Supplies	320,918	246,000	522,843	212.54%	460,000	766,356	166.60%
Repairs and maintenance	2,753,242	3,045,300	2,951,828	96.93%	3,091,000	2,889,818	93.49%
Depreciation	3,312,042	3,983,000	3,133,259	78.67%	4,454,400	3,945,973	88.59%
Other	29,938	-	5,320	0.00%	-	12,330	0.00%
Administration	2,776,228	2,706,800	1,987,086	73.41%	2,000,000	2,221,289	111.06%
Total expenses	19,336,169	19,553,900	19,142,623	97.90%	20,902,000	20,187,280	96.58%
Income (loss) from operations	(3,599,749)	(4,320,600)	(3,619,378)	83.77%	(5,823,700)	(5,416,803)	93.01%
<b>Non-operating revenues (expenses):</b>							
Interest revenue	-	-	-	-	-	-	0.00%
Interest expense	(2,154)	(50,000)	(33,867)	67.73%	(50,000)	(33,378)	66.76%
Transfers in	2,450,000	2,450,000	2,450,000	100.00%	5,450,000	5,450,000	100.00%
Loss on sale of capital assets	(1,477)	-	(41,099)	0.00%	-	(11,620)	0.00%
Total non-operating revenue (expenses)	2,446,369	2,400,000	2,375,034	98.96%	5,400,000	5,405,002	100.09%
Net income (loss)	(1,153,380)	(1,920,600)	(1,244,344)	64.79%	(423,700)	(11,801)	2.79%
Net assets – beginning	10,590,845	8,967,500	9,437,465	105.24%	8,193,100	8,193,121	100.00%
Net assets – ending	\$ 9,437,465	\$ 7,046,900	\$ 8,193,121	116.27%	\$ 7,769,400	\$ 8,181,320	105.30%

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## Charter Schools



**Mountain Phoenix** – is borrowing \$(6,482) at year end. The school was approved to borrow \$95,000 from the district pay for paving the parking lot at the Coal Creek location in 2008/2009, which closed in fiscal year 2012. The maximum the school can borrow for 2012/2013 is \$38,000 per the repayment plan. The loan is due in full 2013/2014. On October 15, the school purchased the property and borrowed money to fund construction. The amount of the capital lease is \$6,370,000, the property cost was \$3,168,750, and \$1,822,964 will be used for construction.



**New America** – has an unapproved borrowing for June 30, 2013. The New America central nonprofit finance staff notified district staff in mid June that cash was to be deposited prior to year end from grants the central nonprofit was holding. The check was delivered to the district office on July 1 and an ACH payment was made later that week for \$124,000. The school borrowed for a few days into July without Board approval.



**Rocky Mountain Deaf School** – is not borrowing from the district at the end of the quarter. The school is still flagged because the school's excess cost rate for 2013/2014 has not been approved by the district and sent to CDE as of September 12, 2013. No billings will be processed for the first quarter 2014.



**Two Roads High School** – is not borrowing at the end of the fiscal year. The school was approved a loan of \$150,000 in 2011/2012 to help with cash flow issues at the school. The school continues to be closely monitored throughout 2012/2013 to confirm the proposed plans submitted to the Board of Education are being followed. The school relocated to the prior Lincoln Academy site and the rent for this property is lower than the previous site. The loan terms were through the end of 2013/2014 and the school will continue to be monitored throughout the next year.








**Collegiate Academy** – is not borrowing at the end of the year. The district Board of Education approved a loan up to \$150,000, to be repaid in full by 2014/2015. District staff met with the school in September 2013. The FTE count has dropped from the prior year by 100. The school is working with the district to revise the budget and on options for a business continuance plan.

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

Compass Montessori Golden \$771,307  
Free Horizon \$582,533  
Jefferson Academy \$680,619  
Collegiate Academy \$757,551  
Lincoln Academy \$1,456,655  
Montessori Peaks \$863,729  
Mountain Phoenix \$1,839,035  
Excel Academy \$801,370  
Rocky Mountain Academy of Evergreen \$511,890  
Woodrow Wilson \$715,646  
Total = \$8,980,335

Those marked with a flag are being monitored:

	<b>Charter Schools</b>	<b>Operating Cash</b>	<b>TABOR Reserve Cash</b>	<b>Total Cash</b>
	Free Horizon	612,335	84,532	696,867
	Mountain Phoenix	(6,482)	87,391	80,909
	New America	(113,468)	64,244	(49,224)
	Compass Montessori – Wheat Ridge	296,551	65,644	362,195
	Compass Montessori – Golden	278,700	88,300	367,000
	Montessori Peaks	670,713	109,542	780,255
	Excel Academy	1,093,128	116,915	1,210,043
	Rocky Mountain Academy of Evergreen	641,648	95,428	737,076
	Jefferson Academy	1,170,351	257,791	1,428,142
	Collegiate Academy	31,630	99,243	130,873
	Lincoln Academy	816,128	152,805	968,933
	Rocky Mountain Deaf School	557,394	58,977	616,371
	Two Roads	50,606	95,425	146,031
	Woodrow Wilson Academy	2,534,279	122,017	2,656,296

On April 29, 2013, Lincoln Academy purchased the Oak Street property that was being rented by Two Roads charter school. The seller of the Oak property bought the Lincoln Academy site on Pierce Street and rented it to Two Roads. The new capital lease for Lincoln is for \$7,655,000, the prior debt was \$1,760,000.

**Jefferson County School District, No. R-1  
Charter Schools  
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance  
For the year ended June 30, 2013**

	<b>June 30, 2011</b>	<b>2011/2012</b>	<b>June 30, 2012</b>	<b>2011/2012</b>	<b>2012/2013</b>	<b>June 30, 2013</b>	<b>2012/2013</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Y-T-D % of Budget</b>	<b>Revised Budget</b>	<b>Actuals</b>	<b>Y-T-D % of Budget</b>
<b>Revenue:</b>							
Intergovernmental revenue	\$ 34,092,100	\$ 33,421,500	\$ 37,009,290	110.73%	\$ 60,800,000	\$ 40,066,079	65.90%
Other revenue	7,256,979	-	8,662,881	-	-	12,360,316	0.00%
<b>Total revenues</b>	<b>41,349,079</b>	<b>33,421,500</b>	<b>45,672,171</b>	<b>136.66%</b>	<b>60,800,000</b>	<b>52,426,395</b>	<b>86.23%</b>
<b>Expenditures:</b>							
Other instructional programs	48,248,425	51,900,000	48,725,415	93.88%	73,000,000	69,914,551	95.77%
<b>Total expenditures</b>	<b>48,248,425</b>	<b>51,900,000</b>	<b>48,725,415</b>	<b>93.88%</b>	<b>73,000,000</b>	<b>69,914,551</b>	<b>95.77%</b>
Excess of revenues over (under) expenditures	(6,899,346)	(18,478,500)	(3,053,244)	16.52%	(12,200,000)	(17,488,156)	143.35%
<b>Other financing sources (uses)</b>							
Capital lease	12,148,335	-	15,900,000	-	14,200,000	14,161,000	0.00%
Capital lease refunding	(3,819,324)	(3,100,000)	(3,082,001)	99.42%	(2,000,000)	(1,918,414)	0.00%
<b>Total other financing sources (uses)</b>	<b>8,329,011</b>	<b>(3,100,000)</b>	<b>12,817,999</b>	<b>(413.48)%</b>	<b>12,200,000</b>	<b>12,242,586</b>	<b>0.00%</b>
Excess of revenues and other financing sources and uses over (under) expenditures	1,429,665	(21,578,500)	9,764,755	(45.25)%	-	(5,245,570)	0.00%
Fund balance – beginning	10,519,161	6,578,500	11,948,826	181.63%	21,713,600	21,713,581	100.00%
Fund balance – ending	<b>\$ 11,948,826</b>	<b>\$ (15,000,000)</b>	<b>\$ 21,713,581</b>	<b>(144.76)%</b>	<b>\$ 21,713,600</b>	<b>\$ 16,468,011</b>	<b>0.00%</b>

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# Appendix A

**Jefferson County Public Schools**  
**FTE Staffing Analysis**  
**June 30, 2013**

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

The following report shows the number of budgeted employees and the number of actual employees that were actively working during the month ending June 30, 2013. At this time the District is over budget in the General Fund by 88.09 FTEs. The other funds are under budget by 12.14 FTEs.

**Budgeted vs. Actual FTE Variance Notes**

**General Fund:**

\* Administrative net staffing is under budget by 9.5 FTE due to unfilled administrative positions in central departments.

\* Licensed staff is over budget by a net of 5.49 FTEs. The district is over budget in classroom FTEs at schools. Unfilled licensed positions in central departments are covering some of the overstaffing. The major variances are:

- \* Elementary schools are over budget by 10.5 FTEs.
- \* Middle schools are over budget by 5.3 FTEs.
- \* High schools are under budget by 3.5 FTEs.
- \* District wide schools are under budget by a total of 3.4 FTEs.
- \* Central Instructional depts are under budget by a total of 3.4 FTE due to unfilled positions. The majority of the vacancies are in Student Success (Special Education).

\* Support staff is over budget by 92.10 FTEs. The major variances are:

- \* Paraprofessionals, tutors, para educators, and other hourly staff are over budget by 145 FTEs. Managers and principals are allowed to use non-salary discretionary funds to supplement hours for support staff such as paraprofessionals, tutors, clinic aides and other hourly staff. These positions are tagged with an asterisk under the support section in the following pages.
- \* Custodial Service is under budget by 23 FTEs due to vacancies. The department is actively seeking to fill these positions.
- \* Trades Techs are under budget by 12 FTEs due to unfilled positions.
- \* The remaining variance of 18 FTEs is due to unfilled support staff positions such as technicians, secretaries and campus supervisors spread among various departments.

**Other Funds:**

The District is under budget by 12.14 FTE in the other funds. The variance in each fund is:

- \* Capital Projects Fund is under budget by 1.00 FTE due to an unfilled position.
- \* Grants Fund is slightly over budget by .42 FTE due to fluctuations in grant funding.
- \* Campus Activity Fund is over budget by .21 FTE due to fluctuations in staffing in this fund.
- \* Transportation Fund is over budget by 12.51 FTEs due to increased number of Para Educators needed to support children with disabilities.
- \* Food Service Fund is under budget by 12.23 FTEs due to conservative staffing at school sites and some unfilled positions.
- \* Child Care Fund is under budget by 13.23 FTEs due to fluctuations in enrollment at the preschool sites.
- \* Property Management Fund is under budget by .5 FTE. Administrator promoted to vacant position in Capital Projects Fund/Facilities Services
- \* Insurance Reserve is over budget by 1.00 FTE due to a new position in Safety and Security funded with Mill Levy Override dollars.
  
- \* Technology Fund is over budget by 2.22 FTEs due to temporary one year positions for instructional technology support. These positions were covered with underspending in the fund in the prior year.
- \* Central Services Fund is under budget by .70 FTE due to an unfilled position.

**Budget Variance from Prior Year Notes**

**General Fund:**

\* **Administrative** FTEs decreased by a net of .5 FTEs from the prior year due to a combination of budget reductions and additional assistant principal allocations to at-risk or large schools.

\* **Licensed** FTEs decreased by a net of 34.06 FTEs from the prior year due to budget reductions in departments, decreases in student enrollment and partially offset by an increase in OCR mandated staff.

\* **Support** FTEs decreased by a net of 16.83 from the prior year due to budget reductions in central departments and net decreases in student enrollment.

**Jefferson County Public Schools**  
**FTE Staffing Analysis**  
**June 30, 2013**

<b>General Fund</b>	2011/2012			2012/2013			<b>Budget Variance - Increase (Decrease) from Prior Year</b>	<b>Actual Variance - Increase (Decrease) from Prior Year</b>
	<b>Revised Budget</b>	<b>06/30/12 Actuals</b>	<b>Variance</b>	<b>Revised Budget</b>	<b>06/30/13 Actuals</b>	<b>Variance</b>		
<b>Administration:</b>								
Superintendent	1.00	1.00	-	1.00	1.00	-	-	-
Chief Academic Officer	1.00	1.00	-	1.00	1.00	-	-	-
Chief Operating Officer	1.00	1.00	-	1.00	1.00	-	-	-
Chief Financial Officer	1.00	1.00	-	1.00	1.00	-	-	-
Executive Director	14.00	14.00	-	12.50	13.00	(0.50)	(1.50)	(1.00)
Principal.	140.00	140.00	-	140.00	142.00	(2.00)	-	2.00
Director	28.50	23.50	5.00	26.50	24.50	2.00	(2.00)	1.00
Assistant Director	9.00	8.00	1.00	7.00	5.00	2.00	(2.00)	(3.00)
Supervisor	3.00	3.00	-	3.00	3.00	-	-	-
Assistant Principal	125.50	128.50	(3.00)	128.50	123.50	5.00	3.00	(5.00)
Community Superintendent	4.00	4.00	-	4.00	4.00	-	-	-
Manager	21.00	18.00	3.00	21.00	21.00	-	-	3.00
Technical Specialist	23.00	22.00	1.00	25.00	23.00	2.00	2.00	1.00
Coordinator - Administrative	7.00	7.00	-	6.00	5.50	0.50	(1.00)	(1.50)
Administrator	1.50	2.80	(1.30)	2.50	3.00	(0.50)	1.00	0.20
Administrative Assistant	10.00	9.00	1.00	10.00	9.00	1.00	-	-
Investigator	2.00	2.00	-	2.00	2.00	-	-	-
<b>Total Administration</b>	<b>392.50</b>	<b>385.80</b>	<b>6.70</b>	<b>392.00</b>	<b>382.50</b>	<b>9.50</b>	<b>(0.50)</b>	<b>(3.30)</b>
<b>Licensed:</b>								
Teacher	4,227.47	4,172.36	55.11	4,178.71	4,179.87	(1.16)	(48.76)	7.51
Counselor	134.15	136.25	(2.10)	135.25	137.50	(2.25)	1.10	1.25
Teacher Librarian	115.50	119.00	(3.50)	117.50	117.50	-	2.00	(1.50)
Coordinator - Licensed	20.00	19.75	0.25	20.00	17.75	2.25	-	(2.00)
Resource Teachers	50.00	65.27	(15.27)	52.70	51.87	0.83	2.70	(13.40)
Instructional Coach.	92.20	85.37	6.83	91.70	93.61	(1.91)	(0.50)	8.24
Physical Therapist	12.00	11.50	0.50	12.50	12.50	-	0.50	1.00
Occupational Therapist	31.50	30.50	1.00	29.00	29.00	-	(2.50)	(1.50)
Nurse	38.00	37.00	1.00	38.00	38.00	-	-	1.00
Psychologist	70.60	69.70	0.90	67.00	67.00	-	(3.60)	(2.70)
Social Worker	57.70	58.70	(1.00)	61.50	62.20	(0.70)	3.80	3.50
Audiologist	4.00	4.00	-	4.50	4.50	-	0.50	0.50
Speech Therapist	119.56	120.20	(0.64)	120.10	120.50	(0.40)	0.54	0.30
Certificated - Hourly	4.17	5.50	(1.33)	14.33	16.48	(2.15)	10.16	10.98
<b>Total Licensed</b>	<b>4,976.85</b>	<b>4,935.10</b>	<b>41.75</b>	<b>4,942.79</b>	<b>4,948.28</b>	<b>(5.49)</b>	<b>(34.06)</b>	<b>13.18</b>

**Jefferson County Public Schools  
FTE Staffing Analysis  
June 30, 2013**

<b>General Fund</b>	2011/2012			2012/2013			<b>Budget Variance - Increase (Decrease) from Prior Year</b>	<b>Actual Variance - Increase (Decrease) from Prior Year</b>
	<b>Revised Budget</b>	<b>06/30/12 Actuals</b>	<b>Variance</b>	<b>Revised Budget</b>	<b>06/30/13 Actuals</b>	<b>Variance</b>		
<b>Support:</b>								
Accountant I	1.00	1.00	-	1.00	1.00	-	-	-
Specialist - Classified	23.88	21.88	2.00	23.63	21.63	2.00	(0.25)	(0.25)
Buyer	1.67	1.67	-	1.67	1.00	0.67	-	(0.67)
Technician - Classified	95.50	91.50	4.00	94.00	82.50	11.50	(1.50)	(9.00)
Group Leader	17.00	15.00	2.00	17.00	18.00	(1.00)	-	3.00
School Secretary	331.00	329.50	1.50	333.00	328.50	4.50	2.00	(1.00)
Secretary	18.50	14.50	4.00	15.50	17.50	(2.00)	(3.00)	3.00
Clerk	1.00	1.00	-	1.00	1.00	-	-	-
Buyer Assistant	2.00	2.00	-	2.00	2.00	-	-	-
Paraprofessional *	534.05	631.63	(97.58)	531.11	629.98	(98.87)	(2.94)	(1.65)
Special Interpreter/Tutor *	50.87	49.90	0.97	52.52	50.76	1.76	1.65	0.86
Para-Educator *	27.50	38.96	(11.46)	35.39	36.32	(0.93)	7.89	(2.64)
Clinic Aides *	79.46	79.72	(0.26)	81.20	83.90	(2.70)	1.74	4.18
Trades Technician	147.00	135.00	12.00	147.00	135.00	12.00	-	-
Custodian	486.00	441.25	44.75	474.40	451.25	23.15	(11.60)	10.00
Campus Supervisor.	67.00	64.00	3.00	67.00	66.00	1.00	-	2.00
Food Service Manager *	2.34	2.00	0.34	2.41	2.00	0.41	0.07	-
Food Service Hourly Worker *	4.46	5.85	(1.39)	1.53	2.55	(1.02)	(2.93)	(3.30)
Warehouse Worker	3.00	1.75	1.25	3.00	1.75	1.25	-	-
Classified - Hourly *	28.48	62.06	(33.58)	20.52	64.34	(43.82)	(7.96)	2.28
<b>Total Support</b>	<b>1,921.71</b>	<b>1,990.17</b>	<b>(68.46)</b>	<b>1,904.88</b>	<b>1,996.98</b>	<b>(92.10)</b>	<b>(16.83)</b>	<b>6.81</b>
<b>Total General Fund</b>	<b>7,291.06</b>	<b>7,311.07</b>	<b>(20.01)</b>	<b>7,239.67</b>	<b>7,327.76</b>	<b>(88.09)</b>	<b>(51.39)</b>	<b>16.69</b>

**Jefferson County Public Schools  
FTE Staffing Analysis  
June 30, 2013**

	2011/2012			2012/2013			Budget Variance - Increase (Decrease) from Prior Year	Actual Variance - Increase (Decrease) from Prior Year
	Revised Budget	06/30/12 Actuals	Variance	Revised Budget	06/30/13 Actuals	Variance		
<b>Other Funds</b>								
Capital Project Funds								
Administration	13.00	11.50	1.50	13.00	12.00	1.00	-	0.50
Licensed	-	-	-	-	-	-	-	-
Support	4.00	3.00	1.00	4.00	4.00	-	-	1.00
<b>Total Capital Project Funds</b>	<b>17.00</b>	<b>14.50</b>	<b>2.50</b>	<b>17.00</b>	<b>16.00</b>	<b>1.00</b>	<b>-</b>	<b>1.50</b>
Grant Fund								
Administration	19.34	22.10	(2.76)	23.00	28.52	(5.52)	3.66	6.42
Licensed	247.98	263.89	(15.91)	273.00	251.66	21.34	25.02	(12.23)
Support	328.53	355.70	(27.17)	353.00	368.40	(15.40)	24.47	12.70
<b>Total Grant Fund</b>	<b>595.85</b>	<b>641.69</b>	<b>(45.84)</b>	<b>649.00</b>	<b>648.58</b>	<b>0.42</b>	<b>53.15</b>	<b>6.89</b>
Campus Activity Fund								
Administration	-	-	-	-	-	-	-	-
Licensed	-	0.38	(0.38)	-	0.50	(0.50)	-	0.12
Support	39.06	28.14	10.92	25.00	24.71	0.29	(14.06)	(3.43)
<b>Total Campus Activity Fund</b>	<b>39.06</b>	<b>28.52</b>	<b>10.54</b>	<b>25.00</b>	<b>25.21</b>	<b>(0.21)</b>	<b>(14.06)</b>	<b>(3.31)</b>
Transportation Fund								
Administration	6.00	6.00	-	6.00	6.00	-	-	-
Licensed	-	-	-	-	-	-	-	-
Support	326.78	339.30	(12.52)	342.50	355.01	(12.51)	15.72	15.71
<b>Total Transportation Fund</b>	<b>332.78</b>	<b>345.30</b>	<b>(12.52)</b>	<b>348.50</b>	<b>361.01</b>	<b>(12.51)</b>	<b>15.72</b>	<b>15.71</b>
Food Service Fund								
Administration	13.00	14.00	(1.00)	14.00	14.00	-	1.00	-
Licensed	-	-	-	-	-	-	-	-
Support	318.14	300.55	17.59	316.50	304.27	12.23	(1.64)	3.72
<b>Total Food Service Fund</b>	<b>331.14</b>	<b>314.55</b>	<b>16.59</b>	<b>330.50</b>	<b>318.27</b>	<b>12.23</b>	<b>(0.64)</b>	<b>3.72</b>
Child Care Fund								
Administration	-	-	-	-	-	-	-	-
Licensed	35.50	31.10	4.40	38.00	38.30	(0.30)	2.50	7.20
Support	313.07	295.12	17.95	318.00	304.47	13.53	4.93	9.35
<b>Total Child Care Fund</b>	<b>348.57</b>	<b>326.22</b>	<b>22.35</b>	<b>356.00</b>	<b>342.77</b>	<b>13.23</b>	<b>7.43</b>	<b>16.55</b>
Property Management Fund								
Administration	0.50	0.50	-	0.50	-	0.50	-	(0.50)
Licensed	-	-	-	-	-	-	-	-
Support	2.50	2.00	0.50	2.00	2.00	-	(0.50)	-
<b>Total Property Management Fund</b>	<b>3.00</b>	<b>2.50</b>	<b>0.50</b>	<b>2.50</b>	<b>2.00</b>	<b>0.50</b>	<b>(0.50)</b>	<b>(0.50)</b>



**Jefferson County Public Schools  
FTE Staffing Analysis  
June 30, 2013**

	2011/2012			2012/2013			Budget Variance - Increase (Decrease) from Prior Year	Actual Variance - Increase (Decrease) from Prior Year
	Revised Budget	06/30/12 Actuals	Variance	Revised Budget	06/30/13 Actuals	Variance		
<b>Other Funds</b>								
Employee Benefits Fund								
Administration	-	-	-	-	-	-	-	-
Licensed	-	-	-	-	-	-	-	-
Support	1.00	1.00	-	1.00	1.00	-	-	-
<b>Total Employee Benefits Fund</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
Insurance Reserve Fund								
Administration	6.00	6.00	-	6.00	6.00	-	-	-
Licensed	-	-	-	-	-	-	-	-
Support	23.00	22.00	1.00	23.00	24.00	(1.00)	-	2.00
<b>Total Insurance Reserve Fund</b>	<b>29.00</b>	<b>28.00</b>	<b>1.00</b>	<b>29.00</b>	<b>30.00</b>	<b>(1.00)</b>	<b>-</b>	<b>2.00</b>
Technology Fund								
Administration	72.00	72.75	(0.75)	73.75	71.75	2.00	1.75	(1.00)
Licensed	-	-	-	-	2.00	(2.00)	-	2.00
Support	54.97	51.50	3.47	49.38	51.60	(2.22)	(5.59)	0.10
<b>Total Technology Fund</b>	<b>126.97</b>	<b>124.25</b>	<b>2.72</b>	<b>123.13</b>	<b>125.35</b>	<b>(2.22)</b>	<b>(3.84)</b>	<b>1.10</b>
Central Services Fund								
Administration	5.00	4.00	1.00	4.00	4.00	-	(1.00)	-
Licensed	-	-	-	-	-	-	-	-
Support	10.05	10.05	-	10.05	9.35	0.70	-	(0.70)
<b>Total Central Services Fund</b>	<b>15.05</b>	<b>14.05</b>	<b>1.00</b>	<b>14.05</b>	<b>13.35</b>	<b>0.70</b>	<b>(1.00)</b>	<b>(0.70)</b>
<b>Other Funds</b>								
Administration	134.84	136.85	(2.01)	140.25	142.27	(2.02)	5.41	5.42
Licensed	283.48	295.37	(11.89)	311.00	292.46	18.54	27.52	(2.91)
Support	1,421.10	1,408.36	12.74	1,444.43	1,448.81	(4.38)	23.33	40.45
<b>Total FTEs Other Funds</b>	<b>1,839.42</b>	<b>1,840.58</b>	<b>(1.16)</b>	<b>1,895.68</b>	<b>1,883.54</b>	<b>12.14</b>	<b>56.26</b>	<b>42.96</b>
<b>ALL Funds</b>								
Administration	527.34	522.65	4.69	532.25	524.77	7.48	4.91	2.12
Licensed	5,260.33	5,230.47	29.86	5,253.79	5,240.74	13.05	(6.54)	10.27
Support	3,342.81	3,398.53	(55.72)	3,349.31	3,445.79	(96.48)	6.50	47.26
<b>Total FTEs ALL Funds</b>	<b>9,130.48</b>	<b>9,151.65</b>	<b>(21.17)</b>	<b>9,135.35</b>	<b>9,211.30</b>	<b>(75.95)</b>	<b>4.87</b>	<b>59.65</b>

**Notes:**

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

# Appendix B

Jefferson County School District  
Quarterly Financial Report for The Year Ended June 30, 2013

**Flag Program Criteria – 2012/2013**

\*\*\*Key factors for being  (OBSERVED) or  (MONITORED)\*\*\*

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

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

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

\*\*\*Changing from  (OBSERVED) to  (MONITORED)\*\*\*

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

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

\*\*\*Eliminating  (MONITORED)\*\*\*

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

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

# Appendix C



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## Performance Indicators

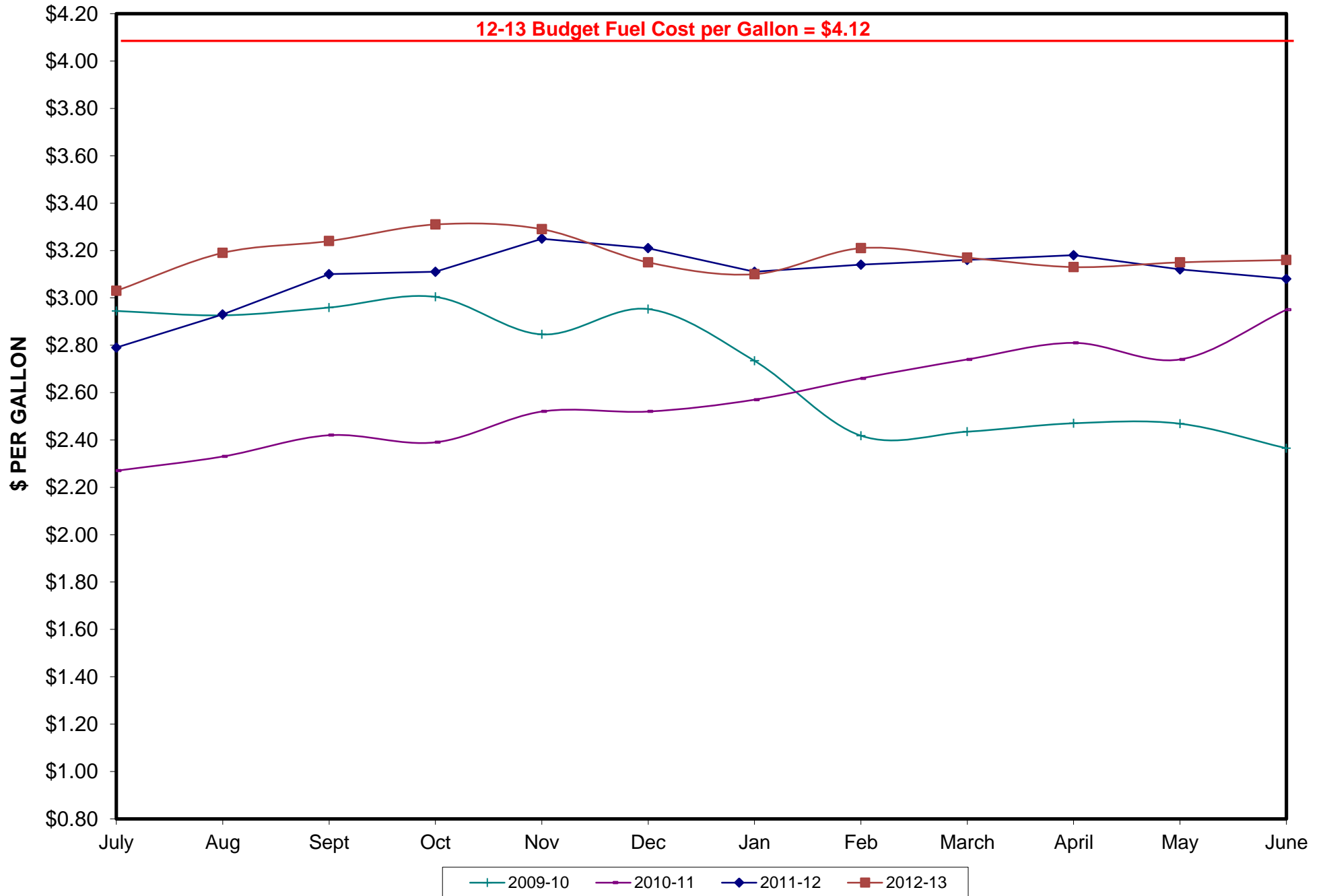
### June 30, 2013

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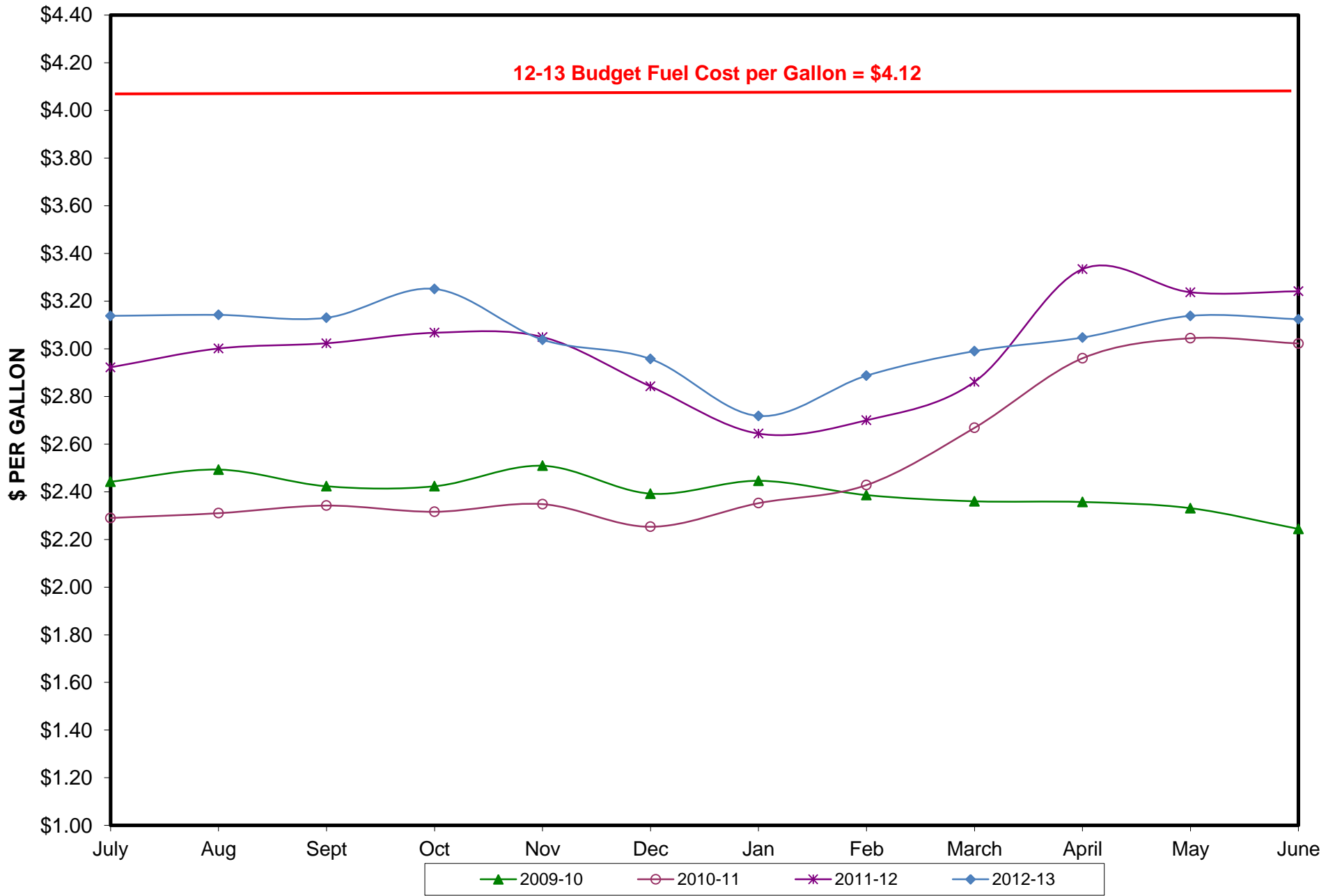
The attached information is provided as an appendix to the Quarterly Financial Report to provide performance indicators in support of sound management.

- **Transportation Department:** C-1 to C-2  
Refer to page 10. The attached charts show monthly diesel and unleaded fuel prices for each month of the five previous years compared to this year.
- **Food Services:** C-3  
Refer to pages 20 and 22. The attached table compares meals served for the current school year compared to the prior school year.
- **Risk Management:** C-4  
Refer to pages 27 and 30. The table compares the number of claims by category for this year compared to last year.
- **Technology:** C-5 to C-15  
The first metric report details service requests by type for the quarter. The second report details email and internet security quarantines. The third metric report displays technology service issues and outages for major systems, and the fourth report summarizes copier usage by quarter compared to prior years.

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



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



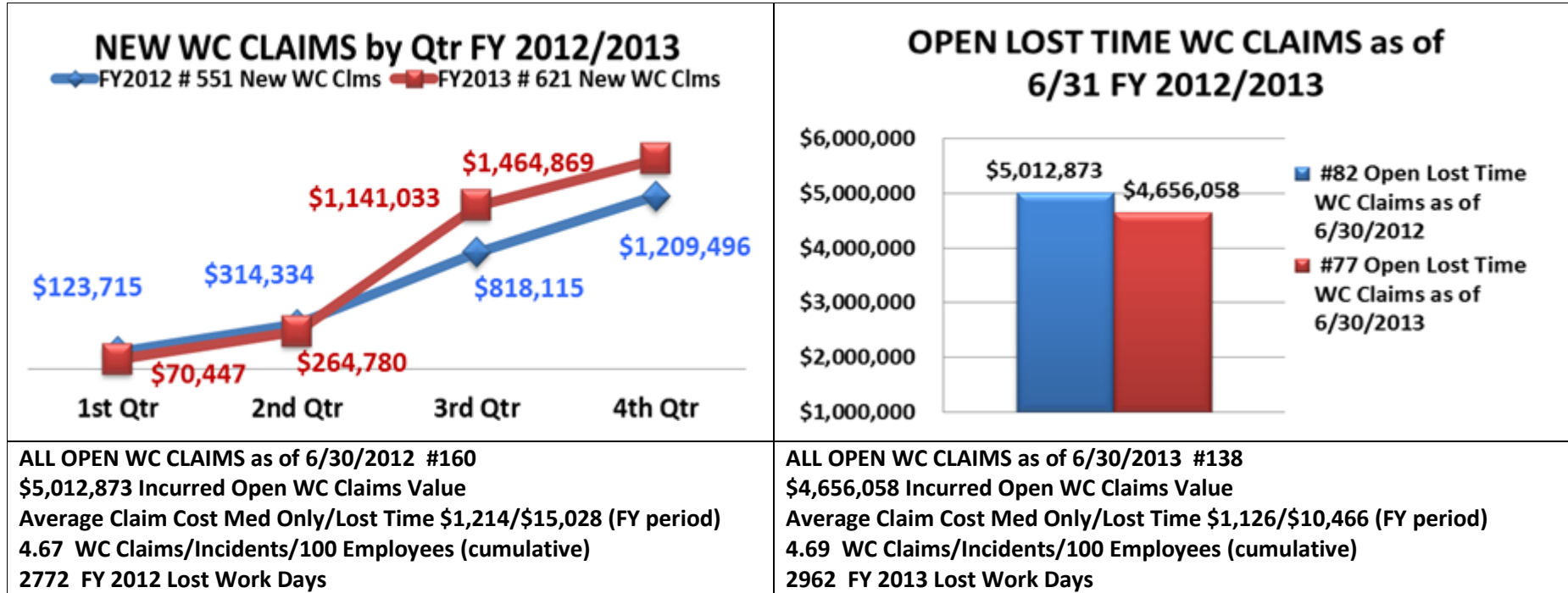
<b>Food and Nutrition Services</b>					
<b>Average Daily Meal Comparison</b>					
<b>4th Quarter For FY 2012/2013</b>					
<b>Month/Year</b>	<b>Number of Serving Days</b>	<b>Total Meals Served</b>	<b>Average Meals/Day</b>	<b>ADP % Gain or (Loss)</b>	<b>Market Share %</b>
August-11	8	310,736	38,842		50.57%
September-11	21	1,007,725	47,987		62.47%
October-11	21	1,037,695	49,414		64.33%
November-11	17	854,427	50,260		65.43%
December-11	12	589,941	49,162		64.00%
January-12	19	930,357	48,966		63.75%
February-12	18	895,493	49,750		64.77%
March-12	17	829,950	48,821		63.56%
April-12	20	869,595	43,480		56.61%
May-12	21	902,697	42,986		55.96%
June-12	-	-	-		
<b>Aug-June 12</b>	<b>174</b>	<b>8,228,616</b>	<b>47,291</b>	<b>-6.33%</b>	<b>61.57%</b>
August-12	10	399,036	39,904		51.87%
September-12	19	913,875	48,099		62.52%
October-12	23	1,134,172	49,312		64.10%
November-12	17	842,782	49,575		64.44%
December-12	15	711,417	47,428		61.65%
January-13	16	766,907	47,932		62.30%
February-13	18	878,573	48,810		63.44%
March-13	16	769,231	48,077		62.49%
April-13	21	908,413	43,258		56.23%
May-13	20	896,338	44,817		58.25%
June-13	-	-	-		
<b>Aug-June 13</b>	<b>175</b>	<b>8,220,744</b>	<b>46,976</b>	<b>-0.67%</b>	<b>61.06%</b>
<b>Difference</b>	<b>1</b>	<b>-7,871</b>	<b>-315</b>	<b>5.67%</b>	<b>-0.51%</b>

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



# RISK MANAGEMENT FY2013 FOURTH QUARTERLY REPORT

## WORKERS' COMPENSATION FY2012/2013 PROGRAM COMPARISON



**Property Program Activity/Status as of 6/30/2013:**

The District experienced 17 property loss incidents during the 4<sup>th</sup> quarter of FY 2012/2013, as compared to 22 during for the same period in FY 2011/2012. 4<sup>th</sup> quarter FY 2012/2013 property losses of over \$20,600 occurred compared to over \$73,900 of property losses which occurred in the 4<sup>th</sup> quarter of FY 2011/2012.

**Automobile Program Activity/Status as of 6/30/2013:**

During the 4<sup>th</sup> quarter of FY 2012/2013, 61 automobile incidents occurred with incurred costs of \$47,600. 34 automobile incidents occurred during the 4<sup>th</sup> quarter of FY 2011/2012 with incurred costs of approximately \$38,100. All 4th quarter FY 2012/2013 incidents involved automobile physical damage rather than bodily injury losses.

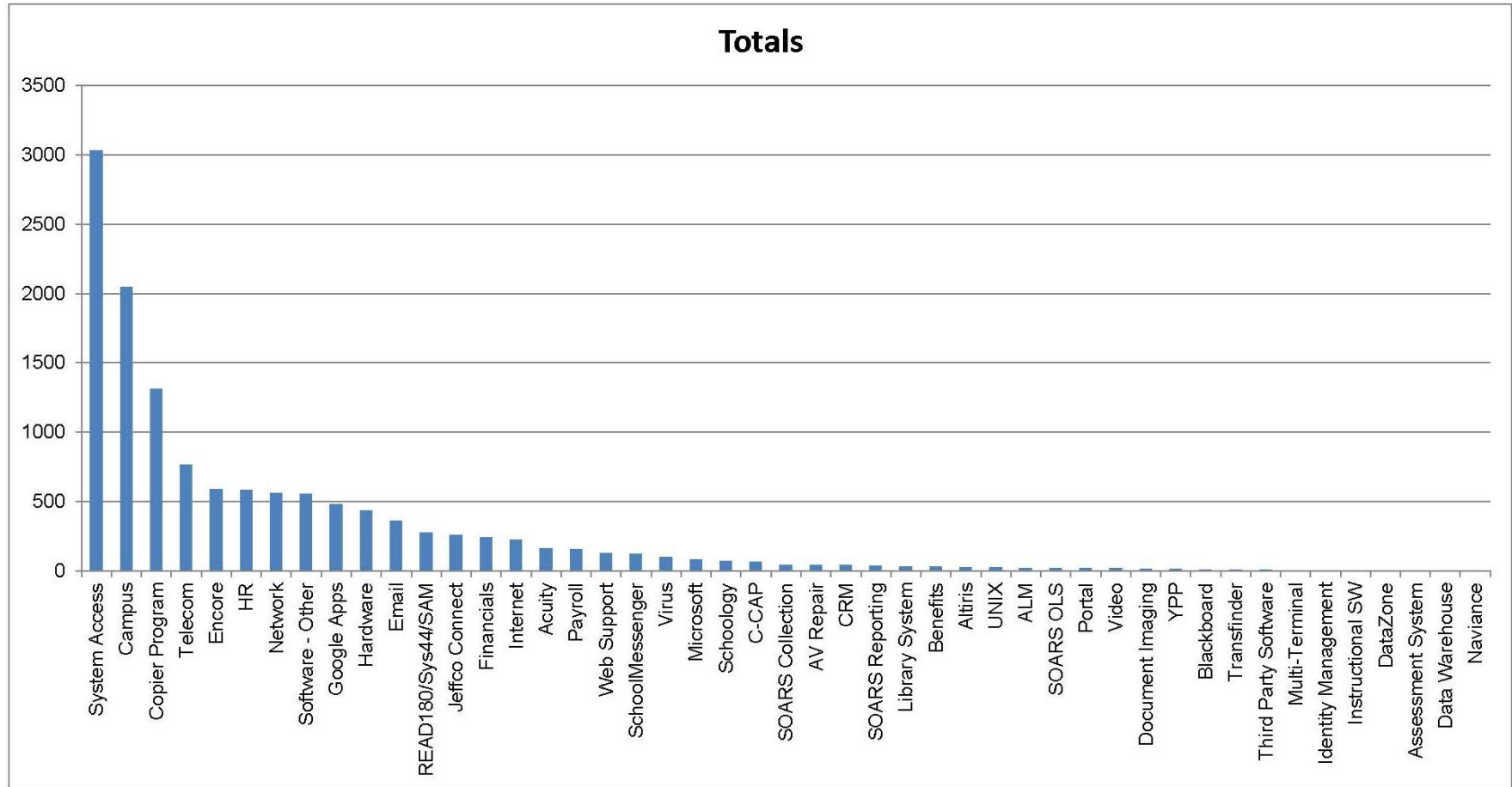
**Liability Program Activity/Status as of 6/30/2013:**

The District experienced 13 liability incidents during the 4<sup>th</sup> quarter of FY 2012/2013 and 9 during the same period of FY 2011/2012. Incurred costs for the 4<sup>th</sup> quarter of FY 2012/2013 are currently estimated at approximately \$9,500.

# IT SERVICE METRICS BY QUARTER

2013-04-01 Through 2013-07-31

## Customer Requests Resolved by Major Services



12652 Requests resolved out of 13114 submitted.

72% Resolved in less than 48 hours

82% Resolved in 5 days or less

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

Types of requests include system access, application support, hardware support and network support.

# IT E-MAIL & SECURITY METRICS

April – June 2013

## E-mail SPAM Metrics

Type	Total
<b>Total E-mails Reviewed</b>	<b>10,261,538</b>
E-mails with Viruses 63% decrease from previous quarter	<b>13,739</b>
E-mails with Unallowable Attachments 37% increase from previous quarter	<b>2,001</b>
E-mails Quarantined as SPAM (denied, quarantined, stripped) 66% increase from previous quarter	<b>7,168,195</b>
Total E-mails Allowed (normal delivery)	<b>3,093,343</b>

- 14.44% of external e-mail sent to the district e-mail system in the 4th quarter was SPAM and was automatically quarantined.

## Security Metrics

The district network security appliances monitor network and/or system activities for malicious activity. The main function of the intrusion prevention system is to identify malicious activity, log information about this activity, attempt to block/stop it, and report it. In the 4<sup>th</sup> Quarter, district security systems blocked:

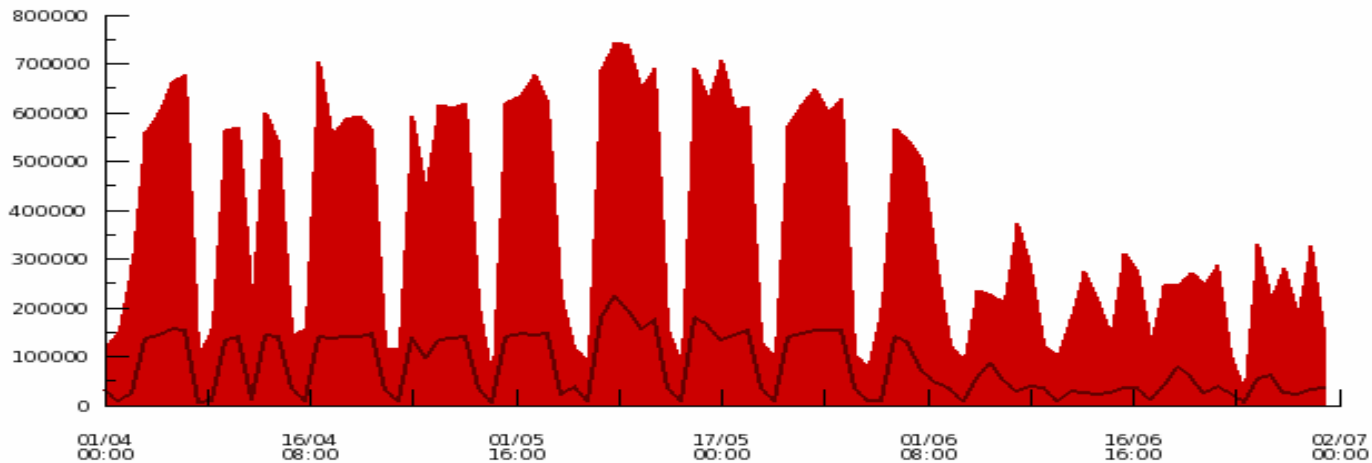
- 3,660 critical Internet threats
- 4,876,208 major Internet threats
- 107,274 minor Internet threats

# District Inbound and Outbound Internet Usage Per Day

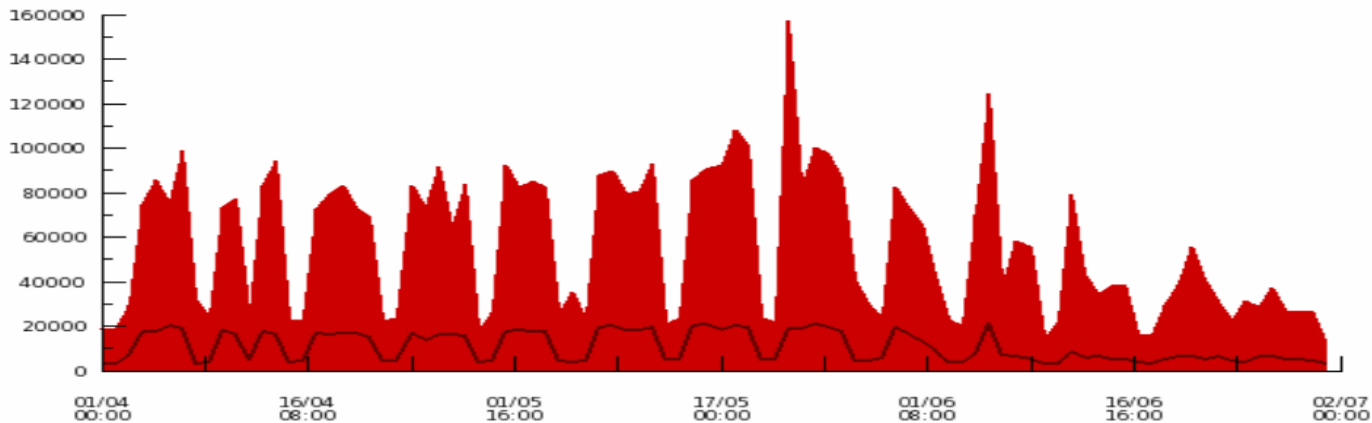
April – June 2013

The following bandwidth usage graphs refer to all inbound and outbound traffic in the District during the current quarter. Inbound traffic is data which comes into a computer, as for example when someone downloads a file from a website. Outbound traffic is data that is transmitted by the computer, such as a file attached to an email.

District Inbound Internet Usage per Day

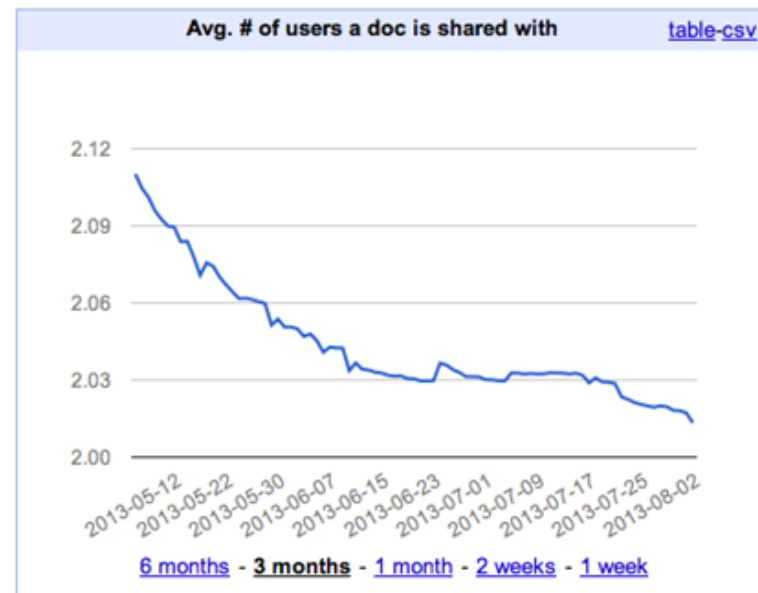
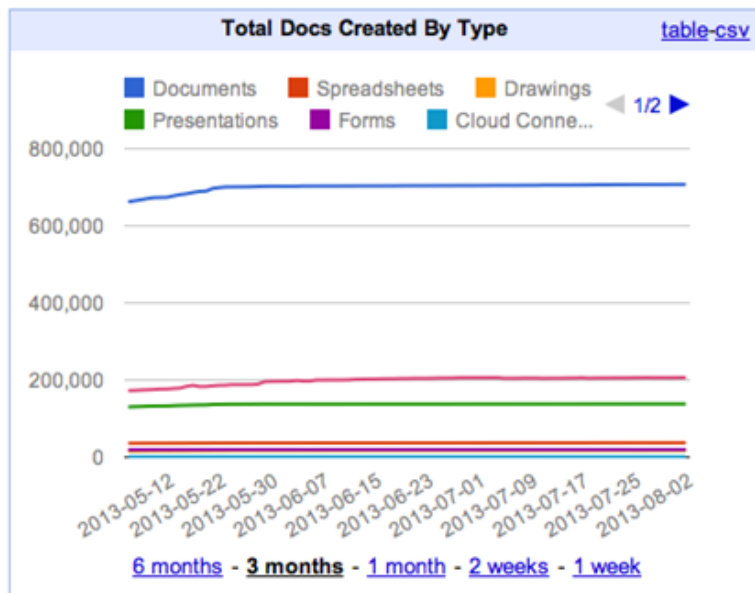
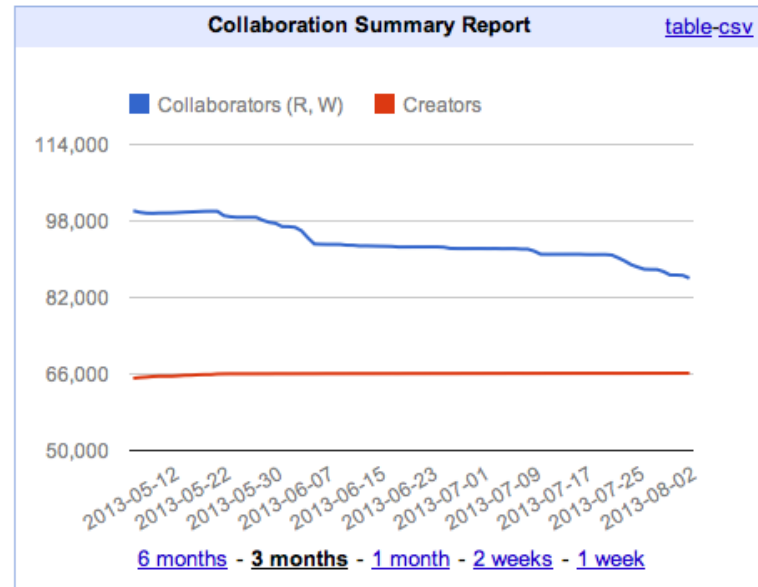
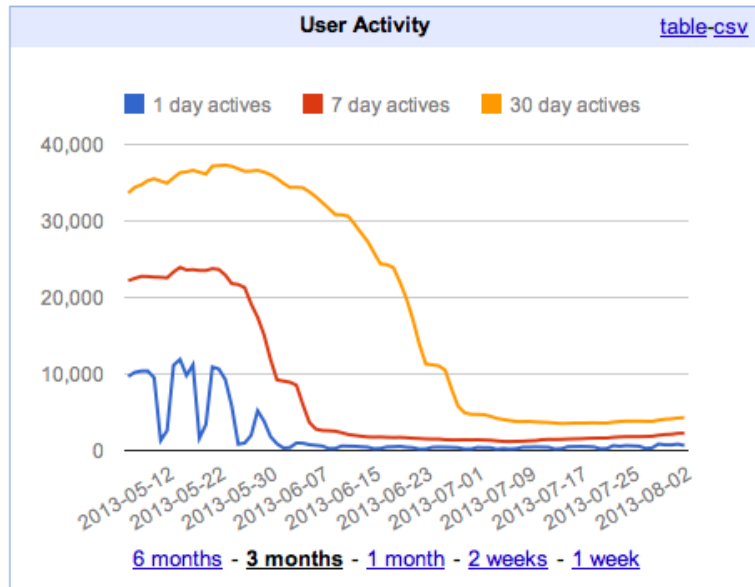


District Outbound Internet Usage per Day



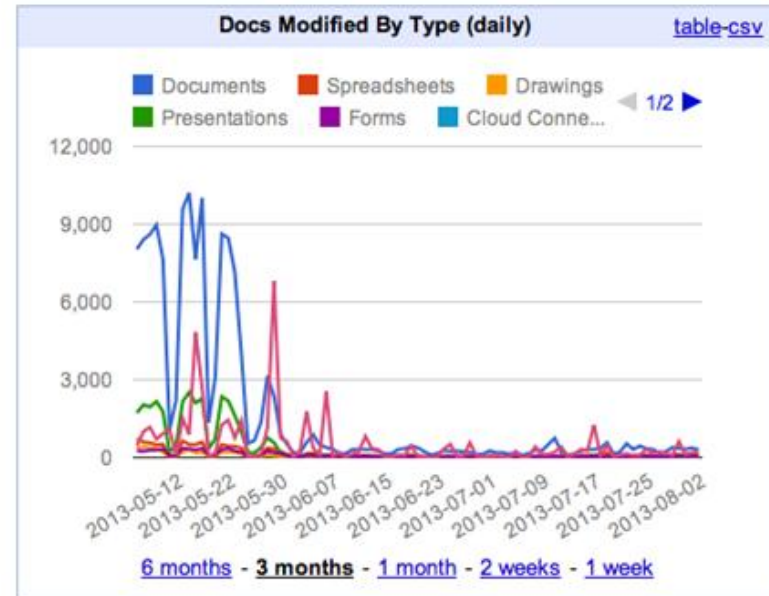
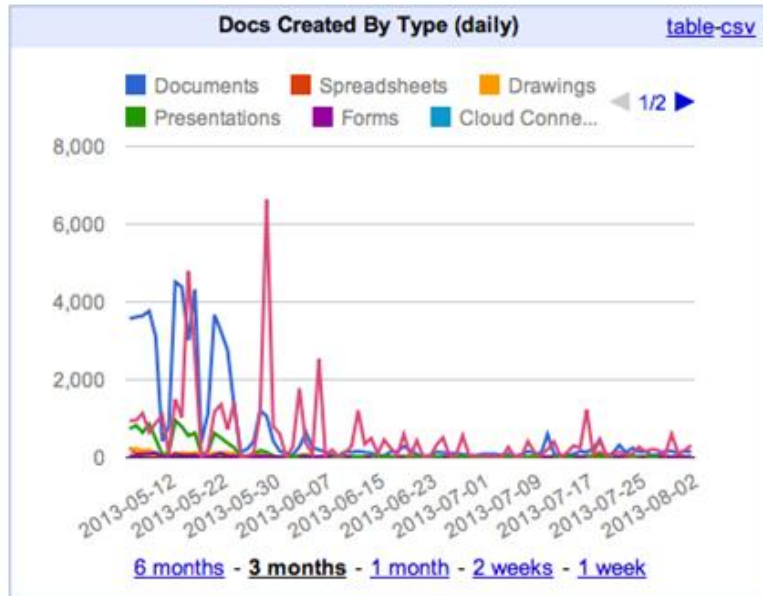
# GOOGLE STATISTICS

## January – March 2013



# GOOGLE STATISTICS (continued)

## April – June 2013



# IT KEY SERVICES AVAILABILITY PERFORMANCE MEASURES

## April – June 2013

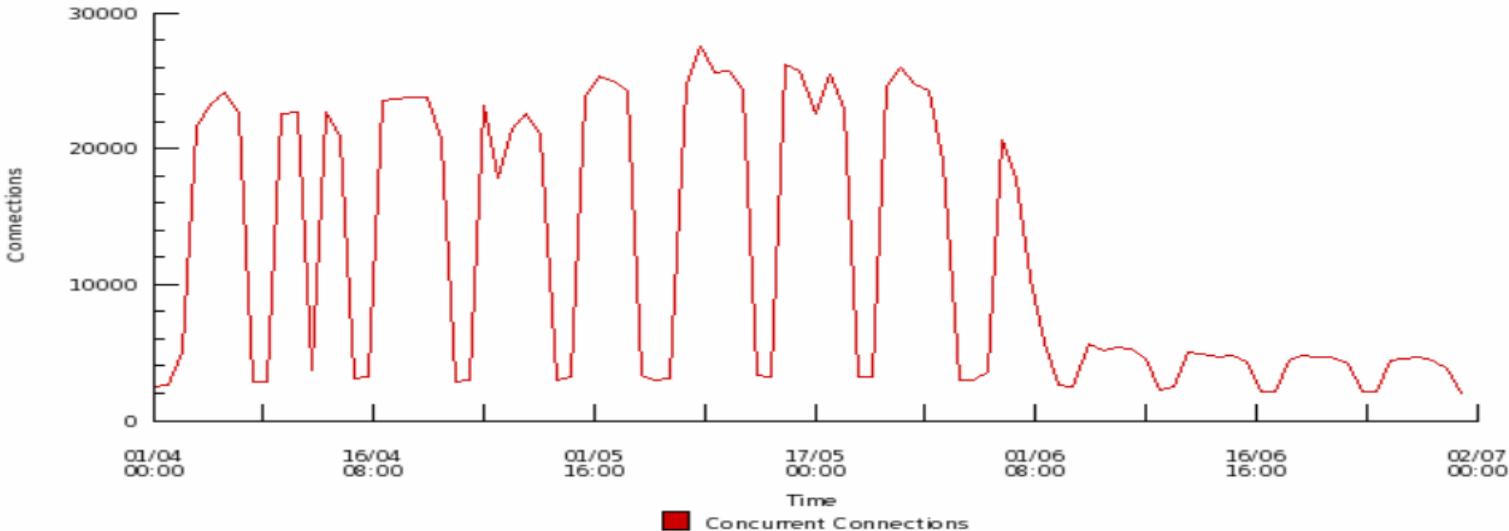
**Application Availability %** Our goal is 99.5 percent availability.

	June 2013	May 2013	April 2013
AM-JeffcoConnect	100.00	99.49	99.97
AM-LibraryTLC	85.48	93.37	93.81
AM-LibraryYouSeeMore	97.79	98.29	98.19
AM-Schoology	99.94	99.97	99.98
AM-SEMS	95.85	99.97	99.98
AM-SOARS	98.70	98.69	98.83

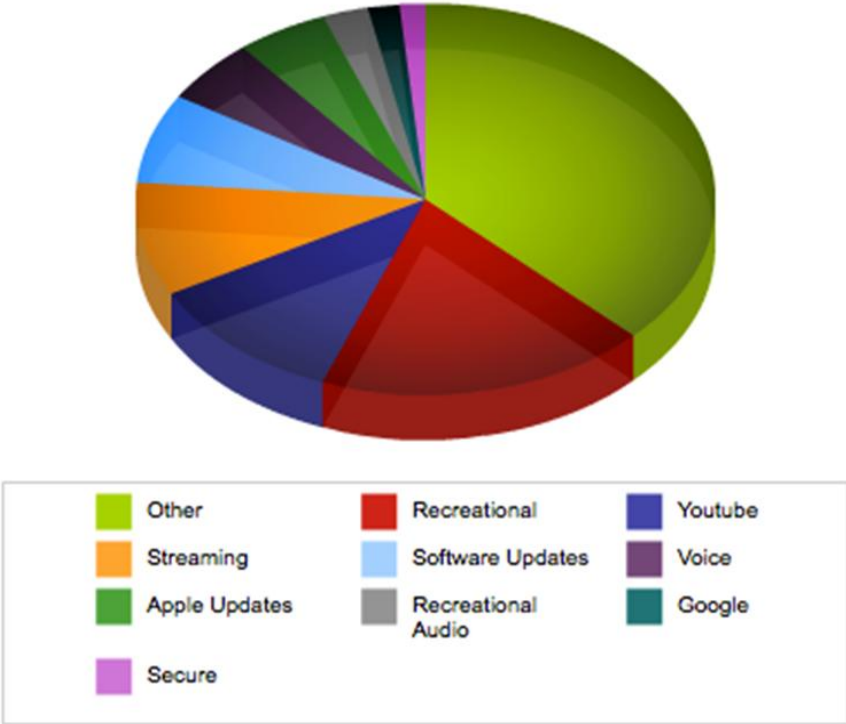
**Usability %** This section tries to gauge the satisfaction of the user experience. Our goal is 90 percent.

	June 2013	May 2013	April 2013
TM-Aleks	99.97	99.70	99.94
TM-HumanResources	88.09	91.65	94.98
TM-SEMS	92.82	96.55	99.04
TM-TLCCatalog	84.92	90.32	91.39
TM-HomePage	99.94	99.94	99.86
TM-AcuityReport	87.33	96.79	97.20
TM-Applicant	92.83	94.09	96.32
TM-Internet	100.00	99.99	100.00
TM-OWA	100.00	100.00	100.00
TM-Portal	96.70	98.16	99.99
TM-Schoology	100.00	100.00	100.00

# TOTAL NETWORK CONNECTIONS PER DAY

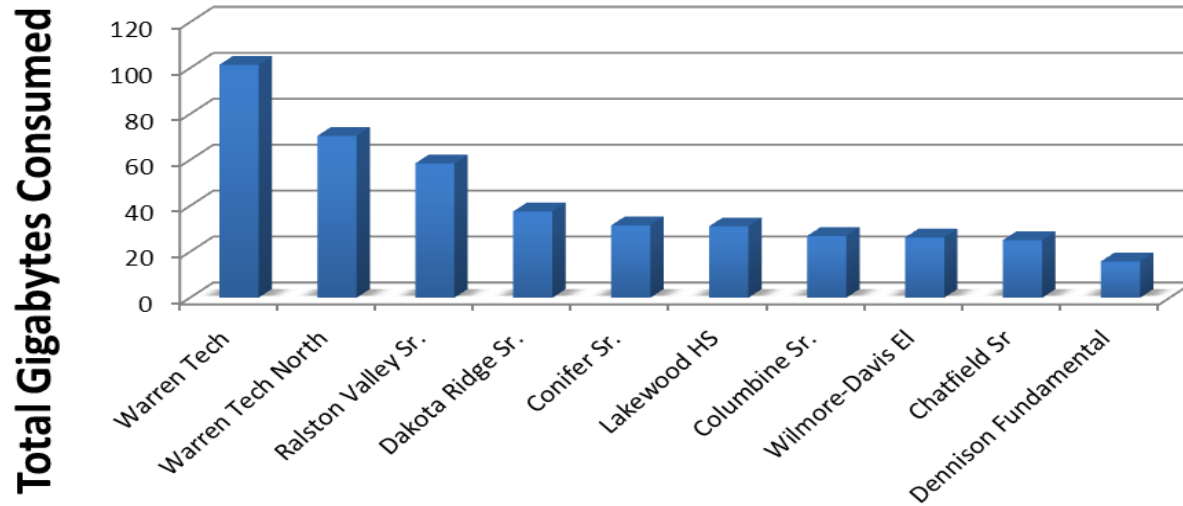


# TOP 10 APPLICATION GROUPS

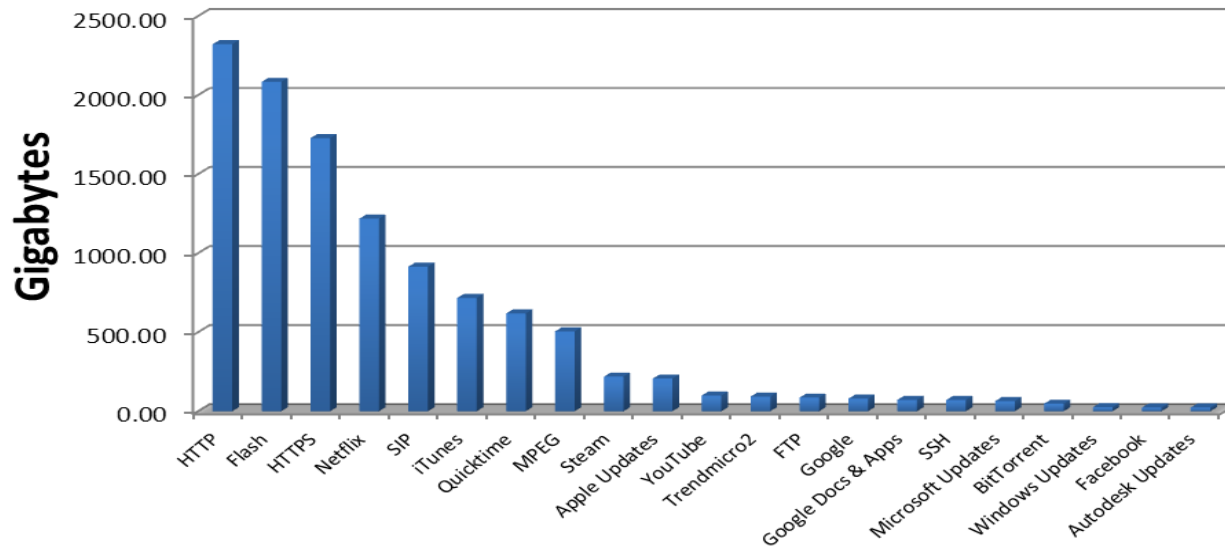




## Top 10 Internet Bandwidth Consumers

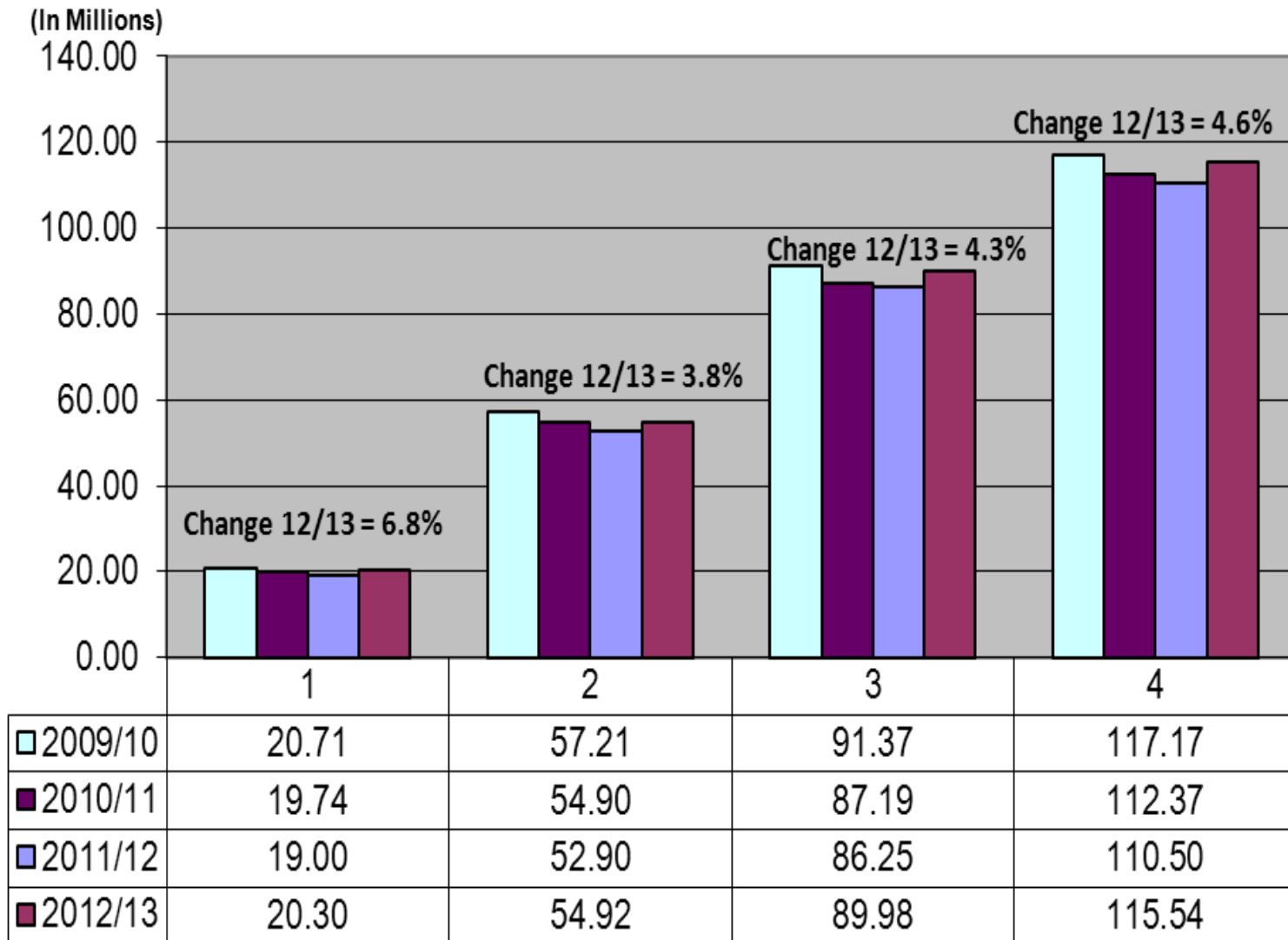


## Top Internet Applications



# COPIER PROGRAM

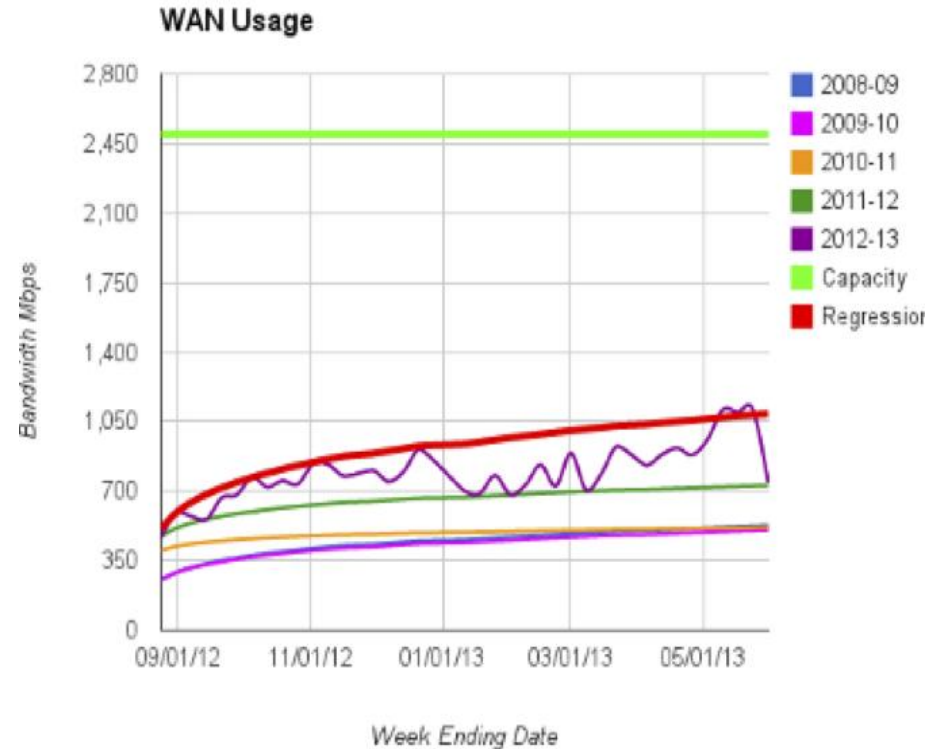
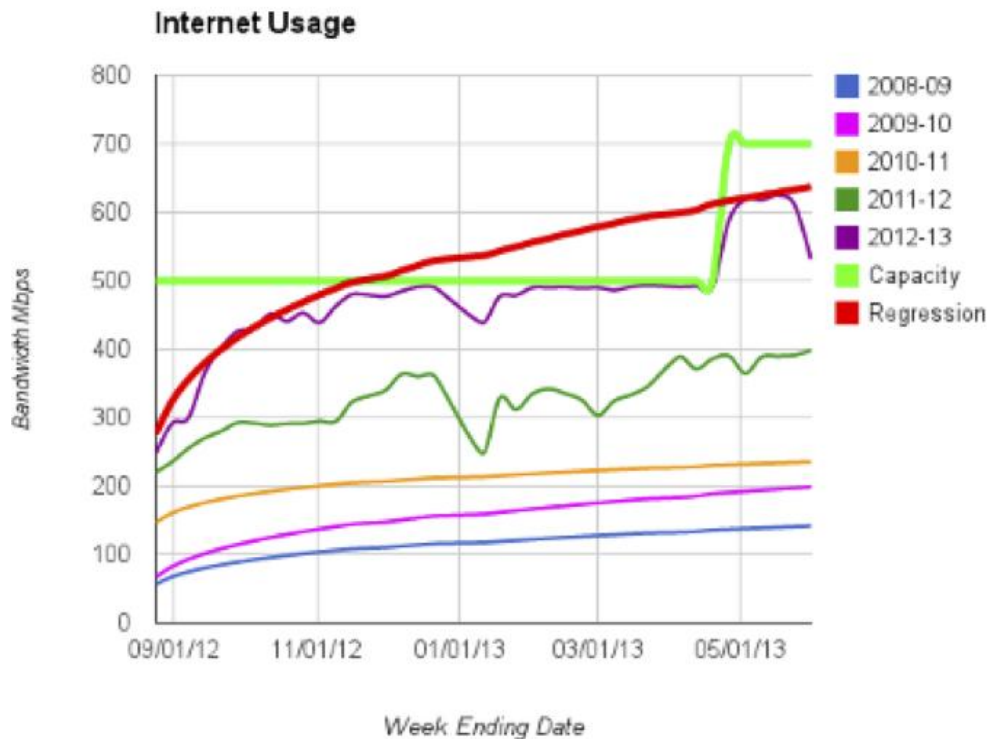
## Cumulative Number of Copies by Quarters



# CENTRAL NETWORK METRICS

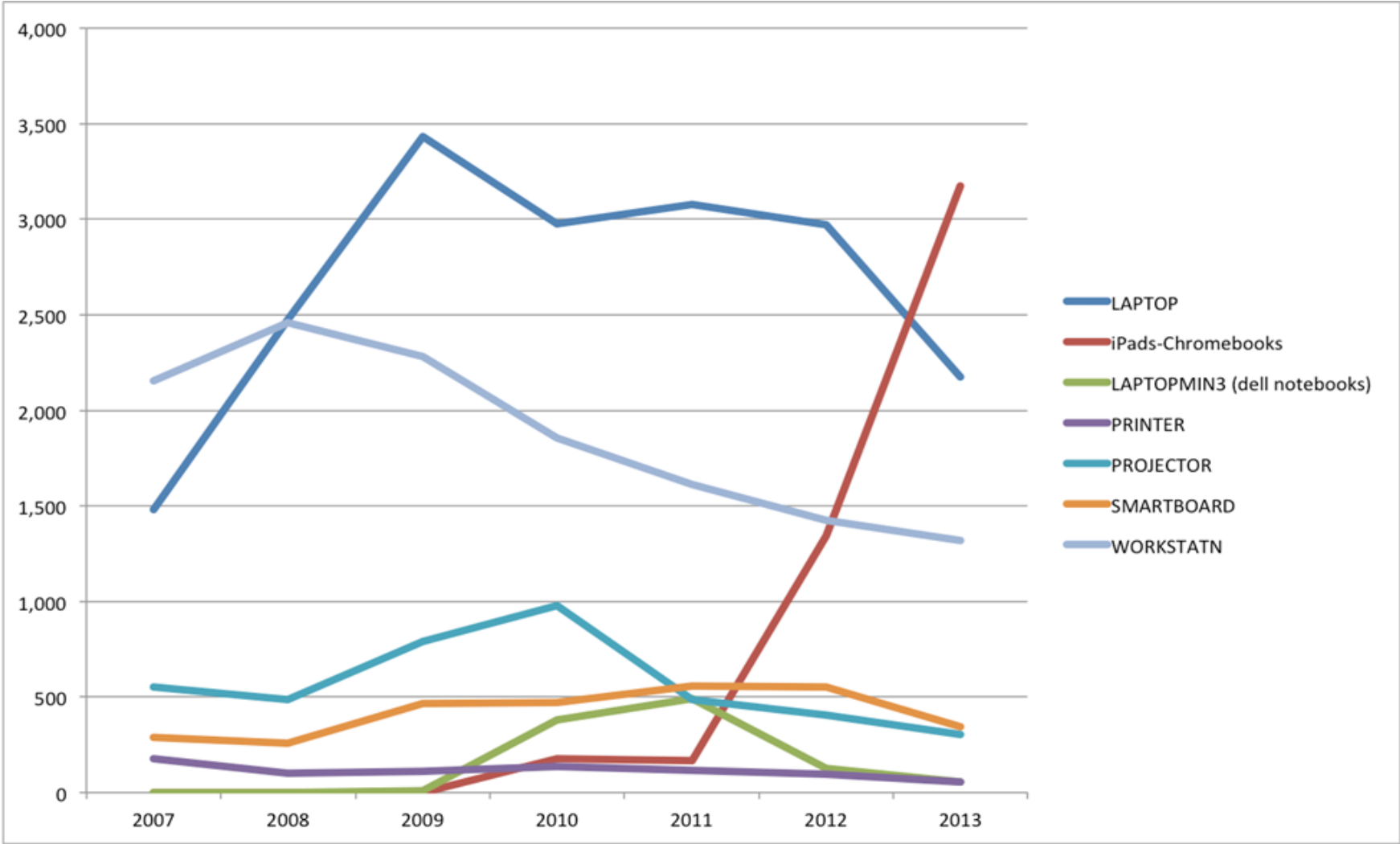
Since 2008 there has been a 62 percent increase in connections on the district firewall (demand primarily due to changes in web content and the increase in iPad usage). We expect this trend to continue as more schools are adopting mobile devices in the classroom. Core equipment may be refreshed earlier than typical EOL depending on this demand.

The internet bandwidth was increased from 500mb to 700mb in April 2013 primarily due to the increase use of web based services and iPad devices (increase from previous school year) in the district network. We are anticipating an increase to 1Gb by the end of the 2013/2014 school year and exponential growth in this area over the next 2-3 years as more schools adopt mobile devices in the classroom (chromebooks, iPads, etc.)



# ETAP - EDUCATIONAL TECHNOLOGY ACCESS PLAN

IT will begin providing quarterly metrics for the mobile device readiness program (MDR) starting 1<sup>st</sup> quarter 2014. The data for the 2013 school year has been provided below and contains all devices being purchased by schools. There has been a decline in demand for laptops and desktops districtwide (laptops down 27 percent, Desktops down 8 percent). These devices are being replaced by iPads and chromebooks, which increased in 2013 from the previous year by 136 percent.



# Appendix D

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

**Description of Expense Line**

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

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

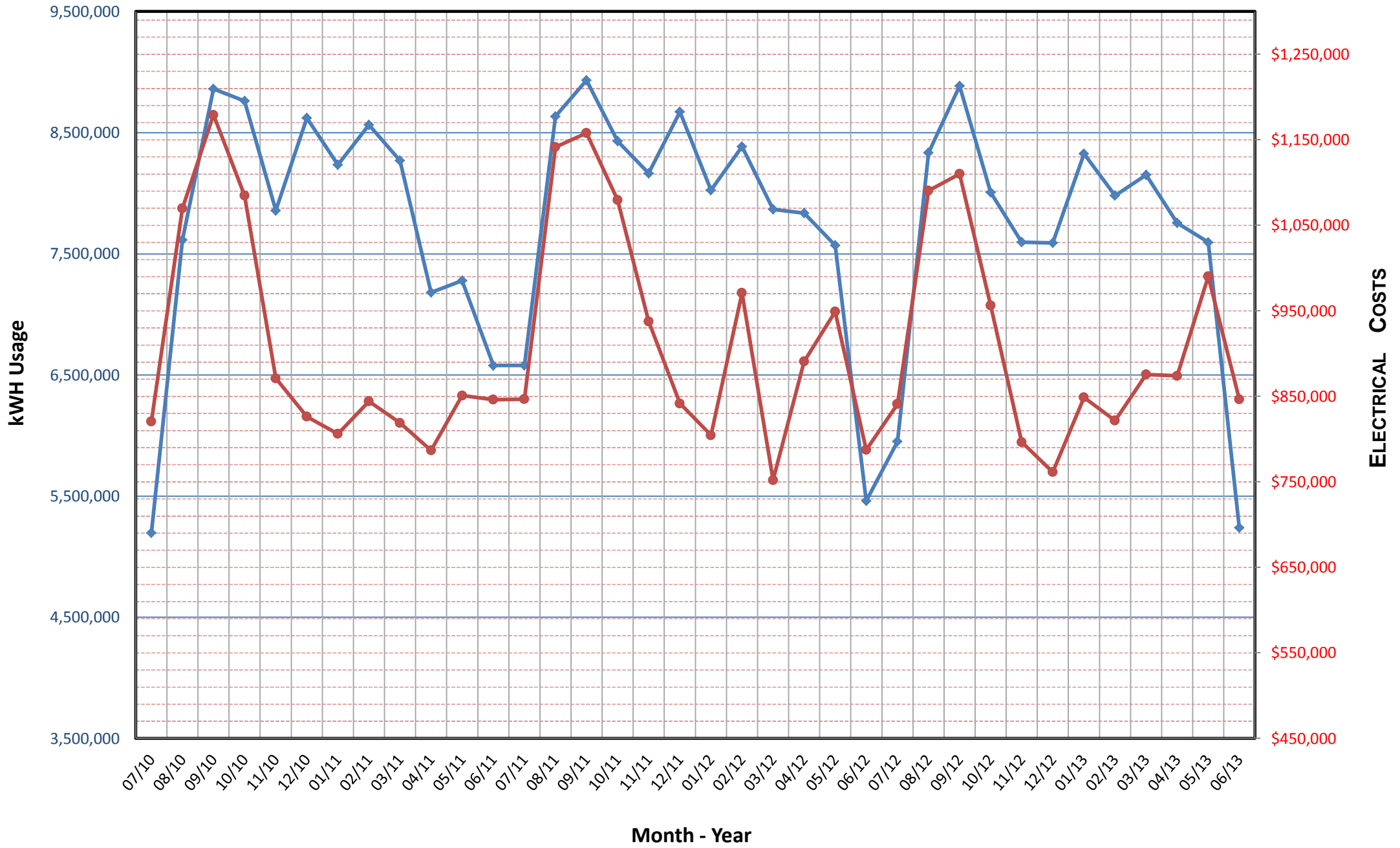
	<ul style="list-style-type: none"> <li>- Curriculum Development and Training</li> <li>Salaries, benefits and other expenditures supporting this function</li> </ul>	<ul style="list-style-type: none"> <li>Central Athletics</li> <li>Career and Technical Education</li> <li>Division of Instruction</li> <li>Online Education</li> <li>I2a Learning</li> <li>Assessment and Research</li> <li>Instructional Technology</li> <li>Grants Management</li> </ul>
<b><u>Operations and Maintenance</u></b>		
	<ul style="list-style-type: none"> <li>- Utilities and Energy Management</li> <li>Salaries, benefits and utility expenditures supporting this function</li> </ul>	<ul style="list-style-type: none"> <li>Natural Gas</li> <li>Propane</li> <li>Electricity</li> <li>Voice Communication Lines</li> <li>Water and Sanitation</li> <li>Storm Water</li> <li>Energy Management</li> </ul>
	<ul style="list-style-type: none"> <li>- Custodial</li> <li>Salaries, benefits and supply expenditures supporting this function</li> </ul>	<ul style="list-style-type: none"> <li>Custodians</li> <li>Trades Technicians</li> <li>Substitute Custodians</li> </ul>
	<ul style="list-style-type: none"> <li>- Facilities</li> <li>Salaries, benefits and supply expenditures supporting this function</li> </ul>	<ul style="list-style-type: none"> <li>Zone facility support</li> <li>Care &amp; Upkeep of Grounds and Equipment</li> <li>Environmental Compliance</li> <li>Funded Work Orders</li> <li>Network and Data Administration</li> </ul>
	<ul style="list-style-type: none"> <li>- School Site Supervision</li> <li>Salaries and benefits supporting this function.</li> </ul>	<ul style="list-style-type: none"> <li>Campus Supervisors</li> </ul>
<b><u>Transportation</u></b>	<b>PRIOR YEAR ONLY</b> Salaries, benefits, fuel, maintenance for District bus services.	

# Appendix E

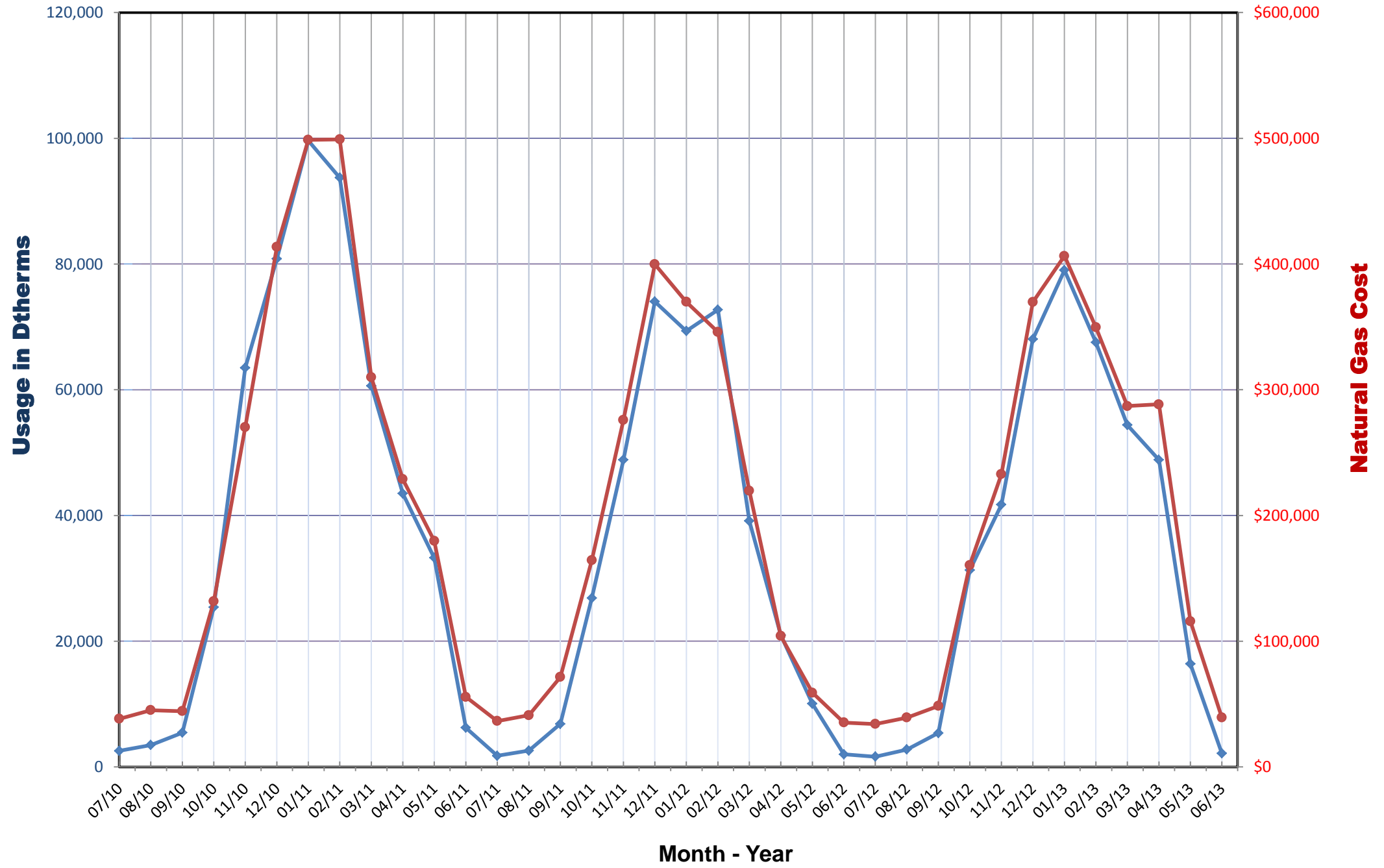


# Jefferson County Public Schools Electrical Usage and Cost

- ◆ Electricity (kWh)
- Total Elec Cost

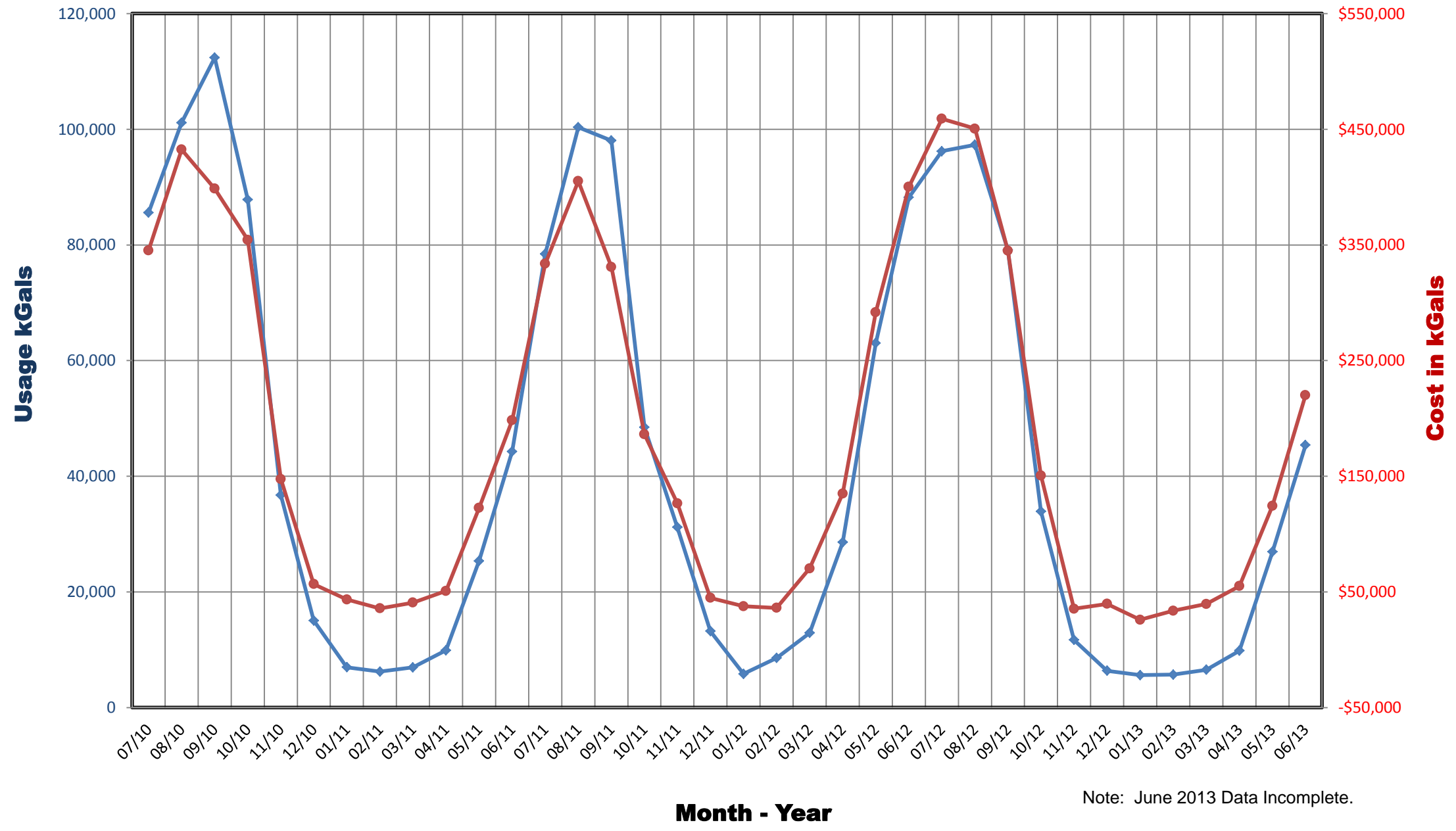


# Jefferson County Public School Natural Gas Usage and Cost



## Jefferson County Public School Water Usage and Cost

◆ Water (kGal)  
● Water Cost



Note: June 2013 Data Incomplete.

# Appendix F

**Executive Limitations - Business Services  
4th Quarter 2013 Financial Report**

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

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

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

# Appendix G

## **ARRA and Other Stimulus Funding**

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

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

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

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

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

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

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

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

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

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

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

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

IDEA (Individuals with Disabilities Act) – Part B ARRA funds will be used to support students with Individual Educational Plans (IEPs) in transitioning into post-secondary opportunities, ensure curricula, assessments and the tools of technology support schools and severe needs programs to increase academic achievement and behavioral support for students with disabilities, provide educational relevant related services and specialized equipment for student with identified needs, and ensure professional development for all special education leadership and staff that results in improved skills to increase student achievement and instructional leadership capacity. IDEA Preschool money was used to expand the current Child Find team to a district-wide Child Find team serving children birth to age 21. The funds will also provide professional development regarding the appropriate use of data to drive instruction, research-based instructional interventions and progress monitoring for all children, especially those identified with special needs. In addition, professional development will address how to effectively support preschool families during the transition to kindergarten.

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

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

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

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

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

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

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

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

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

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

### **Results Matter – February 2012 – December 2012**

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

### **Strategic Compensation – October 2010 – September 2015**

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

### **Race to the Top – July 2012 – December 2015**

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

### **Data Sharing Pilot – September 2012 – September 2013**

The Data Sharing Pilot grant will enable Jeffco to participate in the Colorado Department of Education Data Pipeline pilot, a project with a goal of replacing the current data submission process (Automated Data Exchange) with one that is more automated. The secondary objective is in support of the Shared Learning Collaborative and is being designed to support state and local education agencies in enhancing teaching and learning.



**Jefferson County School District, No. R-1  
ARRA and Other Stimulus Grants  
Schedule of Awards, Expenditures, and FTEs**

Grant Name	Funding Period	Grant Award	Year Ended June 30, 2010 Actuals	Year Ended June 30, 2011 Actuals	Year Ended June 30, 2012 Actuals	Year Ended June 30, 2013 Actuals	Total Inception to Date Actuals	Inception to Date % of Grant Award	FTEs Funded - June 2013
<b>Original Awards:</b>									
National School Lunch Equipment	Jul 2009 - Sep 2009	\$ 179,300	\$ 150,164	\$ -	\$ -	\$ -	\$ 150,164	83.75%	-
National Board Certified Teacher Stipend	Oct 2009 - Jun 2010	52,242	52,223	-	-	-	52,223	99.96%	-
Alternative Compensation for Teachers	Jan 2010 - Dec 2010	473,923	82,661	286,055	-	-	368,716	77.80%	-
Education Jobs Fund Program	Aug 2010 - Jun 2011	15,710,516	-	15,710,516	-	-	15,710,516	100.00%	-
State Fiscal Stabilization Fund (SFSF)	Mar 2011 - Jun 2011	6,032,366	-	6,032,366	-	-	6,032,366	100.00%	-
IDEA - Part B and Preschool	Jul 2009 - Sep 2011	15,459,840	6,240,506	8,609,213	610,121	-	15,459,840	100.00%	-
Title I-A: Low Income Students	Jul 2009 - Sep 2011	9,498,743	5,240,206	3,964,924	293,613	-	9,498,743	100.00%	-
Title I-D: Delinquent Students	Jul 2009 - Sep 2011	55,633	15,370	-	-	-	15,370	27.63%	-
Title II-D: Technology	Jul 2009 - Sep 2011	276,999	93,116	163,719	20,164	-	276,999	100.00%	-
McKinney - Vento Homeless	Jul 2009 - Sep 2011	70,000	16,780	53,220	-	-	70,000	100.00%	-
Education Jobs Fund - Supplemental	Jul 2011 - Jun 2012	515,171	-	-	515,171	-	515,171	100.00%	-
Results Matter	Feb 2012 - Dec 2012	17,598	-	-	2,841	5,397	8,238	46.81%	-
Data Sharing Pilot	Sep 2012 - Sep 2013	100,000	-	-	-	79,550	79,550	79.55%	-
Strategic Compensation	Oct 2010 - Sep 2015	38,683,600	-	450,279	8,091,551	8,950,103	17,491,933	45.22%	60.17
Race to the Top	Jul 2012 - Dec 2015	653,186	-	-	-	144,539	144,539	22.13%	1.00
<b>Total</b>		<b>\$ 87,779,117</b>	<b>\$ 11,891,026</b>	<b>\$ 35,270,292</b>	<b>\$ 9,533,461</b>	<b>\$ 9,179,589</b>	<b>\$ 65,874,368</b>		<b>61.17</b>

**ARRA Expenditures  
2009/2010 - 2012-2013**

