Quarterly Financial Report
For The Period Ended March 31, 2011

Submitted to the Board of Education
May 19, 2011
Presented June 2, 2011
by
Lorie B. Gillis
Chief Financial Officer
Kathleen Askelson
Executive Director, Finance
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Cash Management

The total operating cash balance at March 31, 2011 was $151.5 million compared to $210.9 million at March 31, 2010. This includes Operating & Capital Reserve Funds. End of year cash balances are lower this year primarily due to State rescissions and the spend down of the Capital Reserve Fund.

Jeffco Public Schools
Ending Cash Balances: July 2010 through June 2011
As of March 31, 2011

Legend:
- Operating Cash
- Restricted for Capital Reserve
- Restricted for TABOR
- Cash Balance Prior Year

Graph showing the ending cash balances from July 2010 to June 2011, with a focus on March 31, 2011.
### Jefferson County School District, No. R-1
### Schedule of Investments
### As of March 31, 2011

<table>
<thead>
<tr>
<th>Financial Institution</th>
<th>Purchase Date</th>
<th>Maturity Date</th>
<th>Yield</th>
<th>S &amp; P Rating</th>
<th>Balance as of March 31, 2011</th>
<th>Percent of Portfolio</th>
</tr>
</thead>
<tbody>
<tr>
<td>US Bank - Cash Concentration</td>
<td>3/31/2011</td>
<td>4/1/2011</td>
<td>0.23%</td>
<td>$</td>
<td>93,884.04</td>
<td>0.06%</td>
</tr>
<tr>
<td>US Bank Sweep†</td>
<td>3/31/2011</td>
<td>4/1/2011</td>
<td>0.10%</td>
<td>$</td>
<td>14,929,456.81</td>
<td>9.86%</td>
</tr>
<tr>
<td>1st Bank‡</td>
<td>5/1/2010</td>
<td>5/1/2011</td>
<td>0.90%</td>
<td>$</td>
<td>5,126,624.44</td>
<td>3.38%</td>
</tr>
<tr>
<td>Colotrust - Operating Plus</td>
<td>3/31/2011</td>
<td>4/1/2011</td>
<td>0.14%</td>
<td>AAAm</td>
<td>80,577,503.26</td>
<td>53.20%</td>
</tr>
<tr>
<td>Cutwater Investment - FDA Proceeds³</td>
<td>9/17/2007</td>
<td>1/1/2016</td>
<td>1.52%</td>
<td>$</td>
<td>59,743,875.55</td>
<td>33.50%</td>
</tr>
<tr>
<td>Invested/Total Pooled Cash§</td>
<td></td>
<td></td>
<td></td>
<td>$</td>
<td>151,471,344.09</td>
<td>100.00%</td>
</tr>
</tbody>
</table>

**Weighted Average of yield and maturity on March 31, 2011**

- 0.62%

**Weighted Average as of March 31, 2010**

- 0.70%

**Change**

- -0.08%

**Wells Fargo Bond Redemption Fund**

- $35,905,097.49

**Funds Held in Trust**

- $35,905,097.49

---

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

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

3 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.

4 Pooled cash includes reserves for TABOR and Bond FDA, and amounts transferred to the Capital Reserve Fund according to state law.
Jefferson County School District  
Schedule of Cash Receipts and Disbursements  
As of March 31, 2011

<table>
<thead>
<tr>
<th>Total Cash Flow for All Funds (excluding Debt Service)</th>
<th>2010/2011 YTD Actual</th>
<th>2009/2010 YTD Actual</th>
<th>Variance Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating Cash Balance</strong></td>
<td>$ 269,833,958</td>
<td>$ 320,794,510</td>
<td>(50,960,552)</td>
</tr>
<tr>
<td><strong>Receipts</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Tax</td>
<td>81,525,957</td>
<td>82,152,352</td>
<td>(626,395)</td>
</tr>
<tr>
<td>Property Tax - Mill Override - 1999</td>
<td>10,400,622</td>
<td>10,423,014</td>
<td>(22,392)</td>
</tr>
<tr>
<td>Performance Promise</td>
<td>4,394,384</td>
<td>4,411,070</td>
<td>(16,686)</td>
</tr>
<tr>
<td>Additional Mill Levy - 2004</td>
<td>16,118,055</td>
<td>16,146,340</td>
<td>(28,284)</td>
</tr>
<tr>
<td>Specific Ownership Tax</td>
<td>17,873,716</td>
<td>18,728,415</td>
<td>(854,699)</td>
</tr>
<tr>
<td>State Equalization 1</td>
<td>246,221,598</td>
<td>273,785,158</td>
<td>(27,563,560)</td>
</tr>
<tr>
<td>Other State Revenues</td>
<td>16,793,373</td>
<td>17,285,688</td>
<td>(492,315)</td>
</tr>
<tr>
<td>Food Service Receipts 2</td>
<td>16,145,216</td>
<td>14,990,437</td>
<td>1,154,779</td>
</tr>
<tr>
<td>School Based Fees (including Child Care)</td>
<td>33,456,003</td>
<td>32,548,999</td>
<td>907,004</td>
</tr>
<tr>
<td>Grant Receipts 3</td>
<td>25,184,900</td>
<td>30,639,152</td>
<td>(5,454,252)</td>
</tr>
<tr>
<td>Investment Earnings</td>
<td>507,010</td>
<td>1,132,492</td>
<td>(625,482)</td>
</tr>
<tr>
<td>Other Receipts</td>
<td>9,236,749</td>
<td>9,208,015</td>
<td>28,734</td>
</tr>
<tr>
<td><strong>Grand Total Receipts</strong></td>
<td>477,857,584</td>
<td>511,451,131</td>
<td>(33,593,547)</td>
</tr>
<tr>
<td><strong>Disbursements</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payroll - Employee 4</td>
<td>417,000,736</td>
<td>420,690,229</td>
<td>(3,689,493)</td>
</tr>
<tr>
<td>Payroll Related - Benefits 6</td>
<td>60,952,780</td>
<td>57,779,336</td>
<td>3,173,444</td>
</tr>
<tr>
<td>Capital Reserve Projects 6</td>
<td>24,531,483</td>
<td>49,291,064</td>
<td>(24,759,581)</td>
</tr>
<tr>
<td>Non-Compensatory Operating Expenses</td>
<td>93,735,199</td>
<td>93,606,984</td>
<td>128,215</td>
</tr>
<tr>
<td><strong>Grand Total Disbursements</strong></td>
<td>596,220,198</td>
<td>621,358,613</td>
<td>(25,138,415)</td>
</tr>
<tr>
<td><strong>Net increase (decrease) in cash</strong></td>
<td>(118,362,614)</td>
<td>(109,907,482)</td>
<td>(8,455,132)</td>
</tr>
<tr>
<td><strong>Total Cash on hand</strong></td>
<td>$ 151,471,344</td>
<td>$ 210,887,028</td>
<td>($59,415,684)</td>
</tr>
<tr>
<td>TABOR Reserve (3%)</td>
<td>(18,742,800)</td>
<td>(19,322,669)</td>
<td>579,869</td>
</tr>
<tr>
<td>District &amp; Board of Education Reserve (4%)</td>
<td>(17,728,900)</td>
<td>(25,687,000)</td>
<td>7,958,100</td>
</tr>
<tr>
<td><strong>Total Operating Cash</strong></td>
<td>$ 114,999,644</td>
<td>$ 155,877,359</td>
<td>($40,877,715)</td>
</tr>
</tbody>
</table>

1 State equalization lower due to fiscal stabilization factor and Edjobs (to grants) in the School Finance Act.
2 Food service receipts higher due to timing of Federal Reimbursement payments.
3 Receipts are lower due to delays in CDE’s approval of our IDEA grant applications.
4 Salary expenses are lower due to vacant positions and staff reductions.
5 Employee benefits are higher due to increases in employer PERA contributions.
6 Disbursements for bond projects are lower in the capital reserve fund.

Unaudited for management use only
Issued: 5/5/2011 11:29 AM
Jefferson County School District  
General Fund Revenues  
As of March 31, 2011

<table>
<thead>
<tr>
<th></th>
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<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>$ 129,225,401</td>
<td>$ 130,398,427</td>
<td>$(1,173,026)</td>
<td>(1)%</td>
</tr>
<tr>
<td>State of Colorado</td>
<td>241,458,593</td>
<td>267,844,147</td>
<td>(26,385,554)</td>
<td>(10)%</td>
</tr>
<tr>
<td>Interest</td>
<td>11</td>
<td>21</td>
<td>(10)</td>
<td>(48)%</td>
</tr>
<tr>
<td>Tuition and Fees</td>
<td>7,311,883</td>
<td>7,297,813</td>
<td>14,070</td>
<td>0%</td>
</tr>
<tr>
<td>Federal and Other</td>
<td>4,106,301</td>
<td>4,314,203</td>
<td>(207,902)</td>
<td>(5)%</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$ 382,102,189</strong></td>
<td><strong>$ 409,854,611</strong></td>
<td><strong>$(27,752,422)</strong></td>
<td><strong>(7)%</strong></td>
</tr>
</tbody>
</table>

1 Specific ownership tax is $1,219,668 lower than the prior year.

2 State equalization funding is down $27,022,578 due to the state budget stabilization factor reduction and negative inflation. 2010 rescissions were not taken until June 2010.

3 Decrease of $92,852 for indirect cost reimbursements from Grants and Property Management. Timing of sponsorship revenue, $62,500 received in March of 2010 versus April in 2011.
Total year-to-date expenditures for fiscal year 2011 are $443,694,087. Expenditures were lower than prior year-to-date expenditures of $463,984,936. A breakout by expenditure objects is reflected below:

**General Fund Expenditures by Type**
**For the nine months ended March 31, 2011**

<table>
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<tr>
<th></th>
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<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$314,084,729</td>
<td>$329,300,967</td>
<td>$(15,216,238)</td>
<td>-5%</td>
<td>Increase/Decrease: The budgeted reductions for the current fiscal year include the reduction 136 FTE’s. For FY2011, employees that are eligible will receive step increases. EduJobs funding accounts for $10.4M of this General Fund savings as EduJobs salary expenditures will be accounted for in the Grants Fund.</td>
</tr>
<tr>
<td>Benefits</td>
<td>76,718,331</td>
<td>77,855,459</td>
<td>$(1,138,128)</td>
<td>-1%</td>
<td>PERA contributions have increased due to legislatively mandated employer contribution rate. PERA rate effective January 1, 2011 is 14.75%. The increase is offset by benefits associated with FTE reductions as well as the decrease in employee benefits as related to EduJobs funding.</td>
</tr>
<tr>
<td>Purchased Services</td>
<td>37,844,839</td>
<td>39,445,400</td>
<td>$(1,600,561)</td>
<td>-4%</td>
<td>Increase/Decrease: Meals/Refreshments $(105,000) Technology services $(1,4M) Legal Fees/ADA $(188,000) Contract Maintenance/Repairs $(133,000) Out of district/Special Education $728,000 Construction Maintenance/Repair Bldg $(627,000) Utilities $240,000 Voice Communication Line $205,000 Election Expense - $(168,000) Software Purchase $(87,000) Contract Services/Consultants $243,000 Unemployment Compensation $(173,000) Athletic Trainer $(196,000) Timing of invoices</td>
</tr>
<tr>
<td>Materials and Supplies</td>
<td>14,560,912</td>
<td>16,587,052</td>
<td>$(2,026,140)</td>
<td>(12)%</td>
<td>Increase/Decrease: Office Materials/Supplies &amp; Equipment $45,000 Clinic Supplies $(106,000) Textbooks $319,000 Maintenance Materials/Supplies $(135,000) Fuel $(42,000) Custodial Supplies $(150,000) Vehicle parts/Supplies $(35,000) Instructional Materials/Equipment $(1.95M)</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>485,276</td>
<td>725,058</td>
<td>$(239,782)</td>
<td>-39%</td>
<td>Increase/Decrease: Plant/Shop Equipment $(57,000) Buses $26,000 Building Improvements $(290,000) Office Equipment $13,000</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>$443,694,087</strong></td>
<td><strong>$463,984,936</strong></td>
<td><strong>$(20,290,849)</strong></td>
<td><strong>(4.37)%</strong></td>
<td>Note: Compensation &amp; benefits increases include Steps = approximately 2.5% for eligible employees.</td>
</tr>
</tbody>
</table>
Transfers:

The following table summarizes the transfers from the General Fund:

<table>
<thead>
<tr>
<th>Summary of Transfers From the General Fund</th>
<th>2010/2011 Year to date</th>
<th>2009/2010 Year to date</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Mandatory and Other Transfers</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Colorado Preschool funding&lt;sup&gt;1&lt;/sup&gt;</td>
<td>3,068,404</td>
<td>3,363,481</td>
</tr>
<tr>
<td>Mandatory transfer to Capital Reserve&lt;sup&gt;2&lt;/sup&gt;</td>
<td>17,406,000</td>
<td>3,500,000</td>
</tr>
<tr>
<td>Mandatory transfer to Risk Management</td>
<td>5,136,625</td>
<td>5,063,550</td>
</tr>
<tr>
<td><strong>Total mandatory and required transfers</strong></td>
<td>25,611,029</td>
<td>11,927,031</td>
</tr>
<tr>
<td><strong>Additional Transfers</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfer to Technology for infrastructure</td>
<td>1,837,500</td>
<td>1,837,500</td>
</tr>
<tr>
<td>Transfer to Campus Activity to cover waived fees</td>
<td>287,471</td>
<td>317,860</td>
</tr>
<tr>
<td><strong>Total additional transfers</strong></td>
<td>2,124,971</td>
<td>2,155,360</td>
</tr>
<tr>
<td><strong>Total transfers</strong></td>
<td>$27,736,000</td>
<td>$14,082,391</td>
</tr>
</tbody>
</table>

<sup>1</sup> Colorado Preschool funding is down due to state rescissions.

<sup>2</sup> For fiscal year 2010/2011 the Capital Reserve allocation is being transferred equally over twelve months. The prior three years were transferred in the spring.
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>General Administration</td>
<td>$178,072</td>
<td>$421,800</td>
<td>($243,728)</td>
<td>(60)%</td>
<td>Increase/Decrease: Legal Fees $(99,000), Fees for Dist. Membership $(14,000), Election Expense $(168,000), Audit Fees $12,000, Meals &amp; Refreshments $(5,000)</td>
</tr>
<tr>
<td>Board of Education</td>
<td>$2,612,657</td>
<td>$1,493,368</td>
<td>$119,289</td>
<td>5%</td>
<td>Increase/Decrease: Compensation and Benefits $96,000, Office Mkt./Supplies $14,000, Employee Train./Conf. $(11,000), Printing $(5,000), Consultants/Contract Services $(18,000), Community Relations $22,000, Meals/Refreshments $(2,000)</td>
</tr>
<tr>
<td>District Wide Administration</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct Instruction:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>School Staffing (Teachers, Substitute Teachers and Media Specialists)</td>
<td>208,061,871</td>
<td>203,927,377</td>
<td>$4,134,494</td>
<td>2%</td>
<td>Increase/Decrease: Compensation and Benefits $(33,000) - due to staff reductions and EdJobs expenditures moved to Grants Fund</td>
</tr>
<tr>
<td>Exceptional Student Services</td>
<td>43,243,516</td>
<td>43,686,835</td>
<td>$(443,319)</td>
<td>(2)%</td>
<td>Increase/Decrease: Compensation and Benefits $(85,000)</td>
</tr>
<tr>
<td>Other School Programs (Miller, Multicultural, JCAAP, Mt. View Detention, Summer School)</td>
<td>7,827,048</td>
<td>6,414,078</td>
<td>1,412,970</td>
<td>18%</td>
<td>Increase/Decrease: Compensation and Benefits $152,000</td>
</tr>
<tr>
<td>Other School Support Programs (Outdoor labs, Gifted &amp; Talented, Johnson Program, Homebound)</td>
<td>2,915,522</td>
<td>2,762,916</td>
<td>152,606</td>
<td>6%</td>
<td>Increase/Decrease: Compensation and Benefits $(160,000), Instructional Mat/Equip. $(1,000), Textbooks $(321,000), Meals/Refreshments $(58,000), Buses $85,000, Contract Services/Consultants $(99,000)</td>
</tr>
<tr>
<td>School Discretionary Spending</td>
<td>24,645,247</td>
<td>26,041,712</td>
<td>$(1,396,465)</td>
<td>(6)%</td>
<td></td>
</tr>
<tr>
<td>Total Direct Instruction</td>
<td>$2,850,700,331</td>
<td>$3,004,842,672</td>
<td>$(154,141)</td>
<td>(5)%</td>
<td></td>
</tr>
<tr>
<td>Description</td>
<td>Y-T-D Expenditures</td>
<td>Y-T-D Expenditures</td>
<td>Variance Increase</td>
<td>Percent Increase</td>
<td>Comments</td>
</tr>
<tr>
<td>----------------------------------------------------------------------------</td>
<td>---------------------</td>
<td>--------------------</td>
<td>-------------------</td>
<td>------------------</td>
<td>-----------------------------------------------</td>
</tr>
<tr>
<td>Indirect Instruction:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>School Indirect Instruction Staffing</td>
<td>$44,509,811</td>
<td>$45,328,884</td>
<td>$(8,817)</td>
<td>(0)%</td>
<td>Increase/Decrease: Compensation and Benefits $(864,000)</td>
</tr>
<tr>
<td>Other School Programs (Miller, Multicultural, JCAAP, Mt. View/Redwood, Summer School)</td>
<td>3,087,266</td>
<td>3,789,206</td>
<td>(701,939)</td>
<td>(23)%</td>
<td>Increase/Decrease: Compensation and Benefits $(68,000)</td>
</tr>
<tr>
<td>Other School Support Programs (Outdoor Labs, Gifted &amp; Talented, Johnson Program, Homebound)</td>
<td>3,985,791</td>
<td>3,389,501</td>
<td>596,290</td>
<td>18%</td>
<td>Increase/Decrease: Compensation and Benefits $93,000</td>
</tr>
<tr>
<td>Total Athletics (Central and Stadiums)</td>
<td>9,324,000</td>
<td>9,509,529</td>
<td>$(185,529)</td>
<td>(0)%</td>
<td>Increase/Decrease: Compensation and Benefits $(58,000)</td>
</tr>
<tr>
<td>Exceptional Student Services</td>
<td>3,672,040</td>
<td>3,715,510</td>
<td>(43,470)</td>
<td>(1)%</td>
<td></td>
</tr>
</tbody>
</table>
## General Fund - Expenditures by Activity for the nine months ended March 31, 2011

|------------|-----------------------------|-----------------------------|-------------------------------|-----------------------------|----------|
| Learning & Educational Achievement (Curriculum & Instruction, Educational Technology, Assessment, Career Development, Educational Equity) | 12,900,054 | 13,104,321 | (144,267) | (1)% | Increase/Decrease:  
Compensation and Benefits $(166,000)  
Student Admin./Rotary Fee $(55,000)  
Permit/License/Fees $(33,000)  
Instructional Mat/Equip $(11,000)  
Contract Serv/Labor $(242,000)  
Technology Services $(423,000)  
Software Purchase $35,000  
Employee Train/Conf. $(49,000)  
Office Mat/Equip. $31,000 |}

| School Management | 1,100,345 | 1,230,212 | (130,867) | (10)% | Increase/Decrease:  
Compensation and Benefits $(4,700)  
Legal Fees $(3,000)  
Meals/Refreshments $(2,000)  
Mileage/Travel $(2,100) |}

| Total Indirect Instruction | $74,818,496 | $76,070,027 | $(1,251,531) | (2)% |  |}

### Support Services:

| Transportation | 15,018,588 | 15,168,044 | (149,456) | (1)% | Increase/Decrease:  
Buses $(55,000)  
Fuel $(33,000)  
Fleet Maint. $(10,000)  
Vehicle Supplies/Parts $(35,000)  
Software Purchase/Lease $(77,000)  
Student Transportation $(6,000)  
Contract Repairs $(1,000) |}

| Custodial Services | 19,728,837 | 20,424,372 | (695,535) | (3)% | Increase/Decrease:  
Compensation and Benefits $(695,000)  
Custodial Supplies $(48,000) |}

| Field Services and Property Management | 13,880,349 | 14,599,185 | (718,836) | (5)% | Increase/Decrease:  
Compensation and Benefits $(652,000)  
Contract Maint./Repair Bldg. $(6,000)  
Contract Serv./Consultants $(109,000)  
Permits/Licenses/Fees $(14,000)  
Maint. Materials/Supplies $(35,000)  
Building Improvements $(213,000)  
Plant/Shop Equipment/Tools $(66,000)  
Equipment Rental $(1,000)  
Contract Maint./Equip. Repair $(10,000) |
## General Fund - Expenditures by Activity for the nine months ended March 31, 2011

<table>
<thead>
<tr>
<th>Description</th>
<th>Y-T-D Expenditures 2011</th>
<th>Y-T-D Expenditures 2010</th>
<th>Variance Increase (Decrease)</th>
<th>Percent Increase (Decrease)</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Telecommunications and Network Services</strong></td>
<td>3,932,181</td>
<td>3,700,487</td>
<td>231,694</td>
<td>6%</td>
<td>Increase in District bandwidth.</td>
</tr>
<tr>
<td><strong>Utilities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Refuse &amp; Dump Fees</td>
<td>253,587</td>
<td>253,477</td>
<td>100</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Natural Gas</td>
<td>9,151,040</td>
<td>8,875,412</td>
<td>275,628</td>
<td>6%</td>
<td>Decrease in consumption and rates</td>
</tr>
<tr>
<td>Propane</td>
<td>94,440</td>
<td>69,900</td>
<td>24,540</td>
<td>35%</td>
<td>Refill needs</td>
</tr>
<tr>
<td>Electricity</td>
<td>7,680,798</td>
<td>7,225,156</td>
<td>455,642</td>
<td>6%</td>
<td>Rate Increase</td>
</tr>
<tr>
<td>Water &amp; Sanitation</td>
<td>2,105,408</td>
<td>1,969,944</td>
<td>135,464</td>
<td>7%</td>
<td>Increase in consumption</td>
</tr>
<tr>
<td>Waste Water Management</td>
<td>211,720</td>
<td>213,220</td>
<td>(1,500)</td>
<td>(1)</td>
<td></td>
</tr>
<tr>
<td><strong>Total Telecommunications and Utilities</strong></td>
<td>$15,369,170</td>
<td>$15,826,637</td>
<td>$472,438</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td><strong>Business Services (Budget, Accounting, Accounts Payable, Purchasing and Warehouse, Treasurer’s Fees, Technology Services)</strong></td>
<td>$11,247,215</td>
<td>$12,739,046</td>
<td>$(1,491,831)</td>
<td>(10)%</td>
<td>Increase/Decrease: Compensation and Benefits $(56,000) Contract Services/Consultants $(18,000) Postage $(5,000) Technology Services $(1,232) Community Relations $(4,000) Printing $(7,000) Contract Maint./Equip. Repair $(8,600) OfficeMat./Equip. $(9,000)</td>
</tr>
<tr>
<td><strong>Human Resources</strong></td>
<td>3,150,954</td>
<td>3,055,389</td>
<td>95,565</td>
<td>3%</td>
<td></td>
</tr>
<tr>
<td><strong>Total Business Services, Human Resources</strong></td>
<td>$14,398,169</td>
<td>$15,864,435</td>
<td>$(476,266)</td>
<td>(3)%</td>
<td></td>
</tr>
<tr>
<td><strong>District Wide</strong></td>
<td>354,728</td>
<td>422,222</td>
<td>$(67,494)</td>
<td>(16)%</td>
<td>Increase: Jefferson Foundation $(26,000) Deer Creek MS shooting costs $(16,000)</td>
</tr>
<tr>
<td><strong>Debt Service - COPs</strong></td>
<td>1,698,296</td>
<td>1,599,299</td>
<td>99,997</td>
<td>6%</td>
<td></td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$425,642,087</td>
<td>$425,084,206</td>
<td>$(557,881)</td>
<td>(4)%</td>
<td></td>
</tr>
</tbody>
</table>

**Note:** Compensation & benefits increases include STIPS -- approximately 2.5%


<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td></td>
<td>Revised</td>
<td>Budget</td>
</tr>
<tr>
<td></td>
<td>June 30,</td>
<td>March 31,</td>
</tr>
<tr>
<td></td>
<td>2009 Actuals</td>
<td>2010 Actuals</td>
</tr>
<tr>
<td><strong>Beginning Fund Balance</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reserve for TABOR</td>
<td>16,542,284</td>
<td>16,542,284</td>
</tr>
<tr>
<td>Reserve for District/Board of Education</td>
<td>24,613,266</td>
<td>24,613,266</td>
</tr>
<tr>
<td>Reserve for School Carry Forward</td>
<td>11,200,000</td>
<td>11,200,000</td>
</tr>
<tr>
<td>Reserve for Maintenance Operations</td>
<td>3,000,000</td>
<td>3,000,000</td>
</tr>
<tr>
<td>Reserve for School Operations</td>
<td>1,500,000</td>
<td>1,500,000</td>
</tr>
<tr>
<td>Unallocated</td>
<td>109,040,372</td>
<td>109,040,372</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>152,698,241</td>
<td>152,698,241</td>
</tr>
</tbody>
</table>

**Revenues**

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Revised</td>
<td>Budget</td>
</tr>
<tr>
<td></td>
<td>June 30,</td>
<td>March 31,</td>
</tr>
<tr>
<td></td>
<td>2009 Actuals</td>
<td>2010 Actuals</td>
</tr>
<tr>
<td>Property taxes</td>
<td>268,685,265</td>
<td>268,685,265</td>
</tr>
<tr>
<td>Specific ownership taxes</td>
<td>95,828,023</td>
<td>95,828,023</td>
</tr>
<tr>
<td>Interest earnings</td>
<td>1,163,198</td>
<td>1,163,198</td>
</tr>
<tr>
<td>Tuition and fees</td>
<td>9,242,380</td>
<td>9,242,380</td>
</tr>
<tr>
<td>Other</td>
<td>5,147,738</td>
<td>5,147,738</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>444,579,208</td>
<td>444,579,208</td>
</tr>
</tbody>
</table>

**Expenditures**

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Revised</td>
<td>Budget</td>
</tr>
<tr>
<td></td>
<td>June 30,</td>
<td>March 31,</td>
</tr>
<tr>
<td></td>
<td>2009 Actuals</td>
<td>2010 Actuals</td>
</tr>
<tr>
<td>Direct instruction</td>
<td>394,006,266</td>
<td>417,509,266</td>
</tr>
<tr>
<td>Indirect instruction</td>
<td>101,845,843</td>
<td>101,845,843</td>
</tr>
<tr>
<td>Transportation</td>
<td>21,117,469</td>
<td>21,117,469</td>
</tr>
<tr>
<td>Custodial services</td>
<td>28,975,858</td>
<td>31,563,858</td>
</tr>
<tr>
<td>Field services and property management</td>
<td>38,893,058</td>
<td>39,003,058</td>
</tr>
<tr>
<td>Telecommunications, network, utilities</td>
<td>19,086,770</td>
<td>19,086,770</td>
</tr>
<tr>
<td>Business Services, Human Resources</td>
<td>22,831,373</td>
<td>23,105,373</td>
</tr>
<tr>
<td>General administration</td>
<td>3,288,786</td>
<td>4,675,786</td>
</tr>
<tr>
<td>Districtwide</td>
<td>980,773</td>
<td>980,773</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>615,114,278</td>
<td>642,175,278</td>
</tr>
</tbody>
</table>

**Other financing sources (uses):**

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Revised</td>
<td>Budget</td>
</tr>
<tr>
<td></td>
<td>June 30,</td>
<td>March 31,</td>
</tr>
<tr>
<td></td>
<td>2009 Actuals</td>
<td>2010 Actuals</td>
</tr>
<tr>
<td>Child care fund</td>
<td>(3,867,041)</td>
<td>(4,470,041)</td>
</tr>
<tr>
<td>Construction management</td>
<td>(22,480,000)</td>
<td>(28,980,000)</td>
</tr>
<tr>
<td>Risk management</td>
<td>(7,039,300)</td>
<td>(6,751,300)</td>
</tr>
<tr>
<td>Technology</td>
<td>(2,400,000)</td>
<td>(2,400,000)</td>
</tr>
<tr>
<td><strong>Total other financing sources (uses)</strong></td>
<td>(15,745,841)</td>
<td>(15,745,841)</td>
</tr>
</tbody>
</table>

**Net change in fund balance**

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Revised</td>
<td>Budget</td>
</tr>
<tr>
<td></td>
<td>June 30,</td>
<td>March 31,</td>
</tr>
<tr>
<td></td>
<td>2009 Actuals</td>
<td>2010 Actuals</td>
</tr>
<tr>
<td>(9,306,586)</td>
<td>(58,771,100)</td>
<td>(65,672,100)</td>
</tr>
<tr>
<td><strong>Ending Fund Balance</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Jefferson County School District, No. R-1
### Budget Reconciliation
#### March 31, 2011

<table>
<thead>
<tr>
<th></th>
<th>Revenue Budget</th>
<th>Appropriation Budget</th>
<th>Org Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2010/2011 Original Adopted Budget</strong></td>
<td>624,922,000</td>
<td>661,771,200</td>
<td>661,771,200</td>
</tr>
<tr>
<td><strong>Supplemental Appropriation Adjustments:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>2010/2011 Revised Budget</strong></td>
<td>624,922,000</td>
<td>661,771,200</td>
<td>661,771,200</td>
</tr>
</tbody>
</table>
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.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Fund</strong></td>
<td>$252,927</td>
</tr>
<tr>
<td><strong>Grants</strong></td>
<td>22,751</td>
</tr>
<tr>
<td><strong>Employee Benefits</strong></td>
<td>220,659</td>
</tr>
<tr>
<td><strong>Technology</strong></td>
<td>15,918</td>
</tr>
<tr>
<td><strong>Campus Activity</strong></td>
<td>30,759</td>
</tr>
<tr>
<td><strong>Central Services</strong></td>
<td>8,429</td>
</tr>
<tr>
<td><strong>Food Services</strong></td>
<td>2,869</td>
</tr>
<tr>
<td><strong>Total accruals and estimates</strong></td>
<td><strong>$554,312</strong></td>
</tr>
</tbody>
</table>
Capital Funds:

Debt Service Fund

The Debt Service Fund has begun receiving the spring property taxes in the third quarter. The taxes collected will be used to make the interest payments due in June 2011 of $12,757,794 and the December 2011 principal and interest of $62,837,794.

Capital Reserve Fund

Russell Elementary was sold to Jefferson County on November 30th, 2010 for $2 million. The proceeds from the sale are shown on the special item line of the schedule. Arvada West Cottages were sold on March 28th, 2011 for $299,900, the proceeds from this sale are in the other revenue line. Expenditures will grow in the fourth quarter as we ramp up for summer projects. A supplemental budget will be requested to match the timing of the project expenditures.
### Jefferson County School District, No. R-1

#### Debt Service

Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance

For the nine months ended March 31, 2011

<table>
<thead>
<tr>
<th></th>
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<th></th>
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<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property tax</td>
<td>$81,427,715</td>
<td>$81,600,000</td>
<td>$33,987,583</td>
<td>41.5%</td>
<td>$81,748,765</td>
<td>$81,900,000</td>
<td>$33,948,908</td>
<td>41.4%</td>
</tr>
<tr>
<td>Interest</td>
<td>$252,599</td>
<td>25,000</td>
<td>5,415</td>
<td>9.66%</td>
<td>2,877</td>
<td>75,000</td>
<td>1,242</td>
<td>1.66%</td>
</tr>
<tr>
<td>Total revenues</td>
<td>$81,680,314</td>
<td>$81,625,000</td>
<td>$33,993,098</td>
<td>41.56%</td>
<td>$81,821,642</td>
<td>$82,755,000</td>
<td>$33,975,151</td>
<td>41.47%</td>
</tr>
</tbody>
</table>

| **Expenditures:**    |              |                          |                |                             |              |                          |                |                             |
| Debt service         |              |                          |                |                             |              |                          |                |                             |
| Principal retirements| $43,850,000  | $45,210,000              | $45,120,000    | 100.00%                     | $45,120,000  | $50,925,000              | $50,925,000    | 100.00%                     |
| Interest and fiscal charges | $32,263,954 | $28,424,864              | $28,423,042    | 95.98%                      | $28,423,042  | $37,000,000              | $14,925,744    | 39.68%                      |
| Total debt service   | $76,114,954  | $73,634,864              | $73,543,042    | 95.98%                      | $73,543,042  | $85,925,000              | $65,845,744    | 96.60%                      |
| Excess of revenues over (under) expenditures | $5,902,080 | $8,080,016               | $(28,178,026)  | -348.74%                    | $8,208,600   | $4,048,000               | $(31,200,793)  | -770.77%                    |

Other financing sources (uses)

| General obligation bond proceeds | - 233,400,000 | 233,400,000 | 100% | 233,400,000 | -              |
| Payment to refunded bond escrow agent | - (278,158,016) | (278,158,016) | 100% | (278,158,016) | -              |
| Premium from refunding bonds | - 35,855,493   | 35,855,493  | 100% | 35,855,493  | -              |
| Total other financing sources (uses) | - (8,902,516) | (8,902,516) | 100% | (8,902,516) | -              |

Excess of revenues and other financing sources & uses over (under) expenditures | $5,902,080 | $(822,500) | $(37,080,549) | 450.27% | $(653,923) | 4,048,000 | $(31,200,793) | -770.77% |

Fund balance - beginning | $68,924,667  | $68,924,667  | $68,295,667  | 100.00% | $68,295,667  | 68,230,744  | 68,230,744  | 100.00% |

Fund balance - ending | $68,924,667  | $68,924,667  | $31,844,118  | 45.76% | $68,230,744  | $72,278,744  | 37,040,151  | 51.23% |
<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td>$1,543,113</td>
<td>$225,000</td>
<td>$3</td>
<td>0.00%</td>
<td>$188,557</td>
<td>$225,000</td>
<td>$1</td>
<td>0.00%</td>
</tr>
<tr>
<td>Other</td>
<td>259,172</td>
<td>320,000</td>
<td>449,394</td>
<td>128.34%</td>
<td>474,289</td>
<td>425,000</td>
<td>505,285</td>
<td>118.89%</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>1,802,285</td>
<td>575,000</td>
<td>493,197</td>
<td>78.12%</td>
<td>663,846</td>
<td>550,000</td>
<td>505,286</td>
<td>77.75%</td>
</tr>
<tr>
<td><strong>Expenditures:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Capital outlay</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>New buildings and land</td>
<td>7,078,201</td>
<td>69,179,000</td>
<td>7,678,726</td>
<td>11.10%</td>
<td>8,341,042</td>
<td>32,524,800</td>
<td>1,522,315</td>
<td>4.68%</td>
</tr>
<tr>
<td>School additions/improvements</td>
<td>26,071,256</td>
<td>-</td>
<td>23,793,811</td>
<td>0.00%</td>
<td>29,230,700</td>
<td>-</td>
<td>7,594,836</td>
<td>0.00%</td>
</tr>
<tr>
<td>Grounds improvements</td>
<td>246,784</td>
<td>-</td>
<td>738,512</td>
<td>0.00%</td>
<td>943,169</td>
<td>-</td>
<td>794,234</td>
<td>0.00%</td>
</tr>
<tr>
<td>Mechanical/electrical</td>
<td>3,901,812</td>
<td>-</td>
<td>5,588,105</td>
<td>0.00%</td>
<td>8,288,261</td>
<td>-</td>
<td>4,639,621</td>
<td>0.00%</td>
</tr>
<tr>
<td>Roof replacement</td>
<td>6,678</td>
<td>-</td>
<td>185,742</td>
<td>0.00%</td>
<td>1,908,046</td>
<td>-</td>
<td>2,377,459</td>
<td>0.00%</td>
</tr>
<tr>
<td>Vehicles and large equipment</td>
<td>25,465</td>
<td>1,032,800</td>
<td>1,055,593</td>
<td>150.64%</td>
<td>1,641,835</td>
<td>2,234,000</td>
<td>905,267</td>
<td>13.66%</td>
</tr>
<tr>
<td><strong>Total capital outlay</strong></td>
<td>37,408,195</td>
<td>70,210,300</td>
<td>39,038,490</td>
<td>71.72%</td>
<td>50,563,580</td>
<td>34,759,700</td>
<td>17,233,729</td>
<td>49.58%</td>
</tr>
<tr>
<td><strong>Debt service</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payment on COPs</td>
<td>1,200,000</td>
<td>5,185,000</td>
<td>1,235,000</td>
<td>23.82%</td>
<td>5,185,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Interest on COPs</td>
<td>259,172</td>
<td>320,000</td>
<td>449,394</td>
<td>128.34%</td>
<td>474,289</td>
<td>425,000</td>
<td>505,285</td>
<td>118.89%</td>
</tr>
<tr>
<td><strong>Total debt service</strong></td>
<td>1,459,172</td>
<td>835,000</td>
<td>1,684,394</td>
<td>257.16%</td>
<td>5,760,289</td>
<td>425,000</td>
<td>505,285</td>
<td>118.89%</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td>38,801,107</td>
<td>75,655,500</td>
<td>41,722,896</td>
<td>54.56%</td>
<td>55,709,650</td>
<td>34,759,700</td>
<td>17,233,729</td>
<td>49.58%</td>
</tr>
<tr>
<td><strong>Excess of revenues over (under) expenditures</strong></td>
<td>(36,888,822)</td>
<td>(75,606,500)</td>
<td>(40,816,199)</td>
<td>54.38%</td>
<td>(55,039,487)</td>
<td>(34,109,700)</td>
<td>(16,728,437)</td>
<td>49.04%</td>
</tr>
<tr>
<td><strong>Other financing sources (uses)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Operating transfer in</strong></td>
<td>22,128,000</td>
<td>28,980,100</td>
<td>3,000,000</td>
<td>12.08%</td>
<td>28,980,100</td>
<td>23,208,000</td>
<td>17,406,000</td>
<td>75.00%</td>
</tr>
<tr>
<td><strong>Total other financing sources (uses)</strong></td>
<td>22,128,000</td>
<td>28,980,100</td>
<td>3,000,000</td>
<td>12.08%</td>
<td>28,980,100</td>
<td>23,208,000</td>
<td>17,406,000</td>
<td>75.00%</td>
</tr>
<tr>
<td><strong>Special item:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Sale of property</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.00%</td>
<td>-</td>
<td>-</td>
<td>2,000,000</td>
<td>0.00%</td>
</tr>
<tr>
<td><strong>Excess of revenues and other financing sources &amp; uses over (under) expenditures</strong></td>
<td>(14,760,822)</td>
<td>(46,080,400)</td>
<td>(37,316,199)</td>
<td>80.98%</td>
<td>(26,059,387)</td>
<td>(10,901,700)</td>
<td>2,677,563</td>
<td>-24.56%</td>
</tr>
<tr>
<td><strong>Fund balance - beginning</strong></td>
<td>77,218,868</td>
<td>62,438,046</td>
<td>62,438,046</td>
<td>100.00%</td>
<td>62,438,046</td>
<td>36,398,669</td>
<td>36,398,669</td>
<td>100.00%</td>
</tr>
<tr>
<td><strong>Fund balance - ending</strong></td>
<td>$62,438,046</td>
<td>$45,377,646</td>
<td>$25,141,847</td>
<td>153.61%</td>
<td>$26,398,669</td>
<td>$25,496,059</td>
<td>$39,076,922</td>
<td>153.61%</td>
</tr>
</tbody>
</table>
Special Revenue Funds:

Grants Fund
The Grants Fund has less revenue than expenditures of $325,782 for the quarter ended March 31, 2011. This is lower than the prior year by $502,465. Expenditures for the third quarter are significantly higher than in the prior year by $14,509,407.
The major expenditure variances are:
- Increased spending for the Education Jobs Grant fund of $14,352,800 which is a federal program that provided assistance to states to save education jobs. The District used the funding to cover one month of salary and benefits for classroom teachers at elementary and middle schools that was originally funded with General Fund dollars.
- Increased spending for IDEA - Special Ed of $720,100 in instructional supplies, contracted services and a three year license for video based lesson plans for special education students.
- Increased spending in year 2010/2011 from new funding sources including Teacher Incentive Fund and Alternative Compensation Teachers grants in the amount of $406,200.
- Increased spending for a new charter school of $465,600 to cover start-up instructional supply costs for Two Roads.
- Decreased spending for Title I-A - Services to Disadvantaged Students $357,100 due to the timing of ARRA expenditures. Most of the spending for instructional supplies and equipment for Title I was purchased during 2009/2010 to be used throughout the two year grant period.
- Decreased spending for Title III - English Language Learners of $18,000 in instructional supplies.
- Decreased spending for various grants that ended in 2009/2010 in the amount of $238,400.
- Decreased spending for Medicaid and Title IV-Safe and Drug Free in the amount of $246,700 due to reduced funding.

Campus Activity Fund
The Campus Activity Fund has net income of $2,274,997 higher than the prior year by $265,983.
Fletcher Miller school received a donation of $500,000 for 2011, in 2010 the school received $292,000.
### Jefferson County School District, No. R-1

**Grants**

**Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance**

For the nine months ended March 31, 2011

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal government</td>
<td>$31,517,137</td>
<td>$42,260,000</td>
<td>$25,932,184</td>
<td>60.93%</td>
<td>$42,377,618</td>
<td>$44,880,000</td>
<td>$40,473,772</td>
<td>90.18%</td>
</tr>
<tr>
<td>State of Colorado</td>
<td>1,323,920</td>
<td>2,490,000</td>
<td>1,448,651</td>
<td>58.18%</td>
<td>2,486,644</td>
<td>2,080,000</td>
<td>1,051,545</td>
<td>51.04%</td>
</tr>
<tr>
<td>Gifts and grants</td>
<td>1,247,251</td>
<td>560,000</td>
<td>744,024</td>
<td>114.91%</td>
<td>639,755</td>
<td>479,000</td>
<td>597,414</td>
<td>127.01%</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>$34,088,308</td>
<td>$45,700,000</td>
<td>$28,125,859</td>
<td>61.54%</td>
<td>$45,704,027</td>
<td>$47,430,000</td>
<td>$45,123,732</td>
<td>88.82%</td>
</tr>
</tbody>
</table>

| Expenditures:                         |                |                          |                         |                            |                        |                          |                          |                            |
| Elementary instruction                | 6,928,713      | 8,033,700                | 5,355,640               | 66.66%                     | 8,018,701              | 8,530,000                | 17,427,338               | 204.31%                    |
| Middle level instruction              | 1,035,843      | 1,314,800                | 867,112                 | 65.92%                     | 1,312,299              | 1,050,000                | 504,397                 | 48.06%                     |
| Senior high instruction               | 759,746        | 448,700                  | 276,481                 | 61.62%                     | 447,907                | 620,000                  | 1,175,041               | 188.88%                    |
| Instructional services                | 10,044,276     | 13,055,100               | 7,890,633               | 50.44%                     | 13,026,061             | 10,949,000               | 9,189,454               | 84.00%                     |
| Exceptional student services          | 15,636,972     | 22,097,700               | 15,559,849              | 61.61%                     | 21,699,470             | 26,260,000               | 14,166,083               | 53.96%                     |
| **Total expenditures**                | $34,102,060    | $44,850,000              | $27,049,106             | 52.30%                     | $44,783,438            | $47,400,000              | $42,458,313             | 89.57%                     |

| Excess of revenue over expenditures  | (214,642)      | 840,000                  | 176,683                 | 21.03%                     | 920,589                | 30,000                   | (325,782)               | -1085.94%                   |

| Other financing sources               |                |                          |                         |                            |                        |                          |                          |                            |
| Transfer to campus activity fund      | -              | (40,000)                 | -                       | -                          | (25,622)               | -                        | -                        | -                          |
| **Total other financing sources (used)**| -              | (40,000)                 | -                       | -                          | (25,622)               | -                        | -                        | -                          |

| Excess of revenues and other financing sources and uses over (under) expenditures | (214,642) | 890,000 | 176,683 | 22.09% | 888,057 | 30,000 | (325,782) | -1085.94% |

| Fund balance - beginning              | $1,337,569     | 1,142,297                | 1,142,297               | 100.00%                    | 1,142,297              | 2,030,094                | 2,030,094               | 100.00%                    |
| Fund balance - ending                 | $1,142,297     | 2,030,094                | 1,490,293               | 53.36%                     | 2,030,094              | 2,060,094                | 1,705,242               | 82.72%                     |

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18
Jefferson County School District, No. R-1
Campus Activity
Comparative Schedule of Revenues, Expenditures and Changes in Fund Balance
For the nine months ended March 31, 2011

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td>$ 4,059</td>
<td>$ 5,000</td>
<td>$ 2,242</td>
<td>44.84%</td>
<td>$ 3,059</td>
<td>$ 2,000</td>
<td>$ 3,155</td>
<td>157.73%</td>
</tr>
<tr>
<td>Student activities</td>
<td>6,243,921</td>
<td>7,366,000</td>
<td>4,320,057</td>
<td>58.66%</td>
<td>5,979,390</td>
<td>6,212,200</td>
<td>5,099,789</td>
<td>81.45%</td>
</tr>
<tr>
<td>Fund raising</td>
<td>5,019,131</td>
<td>5,484,000</td>
<td>3,742,738</td>
<td>68.25%</td>
<td>4,597,050</td>
<td>4,999,800</td>
<td>3,774,294</td>
<td>75.59%</td>
</tr>
<tr>
<td>Fees and dues</td>
<td>7,326,834</td>
<td>6,609,000</td>
<td>6,222,883</td>
<td>94.16%</td>
<td>6,854,199</td>
<td>6,651,000</td>
<td>6,037,087</td>
<td>86.85%</td>
</tr>
<tr>
<td>Donations</td>
<td>2,117,242</td>
<td>1,915,000</td>
<td>1,956,679</td>
<td>102.28%</td>
<td>2,797,171</td>
<td>2,193,500</td>
<td>2,429,770</td>
<td>110.63%</td>
</tr>
<tr>
<td>Other</td>
<td>3,451,886</td>
<td>5,079,000</td>
<td>1,828,309</td>
<td>36.90%</td>
<td>2,359,054</td>
<td>3,166,700</td>
<td>1,584,564</td>
<td>43.70%</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>23,933,783</td>
<td>26,428,000</td>
<td>18,075,517</td>
<td>68.32%</td>
<td>22,699,860</td>
<td>23,615,200</td>
<td>18,684,428</td>
<td>72.42%</td>
</tr>
<tr>
<td><strong>Expenditures:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Athletics and activities</td>
<td>24,665,384</td>
<td>26,383,000</td>
<td>16,584,358</td>
<td>62.85%</td>
<td>22,497,219</td>
<td>24,394,600</td>
<td>16,895,829</td>
<td>69.26%</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>24,665,384</td>
<td>26,383,000</td>
<td>16,584,358</td>
<td>62.85%</td>
<td>22,497,219</td>
<td>24,394,600</td>
<td>16,895,829</td>
<td>69.26%</td>
</tr>
<tr>
<td>Excess of revenue over (under) expenditures</td>
<td>(72,601)</td>
<td>75,000</td>
<td>1,491,155</td>
<td>1988.24%</td>
<td>102,631</td>
<td>(879,400)</td>
<td>1,787,526</td>
<td>-203.37%</td>
</tr>
<tr>
<td>Transfer from other funds</td>
<td>200,000</td>
<td>765,000</td>
<td>517,880</td>
<td>67.69%</td>
<td>729,700</td>
<td>700,000</td>
<td>487,471</td>
<td>69.64%</td>
</tr>
<tr>
<td>Excess of revenues and other financing sources and uses over (under) expenditures</td>
<td>127,399</td>
<td>840,000</td>
<td>2,009,014</td>
<td>239.17%</td>
<td>832,331</td>
<td>(179,400)</td>
<td>2,274,997</td>
<td>-1258.11%</td>
</tr>
<tr>
<td>Fund balance - beginning</td>
<td>9,056,855</td>
<td>9,164,254</td>
<td>9,164,254</td>
<td>100.00%</td>
<td>9,164,254</td>
<td>9,095,585</td>
<td>9,095,585</td>
<td>100.00%</td>
</tr>
<tr>
<td>Fund balance - ending</td>
<td>$ 9,164,254</td>
<td>$ 10,009,254</td>
<td>$ 11,173,268</td>
<td>111.69%</td>
<td>$ 9,996,585</td>
<td>$ 9,817,185</td>
<td>$ 12,271,82</td>
<td>125.00%</td>
</tr>
</tbody>
</table>

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19
Enterprise Funds:

**Food Services Fund**

The Food Services fund has a net income of $187,438 for the quarter end. The prior year loss at this time was ($407,015). Several changes made within the program have contributed to this improved performance. The average cost of food for March dropped to $39,000 per day, down from the average through February of $42,800. The hours for food service hourly workers was reduced by about 246 hours per day program wide. The average number of meals served per day increased in March, indicating a potential turnaround in participation. Based on the trends for March, if continued through year end, the program will end the year close to plan. The supplies line is high compared to budget. A portion of the budget for this expense is in the administrative services line. The repairs and maintenance line is over budget from repair work at multiple kitchens. A supplemental appropriation for $200,000 may be requested to ensure adequate appropriation for unplanned cost increases.

**Child Care Fund**

The Child Care Fund has net income year to date of $897,610, an increase from the prior year of $12,352. The Child Care Fund consists of the following programs:

**Extended Day Kindergarten** - is a fee based program to provide all day Kindergarten options. These programs are managed by the principal in the school they are located within. Extended Day Kindergarten has net income of $657,173 and ending net assets of $1,396,900. Net income for the prior year quarter end was $405,999. The fourth quarter is usually a net loss for the program due to salaries being paid in May and June and no offsetting revenues. The budget for the program projects a spend down of $3,700. The program may end slightly better than plan due to conservative spending.

**Preschool Program** - This program accounts for the preschool programs managed by the Jeffco central preschool departments. The revenue sources are from the Colorado Preschool funding and tuition charges. The preschool program has year to date net income of $279,804 and ending net assets of $2,091,563. Net income for the prior year was $392,805. Colorado Preschool funding is estimated to be lower than the prior year due to rescissions but a supplemental appropriation will be needed to adjust the transfer for final enrollment.

**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 $21,030 for the quarter. The ending net assets for the program is $80,224.
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 loss of $(60,397) and net assets of $1,146,613 for the quarter end. The prior quarter had a net loss of $(79,600). The program had planned to spend down net assets by $(69,300) for the year. The program was flagged for the first quarter due to the larger than anticipated loss. Several issues account for the loss; lower than anticipated enrollment, start-up costs for Arvada K-8 and higher salary costs (including several maternity leaves). The coordinator has worked with accounting staff and communicated changes to the program. There have been consolidations of programs during breaks and non-student contact days to achieve savings. Ratio's have been closely monitored to ensure overstaffing doesn't occur. Staff start times have been adjusted and supply expenses limited. Current estimates are for the program to end the year with a loss of $(149,100). The program does have net assets that will be able to absorb a spend down for the year.

**For FY 2012:** Three programs have been designated to close after the school year due to low enrollment. The coaching position will also be eliminated for next year. Two director positions have been changed to 9 months from 12 months, summer fees have been raised, sibling discounts reduced, high ratio field trips have been limited, and the number of sub directors and their hours have been reduced.

**Property Management Fund**

The Property Management Fund has net income of $152,816. The fund paid for $750,000 of the capital asset master planning services in the prior year. The current year supply line contains one time work for the Education Center $4,400 and stadium of $14,154.
## Jefferson County School District, No. R-1
### Food Service

**Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings**

For the nine months ended March 31, 2011

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Food sales</td>
<td>$12,380,857</td>
<td>$15,030,000</td>
<td>$9,553,559</td>
<td>73.30%</td>
<td>$11,859,632</td>
<td>$12,280,000</td>
<td>$9,396,893</td>
<td>73.87%</td>
</tr>
<tr>
<td>Service contracts</td>
<td>391,931</td>
<td>327,000</td>
<td>328,740</td>
<td>109.71%</td>
<td>374,414</td>
<td>483,000</td>
<td>427,724</td>
<td>92.05%</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>12,772,788</td>
<td>15,357,000</td>
<td>9,882,299</td>
<td>74.21%</td>
<td>11,234,046</td>
<td>16,763,000</td>
<td>9,824,617</td>
<td>74.68%</td>
</tr>
<tr>
<td><strong>Expenses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchased food</td>
<td>8,641,400</td>
<td>9,464,000</td>
<td>7,078,003</td>
<td>74.79%</td>
<td>9,251,500</td>
<td>9,714,000</td>
<td>7,093,779</td>
<td>73.03%</td>
</tr>
<tr>
<td>USDA commodities</td>
<td>1,483,285</td>
<td>1,500,000</td>
<td>348,214</td>
<td>23.21%</td>
<td>1,288,277</td>
<td>1,500,000</td>
<td>97,979</td>
<td>6.53%</td>
</tr>
<tr>
<td>Salaries and employee benefits</td>
<td>10,420,267</td>
<td>11,107,100</td>
<td>8,406,679</td>
<td>75.60%</td>
<td>11,478,474</td>
<td>11,398,000</td>
<td>8,649,927</td>
<td>73.85%</td>
</tr>
<tr>
<td>Administrative services</td>
<td>584,438</td>
<td>775,204</td>
<td>79.81%</td>
<td></td>
<td>964,327</td>
<td>1,166,900</td>
<td>616,572</td>
<td>52.84%</td>
</tr>
<tr>
<td>Utilities</td>
<td>355,941</td>
<td>365,000</td>
<td>304,647</td>
<td>72.44%</td>
<td>398,616</td>
<td>375,000</td>
<td>285,867</td>
<td>70.90%</td>
</tr>
<tr>
<td>Supplies</td>
<td>1,450,737</td>
<td>1,378,000</td>
<td>911,722</td>
<td>66.16%</td>
<td>1,384,426</td>
<td>1,124,000</td>
<td>996,230</td>
<td>85.63%</td>
</tr>
<tr>
<td>Repairs and maintenance</td>
<td>52,818</td>
<td>140,000</td>
<td>127,451</td>
<td>91.04%</td>
<td>354,793</td>
<td>50,000</td>
<td>51,611</td>
<td>103.22%</td>
</tr>
<tr>
<td>Depreciation</td>
<td>324,538</td>
<td>325,000</td>
<td>218,312</td>
<td>67.17%</td>
<td>290,729</td>
<td>315,000</td>
<td>326,121</td>
<td>74.96%</td>
</tr>
<tr>
<td>Other</td>
<td>1,861</td>
<td>6,000</td>
<td>3,053</td>
<td>50.88%</td>
<td>3,862</td>
<td>6,000</td>
<td>2,884</td>
<td>48.05%</td>
</tr>
<tr>
<td><strong>Total expenses</strong></td>
<td>23,095,115</td>
<td>25,266,400</td>
<td>18,153,042</td>
<td>71.86%</td>
<td>25,175,104</td>
<td>25,548,900</td>
<td>18,010,959</td>
<td>70.22%</td>
</tr>
<tr>
<td><strong>Income (loss) from operations</strong></td>
<td>(10,666,327)</td>
<td>(11,899,400)</td>
<td>(8,200,743)</td>
<td>69.09%</td>
<td>(13,438,331)</td>
<td>(12,478,900)</td>
<td>(8,186,352)</td>
<td>65.60%</td>
</tr>
<tr>
<td><strong>Non-operating revenues (expenses):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donated commodities</td>
<td>1,344,642</td>
<td>1,600,000</td>
<td>330,528</td>
<td>20.66%</td>
<td>1,211,284</td>
<td>1,500,000</td>
<td>112,620</td>
<td>7.51%</td>
</tr>
<tr>
<td>Contributed capital</td>
<td>326,000</td>
<td></td>
<td></td>
<td></td>
<td>1,279,164</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal/state reimbursement</td>
<td>8,738,385</td>
<td>9,180,000</td>
<td>7,488,200</td>
<td>81.52%</td>
<td>9,753,237</td>
<td>9,895,000</td>
<td>8,199,632</td>
<td>82.16%</td>
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<tr>
<td>Interest revenues</td>
<td>86,217</td>
<td>30,000</td>
<td>-</td>
<td></td>
<td>136,83</td>
<td>15,000</td>
<td>-</td>
<td>0.00%</td>
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<tr>
<td>Loss on sale of capital assets</td>
<td>(20,066)</td>
<td>(15,000)</td>
<td>-</td>
<td></td>
<td>(25,368)</td>
<td>(15,000)</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td><strong>Total non-operating revenue (expenses)</strong></td>
<td>10,474,178</td>
<td>10,795,000</td>
<td>7,813,728</td>
<td>72.38%</td>
<td>12,124,300</td>
<td>11,395,000</td>
<td>8,573,790</td>
<td>73.49%</td>
</tr>
<tr>
<td><strong>Net income (loss)</strong></td>
<td>(188,149)</td>
<td>(1,104,400)</td>
<td>(407,015)</td>
<td>118.98%</td>
<td>(1,344,031)</td>
<td>(1,083,900)</td>
<td>(874,438)</td>
<td>17.29%</td>
</tr>
<tr>
<td><strong>Net assets - beginning</strong></td>
<td>8,220,544</td>
<td>8,032,395</td>
<td>8,032,395</td>
<td>100.00%</td>
<td>8,032,395</td>
<td>6,718,364</td>
<td>6,718,364</td>
<td>100.00%</td>
</tr>
<tr>
<td><strong>Net assets - ending</strong></td>
<td>$8,032,395</td>
<td>$6,927,905</td>
<td>$7,668,380</td>
<td>110.07%</td>
<td>$6,718,364</td>
<td>$5,634,454</td>
<td>$5,905,802</td>
<td>122.56%</td>
</tr>
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</tr>
<tr>
<td><strong>Revenue:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Service contracts</td>
<td>$1,506,740</td>
<td>$1,158,000</td>
<td>$889,319</td>
<td>76.80%</td>
<td>$1,108,846</td>
<td>$1,465,000</td>
<td>$895,143</td>
<td>78.10%</td>
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<tr>
<td>Tuition</td>
<td>9,733,560</td>
<td>9,586,000</td>
<td>7,592,395</td>
<td>78.27%</td>
<td>9,467,895</td>
<td>9,673,000</td>
<td>7,486,805</td>
<td>77.49%</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>11,039,746</td>
<td>10,744,000</td>
<td>8,481,714</td>
<td>78.11%</td>
<td>10,295,941</td>
<td>10,588,000</td>
<td>8,384,048</td>
<td>77.50%</td>
</tr>
<tr>
<td><strong>Expenses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Salaries and employee benefits</td>
<td>11,575,438</td>
<td>12,069,000</td>
<td>8,394,505</td>
<td>74.56%</td>
<td>11,637,296</td>
<td>12,064,000</td>
<td>8,498,392</td>
<td>70.44%</td>
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<td>Administrative services</td>
<td>1,386,923</td>
<td>1,748,400</td>
<td>1,091,605</td>
<td>62.43%</td>
<td>1,577,647</td>
<td>1,577,600</td>
<td>984,412</td>
<td>60.88%</td>
</tr>
<tr>
<td>Utilities</td>
<td>4,688</td>
<td>7,000</td>
<td>3,822</td>
<td>44.63%</td>
<td>6,808</td>
<td>4,600</td>
<td>11,104</td>
<td>263.13%</td>
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<td>Supplies</td>
<td>870,808</td>
<td>780,000</td>
<td>654,866</td>
<td>83.96%</td>
<td>808,669</td>
<td>845,100</td>
<td>543,336</td>
<td>64.26%</td>
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<tr>
<td>Repairs and maintenance</td>
<td>47,833</td>
<td>22,500</td>
<td>18,367</td>
<td>81.67%</td>
<td>19,310</td>
<td>31,200</td>
<td>2,711</td>
<td>8.66%</td>
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<tr>
<td>Rent</td>
<td>650,191</td>
<td>690,000</td>
<td>493,394</td>
<td>71.49%</td>
<td>659,314</td>
<td>663,000</td>
<td>497,636</td>
<td>75.06%</td>
</tr>
<tr>
<td>Depreciation</td>
<td>8,698</td>
<td>14,800</td>
<td>11,730</td>
<td>79.26%</td>
<td>15,439</td>
<td>14,500</td>
<td>14,229</td>
<td>98.13%</td>
</tr>
<tr>
<td>Other</td>
<td>3,565</td>
<td>6,000</td>
<td>2,848</td>
<td>47.47%</td>
<td>3,792</td>
<td>4,500</td>
<td>3,922</td>
<td>64.93%</td>
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<td><strong>Total expenses</strong></td>
<td>14,547,344</td>
<td>15,278,200</td>
<td>10,870,337</td>
<td>72.15%</td>
<td>14,296,222</td>
<td>15,244,000</td>
<td>10,555,742</td>
<td>69.25%</td>
</tr>
<tr>
<td><strong>Income (loss) from operations</strong></td>
<td>(3,527,598)</td>
<td>(4,534,200)</td>
<td>(4,478,223)</td>
<td>54.66%</td>
<td>(4,432,291)</td>
<td>(4,424,800)</td>
<td>(2,170,794)</td>
<td>49.06%</td>
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<tr>
<td>Non-operating revenues (expenses):</td>
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</tr>
<tr>
<td>Contributed capital</td>
<td>32,738</td>
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<td>20,388</td>
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<tr>
<td>Interest revenues</td>
<td>76,129</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>40,000</td>
<td>-</td>
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</tr>
<tr>
<td>Loss on sale of capital assets</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total non-operating revenue (expenses)</strong></td>
<td>108,867</td>
<td></td>
<td>-</td>
<td>-</td>
<td>20,388</td>
<td>40,000</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td><strong>Income (loss) before operating transfers</strong></td>
<td>(3,418,731)</td>
<td>(4,534,200)</td>
<td>(2,478,223)</td>
<td>54.66%</td>
<td>(4,412,003)</td>
<td>(4,384,800)</td>
<td>(2,170,794)</td>
<td>49.51%</td>
</tr>
<tr>
<td>Operating transfer from general fund</td>
<td>3,867,041</td>
<td>4,470,700</td>
<td>3,563,481</td>
<td>75.33%</td>
<td>4,468,318</td>
<td>4,226,100</td>
<td>3,066,404</td>
<td>72.51%</td>
</tr>
<tr>
<td><strong>Net income (loss)</strong></td>
<td>448,310</td>
<td>(63,500)</td>
<td>885,258</td>
<td>199.11%</td>
<td>56,215</td>
<td>(158,700)</td>
<td>897,610</td>
<td>-555.60%</td>
</tr>
<tr>
<td>Net assets - beginning</td>
<td>3,312,865</td>
<td>3,761,175</td>
<td>3,761,175</td>
<td>100.00%</td>
<td>3,761,175</td>
<td>3,817,690</td>
<td>3,817,690</td>
<td>100.00%</td>
</tr>
<tr>
<td><strong>Net assets - ending</strong></td>
<td>$3,761,175</td>
<td>$3,697,675</td>
<td>$4,664,433</td>
<td>122.66%</td>
<td>$3,817,690</td>
<td>$3,658,990</td>
<td>$4,713,300</td>
<td>128.87%</td>
</tr>
<tr>
<td>--------------------------</td>
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<td>-----------------------------</td>
<td>-----------------------</td>
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<td>------------------------</td>
<td>-----------------------------</td>
</tr>
<tr>
<td><strong>Revenue:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Building rental</td>
<td>$ 1,728,952</td>
<td>$ 1,700,000</td>
<td>$ 1,247,693</td>
<td>73.39%</td>
<td>$ 1,674,886</td>
<td>$ 1,655,000</td>
<td>$ 1,297,789</td>
<td>75.86%</td>
</tr>
<tr>
<td>Total revenues</td>
<td>$ 1,728,952</td>
<td>$ 1,700,000</td>
<td>$ 1,247,693</td>
<td>98.52%</td>
<td>$ 1,674,886</td>
<td>$ 1,655,000</td>
<td>$ 1,297,789</td>
<td>79.86%</td>
</tr>
<tr>
<td><strong>Expenses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries and employee benefits</td>
<td>826,480</td>
<td>910,700</td>
<td>699,869</td>
<td>69.16%</td>
<td>856,478</td>
<td>848,600</td>
<td>613,623</td>
<td>72.31%</td>
</tr>
<tr>
<td>Administrative services</td>
<td>102,730</td>
<td>990,000</td>
<td>852,834</td>
<td>86.14%</td>
<td>878,855</td>
<td>199,200</td>
<td>70,531</td>
<td>35.41%</td>
</tr>
<tr>
<td>Utilities</td>
<td>193,360</td>
<td>210,000</td>
<td>135,831</td>
<td>64.68%</td>
<td>181,185</td>
<td>200,000</td>
<td>150,897</td>
<td>75.45%</td>
</tr>
<tr>
<td>Supplies</td>
<td>33,389</td>
<td>55,000</td>
<td>30,414</td>
<td>55.30%</td>
<td>48,843</td>
<td>66,500</td>
<td>60,721</td>
<td>91.31%</td>
</tr>
<tr>
<td>Repairs and maintenance</td>
<td>-</td>
<td>-</td>
<td>1,061</td>
<td>-</td>
<td>7,663</td>
<td>5,000</td>
<td>100</td>
<td>0.00%</td>
</tr>
<tr>
<td>Other</td>
<td>52,482</td>
<td>30,000</td>
<td>-</td>
<td>0.00%</td>
<td>62,194</td>
<td>20,000</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td>Depreciation expense</td>
<td>16,683</td>
<td>65,000</td>
<td>45,677</td>
<td>71.81%</td>
<td>14,539</td>
<td>65,000</td>
<td>49,071</td>
<td>75.42%</td>
</tr>
<tr>
<td>Total expenses</td>
<td>$ 1,225,624</td>
<td>$ 2,260,700</td>
<td>$ 1,696,686</td>
<td>75.85%</td>
<td>$ 2,049,680</td>
<td>$ 1,404,300</td>
<td>$ 244,943</td>
<td>67.29%</td>
</tr>
<tr>
<td><strong>Income (loss) from operations</strong></td>
<td>503,331</td>
<td>(560,700)</td>
<td>(449,117)</td>
<td>86.10%</td>
<td>(374,794)</td>
<td>220,700</td>
<td>352,816</td>
<td>159.86%</td>
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<tr>
<td><strong>Non-operating revenues (expenses):</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest revenues</td>
<td>61,621</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>14,415</td>
<td>20,000</td>
<td>-</td>
</tr>
<tr>
<td>Gain (loss) on sale of capital assets</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(1,558)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total non-operating revenue (expenses)</td>
<td>61,621</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>12,857</td>
<td>20,000</td>
<td>-</td>
</tr>
<tr>
<td><strong>Transfer to campus activity fund</strong></td>
<td>(200,000)</td>
<td>(200,000)</td>
<td>(200,000)</td>
<td>100.00%</td>
<td>(200,000)</td>
<td>(200,000)</td>
<td>(200,000)</td>
<td>0.00%</td>
</tr>
<tr>
<td><strong>Net income (loss)</strong></td>
<td>394,952</td>
<td>(760,700)</td>
<td>(649,117)</td>
<td>85.33%</td>
<td>(561,937)</td>
<td>40,700</td>
<td>152,816</td>
<td>375.47%</td>
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<tr>
<td><strong>Net assets - beginning</strong></td>
<td>4,026,226</td>
<td>4,461,178</td>
<td>4,461,178</td>
<td>100.00%</td>
<td>4,461,178</td>
<td>3,869,241</td>
<td>3,869,241</td>
<td>100.00%</td>
</tr>
</tbody>
</table>
Central Services Fund

Central Services has net income of $57,560 for the quarter. Additional small copier purchases for the fourth quarter are being made as planned. Effective in January, the Printing Shop did reduce staff by one print operator due to the reduction of work. This will result in a savings to the fund for this year and future years. Based on copier usage to date and other fund activities, the fund is anticipating to end the year with net income of $59,000.

Employee Benefits Fund

The Employee Benefits Fund for vision, dental and group life self-insurance ended the quarter with net income of $40,547. Wellness expenditures increased over the prior year, covered by funding received from Kaiser. The total spent on wellness for the first six months is $233,824. The fund is budgeted to spend down net assets as it uses this prior year funding to support wellness efforts. Claims for group life are lower than the prior year by $346,000.

Risk Management Fund

The Risk Management Fund has a loss of $467,414 for the quarter. Increased claim expense is due to the ongoing work to repair damage from the 2009 hail storm. This quarter had $542,232 increase in hail expense compared to the prior quarter. Property insurance premiums increased 22 percent over the prior year due to the District’s high loss ratio. A supplemental budget appropriation will be requested in the fourth quarter to cover the increased cost of claims which will also include a mandatory transfer for emergency preparedness.

Technology Fund

The Technology Fund has a net loss of $(1,418,269) for the quarter end, as spend down of net assets is planned for the year. Revenues are at 71 percent of budget as a result of a slight delay in receipt of ERate revenues, although full receipt of planned ERate revenue is anticipated by year end. A year end under spend is anticipated in administration costs, as spending on project consultants will likely be less than previously expected. Accelerated timing of projects will require a supplemental appropriation prior to year end. Overall projects remain within budget.
<table>
<thead>
<tr>
<th></th>
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<th></th>
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</thead>
<tbody>
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<td><strong>Revenue:</strong></td>
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<td></td>
<td></td>
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<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Services</td>
<td>$3,659,970</td>
<td>3,816,000</td>
<td>2,848,595</td>
<td>74.65%</td>
<td>$3,729,993</td>
<td>3,634,700</td>
<td>2,669,884</td>
<td>73.46%</td>
</tr>
<tr>
<td>Total revenues</td>
<td>$3,659,970</td>
<td>3,816,000</td>
<td>2,848,595</td>
<td>74.65%</td>
<td>$3,729,993</td>
<td>3,634,700</td>
<td>2,669,884</td>
<td>73.46%</td>
</tr>
<tr>
<td><strong>Expenses:</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries and employee benefits</td>
<td>1,163,570</td>
<td>1,179,300</td>
<td>816,753</td>
<td>69.26%</td>
<td>1,090,519</td>
<td>1,160,900</td>
<td>827,609</td>
<td>71.29%</td>
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<tr>
<td>Utilities</td>
<td>8,830</td>
<td>10,600</td>
<td>7,662</td>
<td>72.28%</td>
<td>9,169</td>
<td>11,100</td>
<td>7,260</td>
<td>65.41%</td>
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<tr>
<td>Supplies</td>
<td>1,461,178</td>
<td>1,578,800</td>
<td>1,015,456</td>
<td>64.32%</td>
<td>1,349,915</td>
<td>1,447,000</td>
<td>1,021,030</td>
<td>70.56%</td>
</tr>
<tr>
<td>Repairs and maintenance</td>
<td>511,871</td>
<td>494,200</td>
<td>432,676</td>
<td>87.55%</td>
<td>612,305</td>
<td>521,000</td>
<td>392,881</td>
<td>75.41%</td>
</tr>
<tr>
<td>Depreciation</td>
<td>361,003</td>
<td>268,700</td>
<td>175,035</td>
<td>66.25%</td>
<td>234,813</td>
<td>337,000</td>
<td>178,412</td>
<td>52.94%</td>
</tr>
<tr>
<td>Other</td>
<td>3,044</td>
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<td>1,886</td>
<td>94.30%</td>
<td>1,945</td>
<td>2,300</td>
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<td>7.23%</td>
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<tr>
<td>Administration</td>
<td>263,060</td>
<td>268,000</td>
<td>257,792</td>
<td>96.95%</td>
<td>223,396</td>
<td>275,100</td>
<td>173,274</td>
<td>62.99%</td>
</tr>
<tr>
<td>Total expenses</td>
<td>3,772,156</td>
<td>3,792,000</td>
<td>2,610,251</td>
<td>68.83%</td>
<td>3,521,762</td>
<td>3,754,400</td>
<td>2,600,532</td>
<td>54.27%</td>
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<tr>
<td><strong>Income (loss) from operations</strong></td>
<td>(103,186)</td>
<td>23,500</td>
<td>238,244</td>
<td>1013.80%</td>
<td>208,141</td>
<td>(119,700)</td>
<td>69,252</td>
<td>-57.85%</td>
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<tr>
<td><strong>Non-operating revenues (expenses):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest revenue</td>
<td>17,566</td>
<td>2,000</td>
<td>-</td>
<td>-</td>
<td>5,530</td>
<td>2,000</td>
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<td>0.00%</td>
</tr>
<tr>
<td>Interest expense</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.00%</td>
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<tr>
<td>Loss on sale of capital assets</td>
<td>17,566</td>
<td>2,000</td>
<td>-</td>
<td>-</td>
<td>2,961</td>
<td>2,000</td>
<td>-</td>
<td>(11,692)</td>
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<tr>
<td>Total non-operating revenue (expenses)</td>
<td>17,566</td>
<td>2,000</td>
<td>-</td>
<td>-</td>
<td>2,961</td>
<td>2,000</td>
<td>-</td>
<td>(11,692)</td>
</tr>
<tr>
<td><strong>Net income (loss)</strong></td>
<td>(85,620)</td>
<td>25,500</td>
<td>238,244</td>
<td>934.29%</td>
<td>211,102</td>
<td>(117,700)</td>
<td>57,560</td>
<td>-48.90%</td>
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<td><strong>Net assets - beginning</strong></td>
<td>1,856,597</td>
<td>1,720,977</td>
<td>1,720,977</td>
<td>100.00%</td>
<td>1,720,977</td>
<td>1,932,075</td>
<td>1,932,075</td>
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<td><strong>Net assets - ending</strong></td>
<td>$1,729,977</td>
<td>$1,746,477</td>
<td>$1,650,221</td>
<td>112.18%</td>
<td>$1,932,079</td>
<td>$1,814,376</td>
<td>$1,989,639</td>
<td>105.66%</td>
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<tr>
<td>------------------------</td>
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</tr>
<tr>
<td>Revenue:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insurance premiums</td>
<td>$ 9,279,877</td>
<td>$ 9,002,000</td>
<td>$ 5,391,981</td>
<td>52.90%</td>
<td>$ 8,840,289</td>
<td>$ 6,990,000</td>
<td>$ 5,191,067</td>
<td>74.28%</td>
</tr>
<tr>
<td>Total revenues</td>
<td>9,279,877</td>
<td>9,002,000</td>
<td>5,391,981</td>
<td>52.90%</td>
<td>8,840,289</td>
<td>6,990,000</td>
<td>5,191,067</td>
<td>74.28%</td>
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<tr>
<td>Expenses:</td>
<td></td>
<td></td>
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<td></td>
<td></td>
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<tr>
<td>Salaries and employee benefits</td>
<td>69,506</td>
<td>116,700</td>
<td>48,258</td>
<td>41.35%</td>
<td>65,469</td>
<td>154,000</td>
<td>144,382</td>
<td>88.04%</td>
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<td>Claim losses</td>
<td>5,416,691</td>
<td>6,580,000</td>
<td>4,666,159</td>
<td>70.94%</td>
<td>5,759,768</td>
<td>6,635,000</td>
<td>4,321,602</td>
<td>65.13%</td>
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<tr>
<td>Premiums paid</td>
<td>362,295</td>
<td>360,000</td>
<td>240,241</td>
<td>66.73%</td>
<td>317,978</td>
<td>360,000</td>
<td>214,966</td>
<td>59.71%</td>
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<tr>
<td>Administration</td>
<td>493,308</td>
<td>782,600</td>
<td>354,019</td>
<td>45.24%</td>
<td>548,959</td>
<td>905,100</td>
<td>479,470</td>
<td>51.98%</td>
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<tr>
<td>Total expenses</td>
<td>6,341,700</td>
<td>7,832,300</td>
<td>5,310,877</td>
<td>67.74%</td>
<td>6,683,172</td>
<td>8,664,100</td>
<td>5,151,420</td>
<td>64.88%</td>
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<tr>
<td>Income (loss) from operations</td>
<td>2,938,177</td>
<td>1,162,700</td>
<td>81,304</td>
<td>6.99%</td>
<td>2,157,115</td>
<td>(1,074,100)</td>
<td>40,547</td>
<td>-3.77%</td>
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<tr>
<td>Non-operating revenues:</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest revenue</td>
<td>199,171</td>
<td>18,000</td>
<td>-</td>
<td>55,659</td>
<td>100,000</td>
<td>-</td>
<td>0.00%</td>
<td></td>
</tr>
<tr>
<td>Total non-operating revenue (expenses)</td>
<td>199,171</td>
<td>18,000</td>
<td>-</td>
<td>55,659</td>
<td>100,000</td>
<td>-</td>
<td>0.00%</td>
<td></td>
</tr>
<tr>
<td>Net income (loss)</td>
<td>3,137,348</td>
<td>1,180,700</td>
<td>81,304</td>
<td>6.89%</td>
<td>2,212,774</td>
<td>(974,100)</td>
<td>40,547</td>
<td>-4.16%</td>
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<td>Net assets - beginning</td>
<td>8,698,016</td>
<td>11,835,364</td>
<td>11,835,364</td>
<td>100.00%</td>
<td>11,835,364</td>
<td>14,048,138</td>
<td>14,048,138</td>
<td>100.00%</td>
</tr>
<tr>
<td>Net assets - ending</td>
<td>$ 11,835,364</td>
<td>$ 13,016,064</td>
<td>$ 11,015,668</td>
<td>91.55%</td>
<td>$ 14,048,138</td>
<td>$ 13,074,038</td>
<td>$ 14,088,685</td>
<td>107.75%</td>
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27
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</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insurance premiums</td>
<td>$1,100,617</td>
<td>$3,132,600</td>
<td>$2,363,539</td>
<td>75.45%</td>
<td>$4,038,050</td>
<td>$2,399,000</td>
<td>$1,574,295</td>
<td>66.62%</td>
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<tr>
<td>Services</td>
<td>51,675</td>
<td>60,000</td>
<td>29,078</td>
<td>63.63%</td>
<td>50,513</td>
<td>72,000</td>
<td>65,687</td>
<td>91.12%</td>
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<tr>
<td>Total revenues</td>
<td>1,152,292</td>
<td>3,194,600</td>
<td>2,402,617</td>
<td>75.21%</td>
<td>4,088,563</td>
<td>2,471,000</td>
<td>1,639,982</td>
<td>66.37%</td>
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<tr>
<td>Expenses</td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries and employee benefits</td>
<td>1,999,087</td>
<td>1,935,500</td>
<td>1,486,797</td>
<td>76.76%</td>
<td>2,013,503</td>
<td>1,978,800</td>
<td>1,518,040</td>
<td>76.72%</td>
</tr>
<tr>
<td>Depreciation</td>
<td>25,865</td>
<td>27,000</td>
<td>19,382</td>
<td>71.71%</td>
<td>27,337</td>
<td>27,000</td>
<td>23,432</td>
<td>86.86%</td>
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<td>Claim losses</td>
<td>3,030,261</td>
<td>6,696,000</td>
<td>3,721,441</td>
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<td>5,169,195</td>
<td>4,309,000</td>
<td>4,093,455</td>
<td>99.91%</td>
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<tr>
<td>Premiums</td>
<td>1,942,050</td>
<td>2,115,000</td>
<td>1,291,359</td>
<td>61.06%</td>
<td>1,742,969</td>
<td>2,008,000</td>
<td>1,477,828</td>
<td>73.60%</td>
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<tr>
<td>Administration</td>
<td>366,857</td>
<td>420,000</td>
<td>341,026</td>
<td>69.60%</td>
<td>559,455</td>
<td>536,000</td>
<td>221,166</td>
<td>41.72%</td>
</tr>
<tr>
<td>Total expenses</td>
<td>7,388,720</td>
<td>11,253,500</td>
<td>8,880,015</td>
<td>60.82%</td>
<td>9,822,485</td>
<td>8,854,800</td>
<td>7,243,981</td>
<td>81.83%</td>
</tr>
<tr>
<td>Income (loss) from operations</td>
<td>(6,206,438)</td>
<td>(8,068,900)</td>
<td>(4,448,298)</td>
<td>55.13%</td>
<td>(5,433,922)</td>
<td>(6,381,800)</td>
<td>(5,604,039)</td>
<td>87.81%</td>
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<tr>
<td>Non-operating revenues (expenses):</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest revenue</td>
<td>137,578</td>
<td>13,000</td>
<td>(6,698)</td>
<td>0.00%</td>
<td>43,577</td>
<td>13,000</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td>Loss on sale of capital assets</td>
<td>(4,860)</td>
<td>(5,600)</td>
<td>(0)</td>
<td>0.00%</td>
<td>(6,698)</td>
<td>-</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td>Total non-operating revenue (expenses)</td>
<td>132,718</td>
<td>13,000</td>
<td>(5,601)</td>
<td>0.00%</td>
<td>37,879</td>
<td>13,000</td>
<td>-</td>
<td>0.00%</td>
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<tr>
<td>Operating transfer from general fund</td>
<td>7,526,320</td>
<td>5,214,000</td>
<td>5,000,350</td>
<td>75.19%</td>
<td>5,751,419</td>
<td>6,697,500</td>
<td>5,196,925</td>
<td>77.50%</td>
</tr>
<tr>
<td>Net income (loss)</td>
<td>963,578</td>
<td>(1,304,500)</td>
<td>609,561</td>
<td>-46.73%</td>
<td>1,335,359</td>
<td>258,700</td>
<td>(467,414)</td>
<td>-180.68%</td>
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<tr>
<td>Net assets - beginning</td>
<td>5,583,034</td>
<td>6,948,612</td>
<td>6,948,612</td>
<td>100.00%</td>
<td>6,948,612</td>
<td>8,303,971</td>
<td>8,303,971</td>
<td>100.00%</td>
</tr>
<tr>
<td>Net assets - ending</td>
<td>$ 5,486,612</td>
<td>$ 5,644,112</td>
<td>$ 7,558,173</td>
<td>133.91%</td>
<td>$ 8,303,971</td>
<td>$ 8,562,571</td>
<td>$ 7,886,557</td>
<td>91.52%</td>
</tr>
</tbody>
</table>
## Jefferson County School District, No. R-1
### Technology

**Comparative Schedule of Revenues, Expenses and Changes in Retained Earnings**

*For the nine months ended March 31, 2011*

<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td><strong>Revenue:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Services</td>
<td>$17,201,704</td>
<td>$16,859,400</td>
<td>$19,097,612</td>
<td>77.64%</td>
<td>$19,309,931</td>
<td>$15,647,400</td>
<td>$11,040,863</td>
<td>70.62%</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>$17,201,704</td>
<td>$16,859,400</td>
<td>$19,097,612</td>
<td>77.64%</td>
<td>$19,309,931</td>
<td>$15,647,400</td>
<td>$11,040,863</td>
<td>70.62%</td>
</tr>
<tr>
<td><strong>Expenses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries and employee benefits</td>
<td>10,044,328</td>
<td>10,796,900</td>
<td>7,666,466</td>
<td>71.01%</td>
<td>10,151,458</td>
<td>9,538,100</td>
<td>7,442,051</td>
<td>78.02%</td>
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<tr>
<td>Utilities</td>
<td>40,139</td>
<td>48,900</td>
<td>34,845</td>
<td>75.02%</td>
<td>63,333</td>
<td>43,900</td>
<td>31,977</td>
<td>72.84%</td>
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<tr>
<td>Supplies</td>
<td>373,161</td>
<td>315,500</td>
<td>444,533</td>
<td>133.39%</td>
<td>549,238</td>
<td>763,900</td>
<td>203,390</td>
<td>77.97%</td>
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<td>Repairs and maintenance</td>
<td>2,443,173</td>
<td>2,557,000</td>
<td>1,705,103</td>
<td>70.94%</td>
<td>2,470,203</td>
<td>3,005,600</td>
<td>2,063,156</td>
<td>66.65%</td>
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<tr>
<td>Depreciation</td>
<td>3,293,074</td>
<td>3,204,600</td>
<td>2,391,970</td>
<td>73.27%</td>
<td>3,191,637</td>
<td>3,576,700</td>
<td>2,474,553</td>
<td>69.19%</td>
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<td>Other</td>
<td>16,014</td>
<td>23,300</td>
<td>15,745</td>
<td>24.66%</td>
<td>19,000</td>
<td>19,755</td>
<td>103.97%</td>
<td>53.97%</td>
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<tr>
<td>Administration</td>
<td>2,718,106</td>
<td>4,303,100</td>
<td>2,279,468</td>
<td>50.52%</td>
<td>3,219,933</td>
<td>3,585,900</td>
<td>2,070,746</td>
<td>58.40%</td>
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<tr>
<td><strong>Total expenses</strong></td>
<td>18,998,453</td>
<td>21,506,400</td>
<td>14,359,250</td>
<td>67.84%</td>
<td>19,938,151</td>
<td>20,083,000</td>
<td>14,395,522</td>
<td>71.21%</td>
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<tr>
<td><strong>Income (loss) from operations</strong></td>
<td>(1,726,681)</td>
<td>(4,637,000)</td>
<td>(1,491,638)</td>
<td>32.17%</td>
<td>(635,420)</td>
<td>(4,435,600)</td>
<td>(3,255,769)</td>
<td>73.40%</td>
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<tr>
<td><strong>Non-operating revenues (expenses):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
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<td>Interest revenue</td>
<td>2,082</td>
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<td>-</td>
<td>-</td>
<td>3,077</td>
<td></td>
<td>-</td>
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</tr>
<tr>
<td>Interest expense</td>
<td>(527,584)</td>
<td>(75,000)</td>
<td>-</td>
<td>-</td>
<td>(75,000)</td>
<td>-</td>
<td>-</td>
<td>0.00%</td>
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<td>Transfers in</td>
<td>2,459,000</td>
<td>2,459,000</td>
<td>1,837,500</td>
<td>75.00%</td>
<td>2,450,000</td>
<td>2,450,000</td>
<td>1,837,500</td>
<td>75.00%</td>
</tr>
<tr>
<td>Loss on sale of capital assets</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td><strong>Total non-operating revenue (expenses)</strong></td>
<td>1,924,498</td>
<td>3,375,000</td>
<td>1,837,500</td>
<td>77.37%</td>
<td>4,543,077</td>
<td>2,375,000</td>
<td>1,837,500</td>
<td>77.37%</td>
</tr>
<tr>
<td><strong>Net income (loss)</strong></td>
<td>197,817</td>
<td>(2,262,000)</td>
<td>345,862</td>
<td>-15.29%</td>
<td>1,817,857</td>
<td>(2,660,600)</td>
<td>(1,418,269)</td>
<td>68.83%</td>
</tr>
<tr>
<td><strong>Net assets - beginning</strong></td>
<td>8,775,171</td>
<td>8,772,988</td>
<td>8,772,988</td>
<td>100.00%</td>
<td>8,772,988</td>
<td>10,090,845</td>
<td>10,090,845</td>
<td>100.00%</td>
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<tr>
<td><strong>Net assets - ending</strong></td>
<td>$8,772,988</td>
<td>$6,510,888</td>
<td>$9,118,852</td>
<td>140.05%</td>
<td>$10,520,845</td>
<td>$8,530,245</td>
<td>$9,172,576</td>
<td>107.53%</td>
</tr>
</tbody>
</table>
Charter Schools

**Mountain Phoenix** - is borrowing $37,708 from the District at the end of the quarter. The school was approved to borrow $95,000 from the District to pay for paving the parking lot in FY2009. The repayment is due in full in 2014. District staff will continue to monitor the school to assure that continued progress is made on the loan repayment.

**Rocky Mountain Deaf School** - The school is not borrowing from the District at the end of the third quarter.

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

- Compass Montessori Golden $588,956
- Free Horizon $659,142
- Jefferson Academy $531,014
- Collegiate Academy $1,011,271
- Lincoln Academy $279,523
- Montessori Peaks $1,050,629
- Excel Academy $795,296
- Rocky Mountain Academy of Evergreen $707,930
- Woodrow Wilson $691,877
- Total = $6,315,638
Those marked with a yellow flag are being monitored:

<table>
<thead>
<tr>
<th>Charter Schools</th>
<th>Operating Cash</th>
<th>TABOR Reserve Cash</th>
<th>Total Cash</th>
</tr>
</thead>
<tbody>
<tr>
<td>Free Horizon</td>
<td>529,610</td>
<td>79,188</td>
<td>608,798</td>
</tr>
<tr>
<td>Mountain Phoenix</td>
<td>(37,708)</td>
<td>6,517</td>
<td>(31,191)</td>
</tr>
<tr>
<td>New America</td>
<td>175,124</td>
<td>51,694</td>
<td>226,818</td>
</tr>
<tr>
<td>Compass Montessori - Wheat Ridge</td>
<td>63,076</td>
<td>64,325</td>
<td>127,401</td>
</tr>
<tr>
<td>Compass Montessori - Golden</td>
<td>111,529</td>
<td>86,774</td>
<td>198,303</td>
</tr>
<tr>
<td>Montessori Peaks</td>
<td>717,534</td>
<td>108,242</td>
<td>825,776</td>
</tr>
<tr>
<td>Excel Academy</td>
<td>1,407,385</td>
<td>107,775</td>
<td>1,515,160</td>
</tr>
<tr>
<td>Rocky Mountain Academy of Evergreen</td>
<td>502,084</td>
<td>97,168</td>
<td>599,252</td>
</tr>
<tr>
<td>Jefferson Academy</td>
<td>504,883</td>
<td>184,888</td>
<td>689,771</td>
</tr>
<tr>
<td>Collegiate Academy</td>
<td>148,143</td>
<td>113,180</td>
<td>261,323</td>
</tr>
<tr>
<td>Lincoln Academy</td>
<td>491,391</td>
<td>108,936</td>
<td>600,327</td>
</tr>
<tr>
<td>Rocky Mountain Deaf School</td>
<td>117,736</td>
<td>46,195</td>
<td>163,931</td>
</tr>
<tr>
<td>Two Roads</td>
<td>462,394</td>
<td>53,370</td>
<td>515,764</td>
</tr>
<tr>
<td>Woodrow Wilson Academy</td>
<td>1,854,221</td>
<td>111,653</td>
<td>1,965,874</td>
</tr>
</tbody>
</table>


On July 7, 2010 Free Horizon entered into a capital lease for $6,550,000. The proceeds of the lease were used to purchase and improve the building they have been renting. A supplemental budget appropriation will be done in the spring to adjust for this transaction.

On December 15th, 2010 Rocky Mountain Academy Evergreen refunded their 2008 capital lease. Additional proceeds from the refunding were used to complete renovations on the site. The original capital lease was for $3.9 million, the refunded capital lease is $5.3 million.

A supplemental appropriation will be needed for this fund to cover the debt issuance from Free Horizon and Rocky Mountain Evergreen's finance activity in addition to general expenditures from higher enrollment.
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Intergovernmental revenue</td>
<td>32,128,892</td>
<td>41,236,000</td>
<td>25,958,900</td>
<td>62.95%</td>
<td>34,314,650</td>
<td>40,088,000</td>
<td>25,608,278</td>
<td>63.88%</td>
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<tr>
<td>Other revenue</td>
<td>6,936,786</td>
<td>-</td>
<td>5,130,393</td>
<td>-</td>
<td>6,532,633</td>
<td>-</td>
<td>5,755,493</td>
<td>0.00%</td>
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<tr>
<td>Total revenues</td>
<td>39,065,678</td>
<td>41,236,000</td>
<td>31,089,293</td>
<td>73.44%</td>
<td>40,847,283</td>
<td>40,088,000</td>
<td>31,363,771</td>
<td>78.26%</td>
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<tr>
<td>Expenditures:</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other instructional programs</td>
<td>38,946,496</td>
<td>47,000,000</td>
<td>28,697,757</td>
<td>61.06%</td>
<td>39,621,757</td>
<td>40,000,000</td>
<td>37,428,027</td>
<td>93.57%</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>38,946,496</td>
<td>47,000,000</td>
<td>28,697,757</td>
<td>61.06%</td>
<td>39,621,757</td>
<td>40,000,000</td>
<td>37,428,027</td>
<td>93.57%</td>
</tr>
<tr>
<td>Excess of revenues over (under) expenditures</td>
<td>(779,818)</td>
<td>(5,764,000)</td>
<td>2,411,718</td>
<td>-41.84%</td>
<td>1,225,526</td>
<td>88,000</td>
<td>(6,054,256)</td>
<td>-6879.84%</td>
</tr>
<tr>
<td>Other financing sources (uses)</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital lease</td>
<td>4,245,500</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>12,148,335</td>
<td>0.00%</td>
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</tr>
<tr>
<td>Capital lease refunding</td>
<td>(3,082,712)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(3,837,148)</td>
<td>0.00%</td>
<td></td>
</tr>
<tr>
<td>Total other financing sources (uses)</td>
<td>1,162,788</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>8,311,187</td>
<td>0.00%</td>
</tr>
<tr>
<td>Excess of revenues and other financing sources and uses over (under) expenditures</td>
<td>382,970</td>
<td>(5,764,000)</td>
<td>2,411,718</td>
<td>-41.84%</td>
<td>1,225,526</td>
<td>88,000</td>
<td>2,256,931</td>
<td>2564.69%</td>
</tr>
<tr>
<td>Fund balance - beginning</td>
<td>8,910,665</td>
<td>9,293,635</td>
<td>9,293,635</td>
<td>100.00%</td>
<td>9,293,635</td>
<td>10,519,161</td>
<td>10,519,161</td>
<td>100.00%</td>
</tr>
<tr>
<td>Fund balance - ending</td>
<td>$ 9,293,635</td>
<td>$ 3,529,635</td>
<td>$ 11,705,535</td>
<td>331.63%</td>
<td>$ 10,519,161</td>
<td>$ 10,607,161</td>
<td>$ 12,776,092</td>
<td>120.45%</td>
</tr>
</tbody>
</table>
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 March 31, 2011. At this time the District is slightly over budget in the General Fund by 9.31 FTEs. The other funds are slightly under budget by 4.00 FTEs.

The details of the variances are described below.

### Budgeted vs. Actual FTE Variance Notes

**General Fund:**

* Administrative net staffing is under budget by 2.5 FTE due to an increase for assistant principals at a school serving high-risk student populations and a decrease in central department administrators due to unfilled positions. A small portion of the unfilled positions are backfilled with consultants.

* Licensed staff is under budget by 32.8 FTEs due to conservative staffing in classrooms. Some of the savings are because Jeffco backfills teaching jobs with sub teachers for staff that are out on unpaid leave of absence. The major variances are:
  - Elementary teachers are under budget by 38 FTEs.
  - Middle teachers are over budget by 9 FTEs.
  - Senior teachers are under budget by 3 FTEs.
  - Learning and Educational Achievement staff are under budget by 2.8 FTEs.
  - Diverse Learners staff are under budget by 7.5 FTEs.
  - School and Student Success staff are over budget by 10 FTEs.

* Support staff is over budget by 44.61 FTEs because managers are allowed to use non-salary discretionary funds to supplement hours for support staff such as paraprofessionals, clinic aides, and other hourly staff. These positions are tagged with an asterisk. The major variances are:
  - Paraprofessionals, tutors, Para Educators, and other hourly staff are over budget by 120 FTEs.
  - Custodial Service is under budget by 56 FTEs. The department has not filled these custodial vacancies with permanent FTEs, instead electing to backfill a portion with substitute custodians.
  - Field Services is under budget by 15 FTEs due to unfilled positions.

**Other Funds:**

The District is under budget in the other funds by 13.31 FTEs. A portion of the unfilled FTEs are due to hiring consultants that have unique skills rather than filling the positions with ongoing FTEs.

* Capital Reserve Fund is under budget by 3.00 FTEs due to unfilled positions.
* Grants Fund is over budget by 7.12 FTEs because of fluctuation in grant funding during the school year.
* Campus Activity Fund is under budget by 3.49 FTEs due to fluctuations in hours worked by employees at school sites.
* Food Service Fund is under budget by 7.92 FTEs due to fluctuations in staffing at the schools.
* Child Care Fund is under budget by 3.34 FTEs due to fluctuations in hours worked by employees at the preschool sites.
* Technology Fund is under budget by 1.67 FTEs due to unfilled positions. Some of the vacancies are backfilled with consultants.
* Central Services Fund is under budget by 1.00 FTEs due to an unfilled position.

### Budget Variance from Prior Year Notes

**General Fund:**

* Administrative FTEs decreased by a net of 14.0 FTEs from the prior year. Budget reductions, staffing efficiencies, and a school closure (Russell Elem) resulted in a decrease of 17.0 FTEs and 3.0 FTEs were added for WOTC North assistant principal, an FTE previously funded with Title IV Safe & Drug Free grant funds, and a reorganization within a central department.

* Licensed FTEs decreased by a net of 40.55 FTEs from the prior year due to budget reductions and decreased enrollment resulting in a decrease of 75 FTEs and 34 FTEs were added for WOTC North and OCR mandated teachers in the ESL Dual Language department.

* Support FTEs decreased by a net of 67.48 FTEs from the prior year due to budget reductions, decreased enrollment, and a reorganization within a central department resulted in a decrease of 70 FTEs. An increase of 3 FTEs were added for WOTC North support staff.
# Jefferson County Public Schools

## FTE Staffing Analysis

**March 31, 2011**

<table>
<thead>
<tr>
<th>General Fund</th>
<th>Revised Budget</th>
<th>3/31/10 Actuals</th>
<th>Variance</th>
<th>Revised Budget</th>
<th>3/31/11 Actuals</th>
<th>Variance</th>
<th>Budget Variance Increase (Decrease) from Prior Year</th>
<th>Actual Variance Increase (Decrease) from Prior Year</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Support:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accountant I</td>
<td>2.00</td>
<td>2.00</td>
<td>-</td>
<td>2.00</td>
<td>1.00</td>
<td>1.00</td>
<td>-</td>
<td>(1.00)</td>
</tr>
<tr>
<td>Specialist - Classified</td>
<td>29.00</td>
<td>31.88</td>
<td>(2.88)</td>
<td>28.50</td>
<td>32.50</td>
<td>(4.00)</td>
<td>(0.50)</td>
<td>0.62</td>
</tr>
<tr>
<td>Buyer</td>
<td>1.67</td>
<td>1.34</td>
<td>0.33</td>
<td>1.67</td>
<td>1.67</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Technician - Classified</td>
<td>109.50</td>
<td>100.00</td>
<td>9.50</td>
<td>105.50</td>
<td>97.50</td>
<td>8.00</td>
<td>(4.00)</td>
<td>(2.50)</td>
</tr>
<tr>
<td>Transportation Trainer</td>
<td>5.00</td>
<td>5.00</td>
<td>-</td>
<td>5.00</td>
<td>5.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Group Leader</td>
<td>16.00</td>
<td>17.00</td>
<td>(1.00)</td>
<td>16.00</td>
<td>16.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>School Secretary</td>
<td>363.00</td>
<td>363.10</td>
<td>(0.10)</td>
<td>341.50</td>
<td>337.00</td>
<td>4.50</td>
<td>(21.50)</td>
<td>(26.10)</td>
</tr>
<tr>
<td>Secretary</td>
<td>28.50</td>
<td>27.00</td>
<td>1.50</td>
<td>26.00</td>
<td>24.38</td>
<td>1.62</td>
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<td>-</td>
</tr>
<tr>
<td>Clerk</td>
<td>1.00</td>
<td>1.00</td>
<td>-</td>
<td>1.00</td>
<td>1.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Buyer Assistant</td>
<td>3.00</td>
<td>3.00</td>
<td>-</td>
<td>3.00</td>
<td>3.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>* Paraprofessional</td>
<td>531.13</td>
<td>627.69</td>
<td>(96.56)</td>
<td>526.80</td>
<td>624.88</td>
<td>(98.08)</td>
<td>(4.33)</td>
<td>(2.81)</td>
</tr>
<tr>
<td>* Special Interpreter/Tutor</td>
<td>71.15</td>
<td>62.24</td>
<td>8.91</td>
<td>61.11</td>
<td>41.31</td>
<td>19.80</td>
<td>(10.04)</td>
<td>(20.93)</td>
</tr>
<tr>
<td>* Para-Educator</td>
<td>96.87</td>
<td>90.31</td>
<td>6.56</td>
<td>81.78</td>
<td>105.69</td>
<td>(23.91)</td>
<td>(15.09)</td>
<td>15.38</td>
</tr>
<tr>
<td>* Clinic Aides</td>
<td>81.13</td>
<td>82.76</td>
<td>(1.63)</td>
<td>81.19</td>
<td>82.71</td>
<td>(1.52)</td>
<td>0.06</td>
<td>(0.05)</td>
</tr>
<tr>
<td>Trades Technician</td>
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<td>181.00</td>
<td>11.00</td>
<td>181.00</td>
<td>170.00</td>
<td>11.00</td>
<td>(11.00)</td>
<td>(11.00)</td>
</tr>
<tr>
<td>Bus Driver</td>
<td>215.00</td>
<td>222.49</td>
<td>(7.49)</td>
<td>221.50</td>
<td>223.02</td>
<td>(1.52)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Custodian</td>
<td>512.00</td>
<td>491.35</td>
<td>20.65</td>
<td>512.00</td>
<td>455.75</td>
<td>56.25</td>
<td>-</td>
<td>(54.60)</td>
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<td>Campus Supervisor</td>
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<td>1.15</td>
<td>67.00</td>
<td>65.88</td>
<td>1.12</td>
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<td>Food Service Manager</td>
<td>2.26</td>
<td>2.00</td>
<td>0.26</td>
<td>2.34</td>
<td>2.00</td>
<td>0.34</td>
<td>0.34</td>
<td>-</td>
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<tr>
<td>* Food Service Hourly Worker</td>
<td>5.60</td>
<td>7.23</td>
<td>(1.63)</td>
<td>3.97</td>
<td>6.63</td>
<td>(2.66)</td>
<td>(1.63)</td>
<td>(0.60)</td>
</tr>
<tr>
<td>Warehouse Worker</td>
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<td>4.75</td>
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<td>5.00</td>
<td>4.75</td>
<td>0.25</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>* Classified - Hourly</td>
<td>50.90</td>
<td>73.44</td>
<td>(16.54)</td>
<td>54.37</td>
<td>70.17</td>
<td>(15.80)</td>
<td>(2.53)</td>
<td>(3.27)</td>
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<tr>
<td><strong>Total Support</strong></td>
<td>2,395.71</td>
<td>2,462.43</td>
<td>(66.72)</td>
<td>2,328.23</td>
<td>2,372.84</td>
<td>(44.61)</td>
<td>(67.48)</td>
<td>(89.59)</td>
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<tr>
<td><strong>Total General Fund</strong></td>
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<td>7,915.87</td>
<td>3.31</td>
<td>7,797.15</td>
<td>7,806.46</td>
<td>(9.31)</td>
<td>(122.03)</td>
<td>(109.41)</td>
</tr>
</tbody>
</table>

**Note:** Positions with asterisks are funded at the school/department manager's discretion. Managers are allowed to use non-salary discretionary funds to supplement hours for employees in these positions.
# Jefferson County Public Schools
## FTE Staffing Analysis
### March 31, 2011

<table>
<thead>
<tr>
<th>General Fund</th>
<th>2009/2010</th>
<th>Revised Budget</th>
<th>3/31/10 Actuals</th>
<th>Variance</th>
<th>2010/2011</th>
<th>Revised Budget</th>
<th>3/31/11 Actuals</th>
<th>Variance</th>
<th>Budget Variance Increase (Decrease) from Prior Year</th>
<th>Actual Variance Increase (Decrease) from Prior Year</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Administration:</strong></td>
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</tr>
<tr>
<td>Superintendent</td>
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<td>1.00</td>
<td>-</td>
<td></td>
<td>1.00</td>
<td>1.00</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chief Academic Officer</td>
<td>1.00</td>
<td>1.00</td>
<td>-</td>
<td></td>
<td>1.00</td>
<td>1.00</td>
<td>-</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Chief Operating Officer</td>
<td>1.00</td>
<td>1.00</td>
<td>-</td>
<td></td>
<td>1.00</td>
<td>1.00</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chief Financial Officer</td>
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<td>1.00</td>
<td>-</td>
<td></td>
<td>1.00</td>
<td>1.00</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Executive Director</td>
<td>14.00</td>
<td>15.00 (1.00)</td>
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<td></td>
<td>16.00</td>
<td>15.00</td>
<td>1.00</td>
<td></td>
<td>2.00</td>
<td></td>
</tr>
<tr>
<td>Principal</td>
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<td>142.00</td>
<td>143.00 (1.00)</td>
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<td></td>
<td>34.50</td>
<td>32.50</td>
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<td>(1.50)</td>
<td>1.50</td>
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<tr>
<td>Assistant Director</td>
<td>11.00</td>
<td>11.80 (0.80)</td>
<td></td>
<td></td>
<td>9.00</td>
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### Jefferson County Public Schools

**FTE Staffing Analysis**

**March 31, 2011**

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</tr>
<tr>
<td><strong>Total Technology Fund</strong></td>
<td>134.80</td>
<td>131.13</td>
<td>3.67</td>
<td>131.46</td>
<td>129.79</td>
<td>1.67</td>
</tr>
<tr>
<td>Central Services Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>3.33</td>
<td>3.33</td>
<td>-</td>
<td>4.00</td>
<td>4.00</td>
<td>-</td>
</tr>
<tr>
<td>Licensed</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Support</td>
<td>12.20</td>
<td>11.20</td>
<td>1.00</td>
<td>11.05</td>
<td>10.05</td>
<td>1.00</td>
</tr>
<tr>
<td><strong>Total Central Services Fund</strong></td>
<td>15.53</td>
<td>14.53</td>
<td>1.00</td>
<td>15.05</td>
<td>14.05</td>
<td>1.00</td>
</tr>
<tr>
<td>Other Funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>121.67</td>
<td>125.94</td>
<td>5.73</td>
<td>128.00</td>
<td>125.10</td>
<td>2.90</td>
</tr>
<tr>
<td>Licensed</td>
<td>336.35</td>
<td>344.77</td>
<td>(8.42)</td>
<td>336.90</td>
<td>339.43</td>
<td>(2.53)</td>
</tr>
<tr>
<td>Support</td>
<td>1,133.16</td>
<td>1,159.30</td>
<td>(26.14)</td>
<td>1,140.57</td>
<td>1,127.83</td>
<td>12.74</td>
</tr>
<tr>
<td><strong>Total FTEs Other Funds</strong></td>
<td>1,601.18</td>
<td>1,630.01</td>
<td>(28.83)</td>
<td>1,605.47</td>
<td>1,592.16</td>
<td>13.31</td>
</tr>
<tr>
<td>ALL Funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>547.67</td>
<td>536.07</td>
<td>11.60</td>
<td>530.00</td>
<td>524.60</td>
<td>5.40</td>
</tr>
<tr>
<td>Licensed</td>
<td>5,443.82</td>
<td>5,388.09</td>
<td>55.74</td>
<td>5,403.82</td>
<td>5,373.55</td>
<td>30.27</td>
</tr>
<tr>
<td>Support</td>
<td>3,528.87</td>
<td>3,621.73</td>
<td>(92.86)</td>
<td>3,469.80</td>
<td>3,500.47</td>
<td>(30.67)</td>
</tr>
<tr>
<td><strong>Total FTEs ALL Funds</strong></td>
<td>9,520.36</td>
<td>9,545.88</td>
<td>(25.52)</td>
<td>9,402.62</td>
<td>9,398.62</td>
<td>4.00</td>
</tr>
</tbody>
</table>


Appendix B
Jefferson County School District

Flag Program Criteria - 2010/2011

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

Programs and functions designated with a red flag are observed closely because an identified risk to the District’s financial performance has been identified.

Programs and functions designated with a yellow flag are monitored to inform District leadership that a variance from planned activity has been identified.

An example of the way programs and functions might be affected:
- they might receive audit comments from Clifton Gunderson.
- they could have unexpected usage of pooled cash.
- they could reflect inconsistencies in expenditures, either positive or negative.

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

Areas with programs and functions that are improving and can be changed from a red flag to a yellow flag, or for having the "yellow flag of concern" removed would:
- communicate a corrective action plan that all parties believe is reasonable.
- identify measurable milestones within the plan.
- demonstrate implementation of a plan.

***Eliminating (MONITORED)***

Steps that must be taken by areas for programs and functions to have the "yellow flag of concern" removed:
- actions required to resolve audit comments must be fully implemented.
- develop a revised budget of current and projected expenditures that is less than the area’s current budget.
- current and projected revenue must exceed current and projected expenditures.
- ability to operate next budget cycle within available resources.
Appendix C
Performance Indicators
March 31, 2011

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

- **Transportation Department**: C - 1 to C - 2
  Refer to page 10. The attached charts show monthly diesel and unleaded fuel prices for each month of the five previous years compared to this year.

- **Food Services**: C - 3 Under development

- **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 - 9
  The first metric report details service requests by type for the quarter. The second report details email and internet security quarantines. The third metric report displays technology service issues and outages for major systems and the fourth report summarize copier usage by quarter compared to prior years.
Food Services

(Under Development)
RISK MANAGEMENT FY 2011 THIRD QUARTERLY REPORT

Workers’ Compensation FY 2010/2011 Cumulative Program Comparison

ALL OPEN WC CLAIMS AS OF 3/31/2010 #210
$4,419,357 Incurred Open Claims Value
Average Claim Cost Med Only/Lost Time $1,938/$53,713
5.95 WC Claims/Incidents/100 Employees
1,967 FY 2010 Lost Work Days, 65 Employees

ALL OPEN WC CLAIMS AS OF 3/31/2011 #167
$5,211,714 Incurred Open Claims Value
Average Claim Cost Med Only/Lost Time $2,129/$63,507
5.34 WC Claims/Incidents/100 Employees
2,855 FY 2011 Lost Work Days, 58 Employees

Property Program Activity Status as of 3/31/2011: The District experienced three significant weather related events involving property damage at an estimated cost of $130,000

Liability Program Activity/Status as of 3/31/2011: The District experienced 23% fewer automobile liability incidents resulting in 34% lower claim costs compared to last year as of 3/31/2010. This is because of a relatively mild snow year thus far in the metro area.
IT SERVICE METRICS BY QUARTER

2010-07-01 Through 2011-03-31
Customer Requests Resolved by Major Services

32,185 – Requests resolved out of 33,481 submitted
73% - Resolved in less than 48 hours
81% - 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
January through March 2011

E-Mail SPAM Metrics

<table>
<thead>
<tr>
<th>Type</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total E-mails Reviewed</td>
<td>9,304,940</td>
</tr>
<tr>
<td>E-mails with Viruses 83.85% increase from previous quarter</td>
<td>72,407</td>
</tr>
<tr>
<td>E-mails with Unallowable Attachments 567% increase from previous quarter</td>
<td>27,081</td>
</tr>
<tr>
<td>Total E-mails Quarantined as SPAM (denied, quarantined, stripped) 26% decrease from previous quarter</td>
<td>6,324,177</td>
</tr>
<tr>
<td>Total E-mails Allowed (normal delivery)</td>
<td>2,980,763</td>
</tr>
</tbody>
</table>

- 67.97% of external e-mail sent to the District e-mail system in the 3rd quarter was SPAM and was automatically quarantined
- Each employee (11,000) would have received an average of about 575 SPAM emails per month

Security Metrics

- The District security systems blocked 4846 (45% increase from previous quarter) critical internet threats in the 3rd qtr.
- The District security systems blocked 299 major internet threats in the 3rd quarter.
- The District web filter reviewed 1.87 billion internet pages in the 3rd quarter and denied access to about 2% of these pages.
IT KEY SERVICES AVAILABILITY PERFORMANCE MEASURES

January - March 2011

Application Availability
Measured from 7:00 to 19:00, Monday thru Friday

Green meets our goal of 99.5 percent availability, Yellow is less than 99.5 but greater than 94.5 percent, and Red is lower than 94.5 percent.

<table>
<thead>
<tr>
<th>APPLICATION</th>
<th>Availability % Mar 2011</th>
<th>Availability % Feb 2011</th>
<th>Availability % Jan 2011</th>
<th>Availability % Dec 2010</th>
<th>Availability % Nov 2010</th>
<th>Availability % Oct 2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>AM-Blackboard</td>
<td>100.00</td>
<td>100.00</td>
<td>100.00</td>
<td>100.00</td>
<td>100.00</td>
<td>100.00</td>
</tr>
<tr>
<td>AM-Campus</td>
<td>100.00</td>
<td>100.00</td>
<td>100.00</td>
<td>100.00</td>
<td>100.00</td>
<td>100.00</td>
</tr>
<tr>
<td>AM-LibraryTLC</td>
<td>99.42</td>
<td>99.10</td>
<td>99.75</td>
<td>99.75</td>
<td>100.00</td>
<td>100.00</td>
</tr>
<tr>
<td>AM-LibraryYouSeeMore.com</td>
<td>99.78</td>
<td>99.78</td>
<td>100.00</td>
<td>99.91</td>
<td>100.00</td>
<td>100.00</td>
</tr>
<tr>
<td>AM-Maximo</td>
<td>100.00</td>
<td>100.00</td>
<td>100.00</td>
<td>100.00</td>
<td>100.00</td>
<td>100.00</td>
</tr>
<tr>
<td>AM-SchoolCenter</td>
<td>98.49</td>
<td>98.49</td>
<td>98.49</td>
<td>98.49</td>
<td>98.49</td>
<td>98.49</td>
</tr>
<tr>
<td>AM-SEMS</td>
<td>100.00</td>
<td>100.00</td>
<td>100.00</td>
<td>100.00</td>
<td>100.00</td>
<td>100.00</td>
</tr>
<tr>
<td>AM-SOARS</td>
<td>99.95</td>
<td>99.95</td>
<td>99.95</td>
<td>99.95</td>
<td>99.95</td>
<td>99.95</td>
</tr>
<tr>
<td>AM-Zonar</td>
<td>98.61</td>
<td>97.59</td>
<td>100.00</td>
<td>100.00</td>
<td>99.63</td>
<td>100.00</td>
</tr>
</tbody>
</table>
# IT Key Services Availability Performance Measures

January - March 2011

## Usability

This section tries to gauge the satisfaction of the user experience. Measured from 7:00 to 19:00, Monday thru Friday. Green meets our goal of 90 percent, Yellow is less than 90 but greater than 80 percent, and Red is lower than 80 percent.

<table>
<thead>
<tr>
<th>APPLICATION</th>
<th>Usability % Mar 2011</th>
<th>Usability % Feb 2011</th>
<th>Usability % Jan 2011</th>
<th>Usability % Dec 2010</th>
<th>Usability % Nov 2010</th>
<th>Usability % Oct 2010</th>
<th>10 Sec</th>
<th>20 Sec</th>
</tr>
</thead>
<tbody>
<tr>
<td>TM-AcuityReport</td>
<td>56.11</td>
<td>76.33</td>
<td>94.22</td>
<td>72.13</td>
<td>81.05</td>
<td>94.10</td>
<td>100</td>
<td>84.7</td>
</tr>
<tr>
<td>TM-Aleks</td>
<td>99.56</td>
<td>102.00</td>
<td>100.00</td>
<td>99.85</td>
<td>99.15</td>
<td>100.00</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>TM-Applicant</td>
<td>97.52</td>
<td>98.33</td>
<td>97.95</td>
<td>96.83</td>
<td>94.82</td>
<td>93.99</td>
<td>0.6</td>
<td>0.5</td>
</tr>
<tr>
<td>TM-Blackboard</td>
<td>98.01</td>
<td>97.95</td>
<td>98.99</td>
<td>98.04</td>
<td>98.01</td>
<td>94.75</td>
<td>1.1</td>
<td>0.7</td>
</tr>
<tr>
<td>TM-Campus</td>
<td>99.62</td>
<td>99.77</td>
<td>99.41</td>
<td>87.02</td>
<td>72.53</td>
<td>96.83</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>TM-ESS</td>
<td>97.10</td>
<td>98.40</td>
<td>98.30</td>
<td>98.13</td>
<td>98.13</td>
<td>98.76</td>
<td>1.3</td>
<td>0.7</td>
</tr>
<tr>
<td>TM-Homepage/SchoolsList</td>
<td>98.00</td>
<td>98.07</td>
<td>98.62</td>
<td>99.18</td>
<td>99.44</td>
<td>92.50</td>
<td>0.8</td>
<td>0.6</td>
</tr>
<tr>
<td>TM-HumanResourcesCareer</td>
<td><strong>88.36</strong></td>
<td><strong>91.85</strong></td>
<td><strong>92.76</strong></td>
<td><strong>96.89</strong></td>
<td><strong>91.51</strong></td>
<td><strong>96.71</strong></td>
<td>39.7</td>
<td>15.4</td>
</tr>
<tr>
<td>TM-Internet</td>
<td>99.58</td>
<td>99.67</td>
<td>99.67</td>
<td>99.94</td>
<td>99.85</td>
<td>99.85</td>
<td>0.3</td>
<td>0.3</td>
</tr>
<tr>
<td>TM-OWA</td>
<td>93.69</td>
<td>99.95</td>
<td>100.00</td>
<td>100.00</td>
<td>100.00</td>
<td><strong>88.93</strong></td>
<td>0.1</td>
<td>0.1</td>
</tr>
<tr>
<td>TM-Portal</td>
<td>98.84</td>
<td>98.52</td>
<td>98.05</td>
<td>92.47</td>
<td>83.66</td>
<td><strong>84.89</strong></td>
<td>8</td>
<td>0.6</td>
</tr>
<tr>
<td>TM-PSFinancialsVoucher</td>
<td>99.89</td>
<td>99.52</td>
<td>97.99</td>
<td>98.89</td>
<td>98.89</td>
<td>98.71</td>
<td>15.6</td>
<td>1.5</td>
</tr>
<tr>
<td>TM-SEMS</td>
<td>97.15</td>
<td>99.37</td>
<td>99.40</td>
<td>99.65</td>
<td>99.85</td>
<td>98.67</td>
<td>0.2</td>
<td>0.1</td>
</tr>
<tr>
<td>TM-TLCCatalog</td>
<td>96.23</td>
<td>95.84</td>
<td>96.40</td>
<td>97.70</td>
<td>98.40</td>
<td>98.74</td>
<td>12.5</td>
<td>0.5</td>
</tr>
</tbody>
</table>
## COPIER PROGRAM

### Cumulative Number of Copies by Quarters

<table>
<thead>
<tr>
<th></th>
<th>1st Qtr</th>
<th>2nd Qtr</th>
<th>3rd Qtr</th>
<th>4th Qtr</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007/08</td>
<td>23.60</td>
<td>63.44</td>
<td>97.60</td>
<td>125.10</td>
</tr>
<tr>
<td>2008/09</td>
<td>25.13</td>
<td>62.68</td>
<td>97.30</td>
<td>121.11</td>
</tr>
<tr>
<td>2009/10</td>
<td>20.71</td>
<td>57.21</td>
<td>91.37</td>
<td>117.17</td>
</tr>
<tr>
<td>2010/11</td>
<td>19.74</td>
<td>54.60</td>
<td>87.19</td>
<td></td>
</tr>
</tbody>
</table>

In millions
# Appendix D
## Glossary of General Fund Expense Description

### Description of Expense Line

<table>
<thead>
<tr>
<th>General Administration</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Board of Education:</strong></td>
</tr>
<tr>
<td>Task Budget Advisory</td>
</tr>
<tr>
<td><strong>District Wide Administration:</strong></td>
</tr>
<tr>
<td>Chief Academic Office</td>
</tr>
<tr>
<td>Communications Office</td>
</tr>
<tr>
<td>Educational Equity</td>
</tr>
<tr>
<td>Employee Relations</td>
</tr>
<tr>
<td>Governmental Relations</td>
</tr>
<tr>
<td>Professional Development</td>
</tr>
<tr>
<td>Superintendents Office</td>
</tr>
<tr>
<td>Support Services Management</td>
</tr>
<tr>
<td>Task Admin Staff Development</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Direct Instruction Staffing:</th>
</tr>
</thead>
<tbody>
<tr>
<td>School (including option schools) salary and benefit costs for direct instruction (includes class size relief).</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Exceptional Student Services:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Challenge (Severe Profound)</td>
</tr>
<tr>
<td>Child Find</td>
</tr>
<tr>
<td>Choice area intervention</td>
</tr>
<tr>
<td>Hearing Program</td>
</tr>
<tr>
<td>Intervention services cluster</td>
</tr>
<tr>
<td>Itinerant</td>
</tr>
<tr>
<td>Jeffco Transition Services</td>
</tr>
<tr>
<td>Lighthouse Program</td>
</tr>
<tr>
<td>Sobesky</td>
</tr>
<tr>
<td>Special Ed preschool</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other School Programs:</th>
</tr>
</thead>
<tbody>
<tr>
<td>ESL Dual Language</td>
</tr>
<tr>
<td>JCAPP</td>
</tr>
<tr>
<td>Jeffco Net Academy</td>
</tr>
<tr>
<td>Miller</td>
</tr>
<tr>
<td>Mt. View Detention</td>
</tr>
<tr>
<td>Summer School</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other School Support Programs:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Connections Learning (Johnson Program)</td>
</tr>
<tr>
<td>Gifted &amp; Talented</td>
</tr>
<tr>
<td>Homebound and Health Services</td>
</tr>
<tr>
<td>Outdoor Labs</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>School Discretionary Spending:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Schools non-salary direct expenses including athletics.</td>
</tr>
</tbody>
</table>
### Appendix D

**Glossary of General Fund Expense Description**

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

| - School Indirect Instruction: | Schools (including option schools) identified indirect accounts. |
| - Other School Support Programs: | Connections Learning (Johnson Program) |
| | Dropout Prevention & Recovery |
| | ESL Dual Language |
| | Expulsions & Discipline |
| | Family Literacy |
| | Gifted & Talented |
| | Homebound |
| | JCAPP |
| | Jeffco Net Academy |
| | Miller |
| | Mt. View Detention |
| | Out of District Placement |
| | Outdoor Labs |
| | Student Outreach |
| | Summer School |
| - Athletics: | School site and Central athletic expenses |
| - Exceptional Student Services: | Challenge (Severe Profound) |
| | Child Find |
| | Choice area intervention |
| | Grants Management |
| | Hearing Program |
| | Intervention services cluster |
| | Itinerant |
| | Jeffco Transition Services |
| | Lighthouse Program |
| | Sobesky |
| | Special Ed preschool |
| - Learning and Educational Achievement: | Assessment and Research |
| | Career & Technical Education |
| | Curriculum & Instruction |
| | Educational Technology |
| | I2a/School Improvement & Support |
| | Instructional Data Reporting |
| | Library Data |
| | Staff Development |
| | Student Services |
| - School Management: | Community Superintendents |
## Appendix D
### Glossary of General Fund Expense Description

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

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Transportation:</td>
<td>All costs for transportation of students.</td>
</tr>
<tr>
<td>- Custodial Services:</td>
<td>Custodial costs for schools and departments.</td>
</tr>
<tr>
<td>- Facilities Management:</td>
<td>Central facilities operations, landscaping services, environmental services, and small engine repair.</td>
</tr>
</tbody>
</table>

#### Telecommunications, Network Services and Utilities

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Telecommunications and Network Services:</td>
<td>Network and data administration and phone service.</td>
</tr>
<tr>
<td>- Utilities (by category):</td>
<td>All schools and departments.</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Business Services:</td>
<td>Information Technology (billing to the Technology fund)</td>
</tr>
<tr>
<td></td>
<td>Budget Services</td>
</tr>
<tr>
<td></td>
<td>Purchasing</td>
</tr>
<tr>
<td></td>
<td>Payroll</td>
</tr>
<tr>
<td></td>
<td>Financial Services</td>
</tr>
<tr>
<td></td>
<td>Accounts Payable</td>
</tr>
<tr>
<td></td>
<td>Accounting</td>
</tr>
<tr>
<td></td>
<td>Mailroom</td>
</tr>
<tr>
<td></td>
<td>Education Center</td>
</tr>
</tbody>
</table>

| - Human Resources: | Personnel Management |
|                   | Employee Records           |
|                   | Benefits                   |
|                   | Association Substitutes     |
|                   | Employment Services         |
|                   | Employee Assistance         |

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

#### Mandatory and Other Transfers

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

**Note:** Only major departments and schools are identified. Please refer to the budget book for complete listings for categories.
Appendix E
Jefferson County Public Schools
Electric Cost and Usage

- **Usage**
  - Fluctuations in usage across different months.
  - Highest usage in August and lowest in November.

- **Cost per kWh**
  - A linear trend showing a gradual increase in cost per kWh from June to March.

- **Average Cost**
  - Varies significantly with peaks in April and August.

- **Month**
  - X-axis represents the months from June to March.

- **Usage (kWh)**
  - Y-axis represents the usage in kWh.

- **Average Cost ($)**
  - Y-axis represents the average cost per kWh in dollars.
Appendix F
<table>
<thead>
<tr>
<th>Executive Limitations</th>
<th>Compliant</th>
<th>Notes/Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>EL - 3 Staff Treatment</td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>EL - 4 Staff Compensation</td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>EL - 5 Financial Planning &amp; Budget</td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>EL - 6 Financial Administration</td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>EL - 7 Asset Protection</td>
<td>✓</td>
<td></td>
</tr>
</tbody>
</table>

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
ARRA and Other Stimulus Funding

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

National School Lunch Equipment

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

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.

IDEA - Part B and Preschool

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

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

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

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

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

Title II - D: Technology

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

McKinney-Vento Homeless

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

Alternative Compensation for Teachers

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

Education Jobs Fund Program

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).

Teacher Incentive Fund

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.
State Fiscal Stabilization Fund (SFSF)

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 utility costs that would normally be expended in the general fund.

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

<table>
<thead>
<tr>
<th>Grant Name</th>
<th>Funding Period</th>
<th>Grant Award</th>
<th>YE June 30, 2010 Actuals</th>
<th>YTD thru March 31, 2011 Actuals</th>
<th>Total Inception to Date Actuals</th>
<th>Inception to Date % of Grant Award</th>
<th>FTEs Funded - Current Quarter</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Original Awards:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>National School Lunch Equipment</td>
<td>Jul 09 - Sep 09</td>
<td>$179,300</td>
<td>$150,164</td>
<td>$ -</td>
<td>$150,164</td>
<td>83.75%</td>
<td>-</td>
</tr>
<tr>
<td>National Board Certified Teacher Stipend</td>
<td>Oct 09 - Jun 10</td>
<td>52,242</td>
<td>52,223</td>
<td>52,223</td>
<td>52,223</td>
<td>99.96%</td>
<td>-</td>
</tr>
<tr>
<td>IDEA - Part B and Preschool</td>
<td>Jul 09 - Sep 11</td>
<td>15,459,840</td>
<td>6,240,506</td>
<td>5,427,629</td>
<td>11,668,135</td>
<td>75.47%</td>
<td>146.00</td>
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<tr>
<td>Title I - A: Low Income Students</td>
<td>Jul 09 - Sep 11</td>
<td>9,309,832</td>
<td>5,240,206</td>
<td>2,664,407</td>
<td>7,994,613</td>
<td>84.91%</td>
<td>37.84</td>
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<tr>
<td>Title I - D: Delinquent Students</td>
<td>Jul 09 - Sep 11</td>
<td>55,633</td>
<td>55,370</td>
<td>55,370</td>
<td>55,370</td>
<td>27.63%</td>
<td>-</td>
</tr>
<tr>
<td>Title II - D: Technology</td>
<td>Jul 09 - Sep 11</td>
<td>276,999</td>
<td>93,116</td>
<td>133,868</td>
<td>226,684</td>
<td>81.94%</td>
<td>1.00</td>
</tr>
<tr>
<td>McKinney - Vento Homeless</td>
<td>Jul 09 - Sep 11</td>
<td>70,000</td>
<td>16,780</td>
<td>37,048</td>
<td>53,828</td>
<td>76.90%</td>
<td>0.26</td>
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<tr>
<td>Alternative Compensation for Teachers</td>
<td>Jan 10 - Dec 10</td>
<td>473,923</td>
<td>82,661</td>
<td>286,055</td>
<td>368,716</td>
<td>77.80%</td>
<td>-</td>
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<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td>25,877,769</td>
<td>11,891,026</td>
<td>8,549,007</td>
<td>20,440,033</td>
<td>78.99%</td>
<td>185.19</td>
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<tr>
<td><strong>New Awards:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td>Education Jobs Fund Program</td>
<td>Aug 10 - Jun 11</td>
<td>15,751,611</td>
<td>-</td>
<td>14,352,765</td>
<td>14,352,765</td>
<td>91.12%</td>
<td>779.22</td>
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<tr>
<td>Teacher Incentive Fund</td>
<td>Oct 10 - Sep 15</td>
<td>32,772,220</td>
<td>-</td>
<td>120,765</td>
<td>120,765</td>
<td>0.37%</td>
<td>5.00</td>
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<tr>
<td>State Fiscal Stabilization Fund (SFSF)</td>
<td>Mar 11 - Jun 11</td>
<td>6,032,366</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0.00%</td>
<td>-</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td>54,556,197</td>
<td>-</td>
<td>14,473,530</td>
<td>14,473,530</td>
<td>26.53%</td>
<td>784.22</td>
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<tr>
<td><strong>Grand Total</strong></td>
<td></td>
<td>$80,433,966</td>
<td>$11,891,026</td>
<td>$23,022,537</td>
<td>$34,913,563</td>
<td>43.41%</td>
<td>969.41</td>
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</tbody>
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