

Quarterly Financial Report

for the quarter ended June 30, 2025
Unaudited





Notice of Report Format and Content Revisions

For the Quarter Ended June 30, 2025

Please note that this financial report reflects updates to the format and scope of information presented. As part of ongoing efforts to streamline reporting and enhance clarity, the following sections have been removed or are no longer included in their previous form, and they are now presented in a different section or format:

- Cash Management Summary (removed)
- Cash Receipts and Disbursements (removed)
- Transportation Fund (removed)
- Technology Fund (removed)
- Child Care Fund (UPK Preschool activity moved to General Fund)
- Charter School Cash Balances (removed)
- Comparative Schedule for Charter Schools (removed)
- Appendices Sections (removed and reformatted)

These changes are intended to align the report with current reporting standards and priorities. Stakeholders seeking information previously found in these sections may contact the Financial Services Department for assistance or access archived reports where applicable.

We appreciate your understanding and continued engagement as we improve our financial reporting practices.



Quarterly Financial Report

For the Quarter Ended June 30, 2025

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Notes to the Quarterly Financial Statements

For the Quarter Ended June 30, 2025

Quarterly reports reflect unaudited interim financials. The district often must make minor adjustments to prior periods to accurately document and record financial activities in the appropriate period. As such, the data in these reports are subject to change.

Certain non-cash expenditures and liabilities are reconciled only at year-end, consistent with governmental accounting standards. The year-end figures published in our annual comprehensive financial report reflect management's most accurate presentation of the district's financial data. Please be sure to visit our financial transparency webpage to access our annual reports and audited financials.

Please refer to the Glossary for definitions and descriptions of the various funds.

General Fund

General Fund revenues were slightly above budget in FY2024-25 and above the prior year. Revenue is higher than revised budget which can be primarily attributed to annual increases to property tax collections, higher than anticipated specific ownership taxes, and consolidating the UPK activities (tuition) into the General Fund. Expenditures exceeded budgeted levels due to increased purchased services associated with student success / SPED related services and transportation of those students. Additionally, there was an increase in expenses related to textbooks, software, and maintenance materials.

Capital Funds

Debt Service Fund

The fund has adequate fund balance to cover the principal and interest payments which happen in December and June. While the bulk of the Debt Service Fund revenues come directly from property taxes, strong investment performance yielded higher than anticipated interest earnings in the fund. Property taxes collected in FY2024-25 were about 118% of debt service expenditures.



Capital Projects - Capital Reserve Fund

The Capital Reserve Fund revenues are higher than budget thanks in large part to strong investment performance and solid interest earnings. The primary source of funds for this fund is transfers from the General Fund. Expenses are lower than budget but higher than prior year expenses. The timing of large capital expense is difficult to forecast because construction projects vary from year to year. FY25 budget anticipated expense related to new school builds associated with the 2018 CIP that have now been repurposed toward future capital investment projects

Capital Projects - Building Fund 2020

Originally budgeted to be fully spent down in FY2024-25, interest earnings in the 2020 Building Fund were higher than anticipated. Approximately \$5.3 million was spent on projects throughout FY25, leaving less than \$1 million as the remaining fund balance.

Enterprise Funds

Child Care Fund – School Aged Enrichment

The Child Care Fund revenues, excluding transfers, are slightly higher than budget due to higher tuition receipts. Expenditure is less than anticipated in the revised budget. The revised budget included a \$1.5 million transfer from the General Fund to support current-year activities, the actual transfer from the General Fund was \$700,000 based on fund performance. For FY26, the district plans change so that the fund will not require a transfer from the general fund.

Property Management Fund

The Property Management Fund revenue is higher than prior year due to a lease agreement with The Austin Centers Colorado, LLC to use the Witt Elementary facility (ACES). Both revenues and expenditure were lower than the revised budget.



Special Revenue Funds

Grant Fund

Actual revenue is lower than budget due to underspending in reimbursement grants and includes plans for lower year-over-year grant activity due to the transition away from ESSER funding. Actual expense is lower than budget due to the timing of expense submissions and anticipated grants that were not awarded.

Campus Activity Fund

FY25 revenues and expenditure are both lower than budget projections and prior year activities. While Student Activity and Donation revenues were higher than projected, there was an offset in Fundraising, Fees and Dues. There were changes in accounting practices within this fund for students that are participating in concurrent enrollment, which resulted in both lower revenue and expense.

Food Services Fund

Actual revenue is on track with budget and higher than the previous year. The current year activity has higher food and labor costs, and lower capital spending compared to the prior year. Expenses have outpaced revenues for the last two years; therefore, the For FY26, the district has started to adjust spending to better align revenue and expense.

Internal Service Funds

Central Services Fund

No significant updates. Revenues and expenditure are tracking as expected.

Employee Benefits Fund

The Employee Benefits Fund had revenue slightly higher than budget due to interest income. Expenses are also higher than budget due to higher claim losses due to greater than anticipated enrollment in the plan, along with increase prescription drug costs, an unexpected high-cost claims.

Insurance Reserve Fund

The Insurance Reserve Fund ended the year with revenue and expense both slightly greater than budget. This leads to a slight increase in fund balance. Any unspent funds will help strengthen the district's reserves against future losses and fluctuations in year-over-year claims.



Schedule of Cash and Investment Balances
As of June 30, 2025
Jefferson County School District, No. R-1

Account	Current Annual Yield	Balance as of June 30, 2025	Percent of Portfolio
JP Morgan - Operating	2.1%	12,734,514	2.7%
CSAFE - Operating	4.3%	412,175,273	86.3%
CSAFE CORE - Property Disposition Proceeds	4.4%	5,713,771	1.2%
Insight Investment ^{1,2}	3.5%	46,779,887	9.8%
Total Pooled and Invested Cash ³		\$ 477,403,446	100.0%
Pooled and Invested Cash Weighted Average Yield			
As of June 30, 2025	4.2%		
As of June 30, 2024	5.0%		
Year over year change in cash yield	-0.8%		
JP Morgan - 2020 Bond Construction Proceeds	2.7%	1,165,993	
CSAFE - 2020 Bond Construction Proceeds	4.3%	57,382	
Total 2020 Construction Proceeds		\$ 1,223,375	
UMB - Certificates of Participation 2015 and 2016	4.3%	5,614	
UMB - Bond Debt Service Account	4.2%	94,393,539	
Funds Held in Trust		\$ 94,399,152	

¹ The Insight Investment is presented at fair value. Investments here are assumed to be held to maturity, in which case any interim fair value gains or losses will not be realized.

² Investments held at Insight at June 30, 2025 had an average remaining maturity of approximately 2.5 years.

³ Pooled cash is reduced by the estimated amount attributable to Charter Schools at fiscal year-end



General Fund Comparative Statement
For the quarter ending June 30, 2025
Jefferson County School District, No. R-1

	Fiscal Year 2024-25 (Preliminary - Unaudited)					Fiscal Year 2023-24		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget	Actuals (Audited)	Revised Budget	% of Revised Budget
Beginning Fund Balance GAAP Basis	\$ 214,274,289	\$ 214,274,289	100%	\$ 215,234,168	100%	\$ 212,167,569	\$ 211,610,849	100%
Revenues								
Property taxes	\$ 466,394,492	\$ 465,275,364	100%	\$ 491,921,899	95%	\$ 460,992,689	\$ 459,427,507	100%
Specific ownership taxes	38,970,551	37,927,721	103%	38,038,745	102%	37,313,064	36,517,856	102%
State of Colorado Share	380,272,459	380,208,954	100%	353,986,362	107%	362,623,178	355,310,113	102%
Other State Receipts	55,417,959	55,276,637	100%	32,485,100	171%	28,021,157	31,751,816	88%
Interest, Net of Bank Fees	14,472,797	12,000,000	121%	8,000,000	181%	10,390,704	7,000,000	148%
Tuition, fees and other	29,890,087	31,450,062	95%	22,769,545	131%	26,059,167	24,269,545	107%
Total revenues	\$ 985,418,343	\$ 982,138,738	100%	\$ 947,201,651	104%	\$ 925,399,959	\$ 914,276,837	101%
Expenditures								
Salaries	\$ 658,092,812	\$ 654,742,546	101%	\$ 597,737,461	110%	\$ 547,232,739	\$ 555,802,248	98%
Benefits	199,298,493	206,511,815	97%	188,276,694	106%	167,014,006	168,757,528	99%
Purchased Services	88,341,442	72,788,812	121%	80,580,488	110%	84,819,853	76,637,058	111%
Materials and Supplies	32,853,817	29,554,789	111%	24,989,959	131%	25,645,091	32,675,704	78%
Capital Outlay	2,833,452	5,179,913	55%	1,434,116	198%	2,598,168	425,623	610%
Subtotal Expenditures	\$ 981,420,016	\$ 968,777,875	101%	\$ 893,018,718	110%	\$ 827,309,856	\$ 834,298,161	99%

General Fund Comparative Statement Continues on Next Page



General Fund Comparative Statement
For the quarter ending June 30, 2025
Jefferson County School District, No. R-1

	Fiscal Year 2024-25 (Preliminary - Unaudited)					Fiscal Year 2023-24		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget	Actuals (Audited)	Revised Budget	% of Revised Budget
Interfund Transfers Out/(In)								
Capital Reserve	\$ 30,000,000	\$ 30,000,000	100%	\$ 30,000,000	100%	\$ 45,000,000	\$ 24,000,000	188%
Child Care	700,000	1,500,000	47%	2,786,338	25%	2,395,250	2,395,250	100%
Insurance reserve	15,817,473	15,817,473	100%	15,808,325	100%	15,796,645	15,796,645	100%
Campus activity	598,906	899,000	67%	700,000	86%	713,506	785,480	91%
Transportation	-	-	0%	25,049,878	0%	22,726,521	22,726,521	100%
Food Service	2,800,000	3,100,000	90%	100,000	2800%	80,000	80,000	100%
Technology	-	-	0%	13,465,031	0%	9,671,461	10,971,461	88%
Property Management (In)	(400,000)	(400,000)	100%	(400,000)	100%	(400,000)	(400,000)	100%
Subtotal Interfund Transfers	\$ 49,516,379	\$ 50,916,473	97%	\$ 87,509,572	57%	\$ 95,983,383	\$ 76,355,357	126%
Total General Fund Expenditures	\$ 1,030,936,395	\$ 1,019,694,348	101%	\$ 980,528,290	105%	\$ 923,293,239	\$ 910,653,518	101%
Contribution/(Use) of Reserves	\$ (45,518,051)	\$ (37,555,610)	121%	\$ (33,326,639)	137%	\$ 2,106,720	\$ 3,623,319	58%
Ending Fund Balance GAAP	\$ 168,756,237	\$ 176,718,679	95%	\$ 181,907,529	93%	\$ 214,274,289	\$ 215,234,168	100%



General Fund Reserve Reconciliation
For the quarter ending June 30, 2025
Jefferson County School District, No. R-1

	Fiscal Year 2024-25 (Preliminary - Unaudited)					Fiscal Year 2023-24		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget	Actuals (Audited)	Revised Budget	% of Revised Budget
Assigned Reserves								
TABOR	\$ 30,590,830	\$ 30,590,830	100%	\$ 26,790,562	114%	\$ 24,819,078	\$ 27,810,087	89%
School carryforward reserve	16,000,000	16,000,000	100%	17,000,000	94%	16,344,389	17,000,000	96%
Designated for Next Fiscal Year Fund Use	39,432,065	36,554,444	108%	36,375,588	108%	39,796,498	33,326,639	119%
Operational Reserves	9,542,677	9,542,677	100%	19,610,566	49%	-	22,391,230	0%
Construction Reserves	-	-	0%	-	0%	-	15,000,000	0%
Other assigned	-	-	0%	-	0%	13,384,494	-	0%
Multi-Year Commitments	1,804,379	1,804,379	100%	1,804,379	100%	1,650,061	1,804,379	91%
Subtotal Assigned	\$ 97,369,951	\$ 94,492,330	103%	\$ 101,581,094	96%	\$ 95,994,520	\$ 117,332,335	82%
Unappropriated/Unassigned Reserves								
Board policy reserve	\$ 40,787,774	\$ 40,787,774	100%	\$ 39,221,132	104%	\$ 36,426,141	\$ 36,426,141	100%
Undesignated reserves	30,598,512	41,438,575	74%	41,105,303	74%	81,853,628	61,475,692	75%
Subtotal Unassigned	\$ 71,386,286	\$ 82,226,349	87%	\$ 80,326,435	89%	\$ 118,279,769	\$ 97,901,833	83%
Total Reserves	\$ 168,756,237	\$ 176,718,679	95%	\$ 181,907,529	93%	\$ 214,274,289	\$ 215,234,168	100%



General Fund Expenditures by Activity¹
For the quarter ending June 30, 2025
Jefferson County School District, No. R-1

	Fiscal Year 2024-25 (Preliminary - Unaudited) ²					Fiscal Year 2023-24		
Activity	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget	Actuals (Audited)	Revised Budget	% of Revised Budget
Operating Expenditures								
General Instruction	\$ 464,487,915	\$ 468,135,482	99%	\$ 446,642,615	104%	\$ 408,128,500	\$ 422,243,730	97%
Special Education Instruction	111,634,018	97,647,452	114%	96,767,182	115%	89,120,343	83,796,063	106%
Instructional Support	140,733,158	146,511,034	96%	139,086,335	101%	122,158,156	125,884,765	97%
General Administration	52,491,675	52,012,289	101%	42,723,895	123%	43,943,952	42,104,326	104%
School Administration	82,916,359	80,914,151	102%	77,613,978	107%	73,735,667	72,113,917	102%
Transportation	35,578,025	33,549,476	106%	-	0%	-	-	0%
Operations and Maintenance:								
Utilities and Energy Management	\$ 21,729,430	\$ 24,802,738	88%	\$ 24,802,738	88%	\$ 21,081,976	\$ 23,846,663	88%
Custodial	35,031,540	33,913,931	103%	32,719,820	107%	32,770,160	32,180,447	102%
Facilities	25,505,575	20,755,277	123%	22,425,784	114%	26,417,393	22,351,654	118%
School Site Supervision	11,312,321	10,536,045	107%	10,236,371	111%	9,953,708	9,776,596	102%
Total Operations and Maintenance	93,578,867	90,007,991	104%	90,184,713	104%	90,223,238	88,155,360	102%
Subtotal Operating Expenditures	\$ 981,420,016	\$ 968,777,875	101%	\$ 893,018,718	110%	\$ 827,309,856	\$ 834,298,161	99%
Interfund Transfers Out/(In)								
Capital Reserve	\$ 30,000,000	\$ 30,000,000	100%	\$ 30,000,000	100%	\$ 45,000,000	\$ 24,000,000	188%
Child Care	700,000	1,500,000	47%	2,786,338	25%	2,395,250	2,395,250	100%
Insurance reserve	15,817,473	15,817,473	100%	15,808,325	100%	15,796,645	15,796,645	100%
Campus activity	598,906	899,000	67%	700,000	86%	713,506	785,480	91%
Transportation	-	-	0%	25,049,878	0%	22,726,521	22,726,521	100%
Food Service	2,800,000	3,100,000	90%	100,000	2800%	80,000	80,000	100%
Technology	-	-	0%	13,465,031	0%	9,671,461	10,971,461	88%
Property Management (In)	(400,000)	(400,000)	100%	(400,000)	100%	(400,000)	(400,000)	100%
Subtotal Interfund Transfers	\$ 49,516,379	\$ 50,916,473	97%	\$ 87,509,572	57%	\$ 95,983,383	\$ 76,355,357	126%
Total Expenditures	\$ 1,030,936,395	\$ 1,019,694,348	101%	\$ 980,528,290	105%	\$ 923,293,239	\$ 910,653,518	101%

¹ This table excludes transfers

² Starting in FY 2024-25 the Information Technology and Transportation financial activities are reported in the General Fund.



Debt Service Fund
For the quarter ending June 30, 2025
Jefferson County School District, No. R-1

	Fiscal Year 2024-25 (Preliminary - Unaudited)					Fiscal Year 2023-24		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget	Actuals (Audited)	Revised Budget	% of Revised Budget
Revenues								
Property tax	\$ 79,705,322	\$ 78,095,342	102%	\$ 78,095,342	102%	\$ 78,361,932	\$ 79,748,923	98%
Interest	3,122,307	1,507,231	207%	1,507,231	207%	2,730,055	1,507,231	181%
Total revenues	\$ 82,827,629	\$ 79,602,573	104%	\$ 79,602,573	104%	\$ 81,091,987	\$ 81,256,154	100%
Expenditures								
Debt service								
Principal retirements	\$ 37,220,000	\$ 37,220,000	100%	\$ 37,220,000	100%	\$ 35,530,000	\$ 36,750,000	97%
Interest and fiscal charges	30,604,172	30,604,172	100%	30,604,172	100%	32,329,530	35,530,000	91%
Total expenditures	\$ 67,824,172	\$ 67,824,172	100%	\$ 67,824,172	100%	\$ 67,859,530	\$ 72,280,000	94%
Income (loss) from operations	\$ 15,003,457	\$ 11,778,401	127%	\$ 11,778,401	127%	\$ 13,232,457	\$ 8,976,154	147%
Fund balance – beginning	\$ 80,824,724	\$ 80,992,291	100%	\$ 80,992,291	100%	\$ 67,592,267	\$ 64,112,267	105%
Fund balance – ending	\$ 95,828,181	\$ 92,770,692	103%	\$ 92,770,692	103%	\$ 80,824,724	\$ 73,088,421	111%

Note: The District targets a fund balance equivalent to one full year of debt service requirements as of December 31st, immediately following the large semi-annual debt service payment made on December 15th. This timing ensures sufficient liquidity and may cause the year-end fund balance to appear higher than originally projected.



Capital Projects - Capital Reserve Fund
For the quarter ending June 30, 2025
Jefferson County School District, No. R-1

	Fiscal Year 2024-25 (Preliminary - Unaudited)					Fiscal Year 2023-24		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget	Actuals (Audited)	Revised Budget	% of Revised Budget
Revenues								
Interest	\$ 5,337,235	\$ 2,085,600	256%	\$ 2,085,600	256%	\$ 9,351,012	\$ 3,000,000	312%
Sale/Proceeds Revenue	5,670,329	4,000,000	142%	4,000,000	142%	7,300	-	0%
Other	1,628,586	2,400,000	68%	2,400,000	68%	2,081,072	2,400,000	87%
Total revenues	\$ 12,636,151	\$ 8,485,600	149%	\$ 8,485,600	149%	\$ 11,439,384	\$ 5,400,000	212%
Expenditures								
Facility improvements	\$ 34,533,752	\$ 67,770,250	51%	\$ 67,770,250	51%	\$ 27,695,375	\$ 51,280,970	54%
New construction	24,240,933	3,425,000	708%	3,425,000	708%	25,008,849	3,000,000	834%
SIR storm damage	188,281	1,200,000	16%	1,200,000	16%	-	-	0%
Principal & Interest payments	3,206,750	3,379,079	95%	3,379,079	95%	4,348,453	4,348,453	100%
Other	4,495,868	5,262,578	85%	5,262,578	85%	-	-	0%
Total expenditures	\$ 66,665,584	\$ 81,036,907	82%	\$ 81,036,907	82%	\$ 57,052,677	\$ 58,629,423	97%
Income (loss) from operations	\$ (54,029,433)	\$ (72,551,307)	74%	\$ (72,551,307)	74%	\$ (45,613,293)	\$ (53,229,423)	86%
Non-operating revenues (expenses)								
Operating transfer in	\$ 30,200,000	\$ 30,134,494	100%	\$ 30,134,494	100%	\$ 63,200,000	\$ 29,000,000	218%
Total non-operating revenues (expenses)	\$ 30,200,000	\$ 30,134,494	100%	\$ 30,134,494	100%	\$ 63,200,000	\$ 29,000,000	218%
Net income (loss)	\$ (23,829,433)	\$ (42,416,813)	56%	\$ (42,416,813)	56%	\$ 17,586,707	\$ (24,229,423)	-73%
Fund balance – beginning	\$ 131,921,938	\$ 111,240,301	119%	\$ 111,240,301	119%	\$ 114,335,231	\$ 114,335,231	100%
Fund balance – ending	\$ 108,092,505	\$ 68,823,488	157%	\$ 68,823,488	157%	\$ 131,921,938	\$ 90,105,807	146%



Capital Projects - Building Fund 2020
For the quarter ending June 30, 2025
Jefferson County School District, No. R-1

	Fiscal Year 2024-25 (Preliminary - Unaudited)						Fiscal Year 2023-24		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget		Actuals (Audited)	Revised Budget	% of Revised Budget
Revenues									
Interest	\$ 141,580	\$ -	0%	\$ -	0%		\$ 1,151,642	\$ 100,000	1152%
Other	-	-	0%	-	0%		-	-	0%
Total revenues	\$ 141,580	\$ -	0%	\$ -	0%		\$ 1,151,642	\$ 100,000	1152%
Expenditures									
Capital outlay									
Facility improvements	\$ 4,735,705	\$ 3,236,726	146%	\$ 3,236,726	146%		\$ 32,569,807	\$ 39,056,247	83%
Charter Capital Projects/Debt Repayment	20,848	-	0%	-	0%		486,409	638,719	76%
New construction	583,912	-	0%	-	0%		11,310,079	5,775,566	196%
Other	-	-	0%	-	0%		2,000	-	0%
Total expenditures	\$ 5,340,465	\$ 3,236,726	165%	\$ 3,236,726	165%		\$ 44,368,296	\$ 45,470,532	98%
Net income (loss)	\$ (5,198,885)	\$ (3,236,726)	161%	\$ (3,236,726)	161%		\$ (43,216,654)	\$ (45,370,532)	105%
Fund balance – beginning	\$ 5,390,604	\$ 3,236,726	167%	\$ 3,236,726	0%		\$ 48,607,258	\$ 48,607,258	100%
Fund balance – ending	\$ 191,719	\$ -	0%	\$ -	0%		\$ 5,390,604	\$ 3,236,726	60%



Child Care Fund
For the quarter ending June 30, 2025
Jefferson County School District, No. R-1

	Fiscal Year 2024-25 (Preliminary - Unaudited)						Fiscal Year 2023-24		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget		Actuals (Audited)	Revised Budget	% of Revised Budget
Revenues									
Service contracts	\$ -	\$ 185,687	0%	\$ 575,400	0%	\$ 14,102	\$ 5,649,000	0%	
Tuition	7,150,949	6,792,852	105%	14,587,891	49%	12,320,135	5,406,665	228%	
Total revenues	\$ 7,150,949	\$ 6,978,539	102%	\$ 15,163,291	47%	\$ 12,334,237	\$ 11,055,665	112%	
Expenditures									
Salaries and employee benefits	\$ 6,413,548	\$ 7,067,082	91%	\$ 27,033,316	24%	\$ 22,201,738	\$ 20,887,293	106%	
Administrative services	1,095,649	626,550	175%	3,020,231	36%	3,155,469	2,719,205	116%	
Utilities	-	-	0%	-	0%	19,647	-	0%	
Supplies	117,058	241,900	48%	647,011	18%	1,508,260	1,816,201	83%	
Repairs and maintenance	150	-	0%	-	0%	595	38,000	2%	
Rent	475,521	387,500	123%	387,650	123%	501,867	294,000	171%	
Depreciation	-	-	0%	50,000	0%	38,707	10,400	372%	
Other	-	-	0%	25,000	0%	24,697	200,000	12%	
Total expenditures	\$ 8,101,927	\$ 8,323,032	97%	\$ 31,163,208	26%	\$ 27,450,980	\$ 25,965,099	106%	

Child Care Fund Continues on Next Page



Child Care Fund
For the quarter ending June 30, 2025
Jefferson County School District, No. R-1

	Fiscal Year 2024-25 (Preliminary - Unaudited)					Fiscal Year 2023-24		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget	Actuals (Audited)	Revised Budget	% of Revised Budget
Non-operating revenues (expenses)								
Colorado Preschool Program (CPP) Revenues/UPK	\$ -	\$ -	0%	\$ 13,572,910	0%	\$ 13,561,341	\$ 12,901,539	105%
Operating transfer from general fund	700,000	1,500,000	47%	3,200,000	22%	2,395,250	3,200,000	75%
Operating transfer out	-	-	0%	(413,662)	0%	(5,100,000)	(804,750)	634%
Interest revenues	138,992	-	0%	-	0%	569,156	-	0%
Total non-operating revenues (expenses)	\$ 838,992	\$ 1,500,000	56%	\$ 16,359,248	5%	\$ 11,425,747	\$ 15,296,789	75%
Net income (loss)	\$ (111,986)	\$ 155,507	-72%	\$ 359,331	-31%	\$ (3,690,996)	\$ 387,355	-953%
Fund Balance – beginning	\$ 2,561,944	\$ 2,561,944	100%	\$ 6,640,298	39%	\$ 6,252,940	\$ 6,252,943	100%
Fund Balance – ending	\$ 2,449,958	\$ 2,717,451	90%	\$ 6,999,629	35%	\$ 2,561,944	\$ 6,640,298	39%

Note: Starting in FY 2024-25 Child Care (UPK) related activity is reported under the General Fund due to the consolidation of funds.



Property Management Fund
For the quarter ending June 30, 2025
Jefferson County School District, No. R-1

	Fiscal Year 2024-25 (Preliminary - Unaudited)						Fiscal Year 2023-24		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget		Actuals (Audited)	Revised Budget	% of Revised Budget
Revenues									
Service Contracts	\$ 2,659,811	\$ 3,124,400	85%	\$ 2,614,400	102%		\$ 2,171,733	\$ 2,614,400	83%
Total revenues	\$ 2,659,811	\$ 3,124,400	85%	\$ 2,614,400	102%		\$ 2,171,733	\$ 2,614,400	83%
Expenditures									
Salaries and employee benefits	\$ 1,167,097	\$ 1,421,197	82%	\$ 1,421,197	82%		\$ 1,105,654	\$ 1,016,930	109%
Administrative services	107,130	384,876	28%	134,876	79%		104,979	379,079	28%
Utilities	230,399	215,000	107%	215,000	107%		162,545	-	0%
Supplies	211,446	261,000	81%	261,000	81%		188,446	377,171	50%
Repairs and maintenance	125	-	0%	-	0%		-	-	0%
Depreciation expense	89,692	150,000	60%	150,000	60%		94,864	-	0%
Other	29,631	35,000	85%	35,000	85%		22,214	-	0%
Total expenditures	\$ 1,835,521	\$ 2,467,073	74%	\$ 2,217,073	83%		\$ 1,678,702	\$ 1,773,180	95%
Income (loss) from operations	\$ 824,290	\$ 657,327	125%	\$ 397,327	207%		\$ 493,031	\$ 841,220	59%
Non-operating revenues (expenses)									
Operating Transfer out	\$ (800,000)	\$ (800,000)	100%	\$ (650,000)	123%		\$ (5,600,000)	\$ (5,600,000)	100%
Total non-operating revenues (expenses)	\$ (800,000)	\$ (800,000)	100%	\$ (650,000)	123%		\$ (5,600,000)	\$ (5,600,000)	100%
Net income (loss)	\$ 24,290	\$ (142,673)	-17%	\$ (252,673)	-10%		\$ (5,106,969)	\$ (4,758,780)	107%
Fund Balance – beginning	\$ 1,469,629	\$ 1,469,629	100%	\$ 1,817,818	81%		\$ 6,576,598	\$ 6,576,598	100%
Fund Balance – ending	\$ 1,493,919	\$ 1,326,956	113%	\$ 1,565,145	95%		\$ 1,469,629	\$ 1,817,818	81%



Grant Fund
For the quarter ending June 30, 2025
Jefferson County School District, No. R-1

	Fiscal Year 2024-25 (Preliminary - Unaudited)						Fiscal Year 2023-24		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget		Actuals (Audited)	Revised Budget	% of Revised Budget
Revenues									
Federal government	\$ 46,502,155	\$ 45,621,043	102%	\$ 45,621,043	102%	\$	82,701,877	\$ 72,898,402	113%
State of Colorado	7,311,106	15,969,294	46%	15,969,294	46%		7,181,869	10,005,617	72%
Gifts and grants	1,876,230	6,247,087	30%	6,247,087	30%		1,928,325	1,384,017	139%
Total revenues	\$ 55,689,492	\$ 67,837,424	82%	\$ 67,837,424	82%	\$	91,812,070	\$ 84,288,036	109%
Expenditures									
General administration	\$ 3,854,045	\$ 10,274,459	38%	\$ 10,274,459	38%	\$	11,674,147	\$ 7,909,536	148%
School administration	1,168,441	2,796,419	42%	2,796,419	42%		1,664,794	600,117	277%
General instruction	14,000,513	23,080,224	61%	23,080,224	61%		32,962,644	29,410,269	112%
Special education instruction	15,720,246	13,755,302	114%	13,755,302	114%		18,240,912	19,416,589	94%
Instructional support	21,012,059	16,639,777	126%	16,639,777	126%		24,667,532	25,701,336	96%
Operations and maintenance	1,908,708	1,161,188	164%	1,161,188	164%		917,409	1,140,022	80%
Transportation	21,916	130,055	17%	130,055	17%		120,806	110,167	110%
Capital Outlay	-	-	0%	-	0%		247,086	-	0%
Total expenditures	\$ 57,685,929	\$ 67,837,424	85%	\$ 67,837,424	85%	\$	90,495,330	\$ 84,288,036	107%
Income (loss) from operations	\$ (1,996,438)	\$ -	0%	\$ -	0%	\$	1,316,740	\$ -	0%
Fund balance – beginning	\$ 18,374,765	\$ 17,058,075	108%	\$ 17,058,025	108%	\$	17,058,025	\$ 17,058,072	100%
Fund balance – ending	\$ 16,378,327	\$ 17,058,075	96%	\$ 17,058,025	96%	\$	18,374,765	\$ 17,058,072	108%



Campus Activity Fund
For the quarter ending June 30, 2025
Jefferson County School District, No. R-1

	Fiscal Year 2024-25 (Preliminary - Unaudited)						Fiscal Year 2023-24		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget		Actuals (Audited)	Revised Budget	% of Revised Budget
Revenues									
Student activities	\$ 5,421,997	\$ 4,951,260	110%	\$ 4,951,260	110%	\$ 3,793,261	\$ 6,539,377	58%	
Fundraising	1,954,739	2,754,531	71%	2,754,531	71%	2,111,830	3,296,829	64%	
Fees and dues	6,801,642	6,880,855	99%	6,880,855	99%	6,882,786	9,491,818	73%	
Donations	5,017,068	4,469,173	112%	4,469,173	112%	4,628,568	5,596,024	83%	
Interest	486	2,107	23%	2,107	23%	-	3,315	0%	
Other	1,041,294	5,526,573	19%	5,526,573	19%	4,286,529	2,393,784	179%	
Total revenues	\$ 20,237,227	\$ 24,584,499	82%	\$ 24,584,499	82%	\$ 21,702,974	\$ 27,321,147	79%	
Expenditures									
Athletics and activities	\$ 21,941,075	\$ 23,512,667	93%	\$ 23,512,667	93%	\$ 22,160,931	\$ 26,336,734	84%	
Total expenditures	\$ 21,941,075	\$ 23,512,667	93%	\$ 23,512,667	93%	\$ 22,160,931	\$ 26,336,734	84%	
Income (loss) from operations	\$ (1,703,848)	\$ 1,071,832	-159%	\$ 1,071,832	-159%	\$ (457,957)	\$ 984,413	-47%	
Non-operating revenues (expenses)									
Transfer from other funds	\$ 798,906	\$ 899,000	101275975%	\$ 900,000	89%	\$ 913,506	\$ 900,000	102%	
Total non-operating revenues (expenses)	\$ 798,906	\$ 899,000	91249099%	\$ 900,000	99%	\$ 913,506	\$ 900,000	0%	
Net income (loss)	\$ (904,942)	\$ 1,970,832	-46%	\$ 1,971,832	-46%	\$ 455,549	\$ 1,884,413	24%	
Fund balance – beginning	\$ 13,494,942	\$ 14,924,416	90%	\$ 14,924,416	90%	\$ 13,039,393	\$ 13,040,003	100%	
Fund balance – ending	\$ 12,590,000	\$ 16,895,248	75%	\$ 16,896,248	75%	\$ 13,494,942	\$ 14,924,416	90%	



Food Services Fund
For the quarter ending June 30, 2025
Jefferson County School District, No. R-1

	Fiscal Year 2024-25 (Preliminary - Unaudited)					Fiscal Year 2023-24		
	Actuals	Revised	% of Revised	Adopted	% of	Actuals	Revised	% of Revised
	YTD	Budget	Budget	Budget	Adopted	(Audited)	Budget	Budget
Revenues								
Food sales/donations	\$ 2,804,653	\$ 3,300,000	85%	\$ 3,300,000	85%	\$ 3,153,026	\$ 3,500,000	90%
USDA commodities	2,871,973	2,500,000	115%	1,850,071	155%	1,839,367	1,644,712	112%
Federal/state reimbursement	30,485,526	30,229,214	101%	30,061,214	101%	29,593,987	30,851,620	96%
Service contracts/Catering	389,260	495,000	79%	495,000	79%	293,418	295,000	99%
Total revenues	\$ 36,551,413	\$ 36,524,214	100%	\$ 35,706,285	102%	\$ 34,879,798	\$ 36,291,332	96%
Expenditures								
Purchased food	\$ 13,273,950	\$ 12,966,595	102%	\$ 11,188,511	119%	\$ 10,829,459	\$ 12,412,074	87%
USDA commodities	2,714,874	2,500,000	109%	2,946,447	92%	3,717,132	2,946,447	126%
Salaries and employee benefits	21,003,370	21,548,960	97%	21,548,960	97%	19,059,394	17,499,099	109%
Administrative services	2,968,200	2,896,314	102%	2,896,314	102%	2,018,204	2,593,000	78%
Supplies	2,022,557	2,219,301	91%	910,410	222%	2,395,393	1,626,796	147%
Repairs and maintenance	15,363	30,000	51%	30,000	51%	32,130	32,000	100%
Capital Outlay	675,711	750,000	90%	750,000	90%	996,842	1,088,425	92%
Total expenditures	\$ 42,674,025	\$ 42,911,170	99%	\$ 40,270,642	106%	\$ 39,048,555	\$ 38,197,841	102%

Food Services Fund Continues on Next Page



Food Services Fund
For the quarter ending June 30, 2025
Jefferson County School District, No. R-1

	Fiscal Year 2024-25 (Preliminary - Unaudited)					Fiscal Year 2023-24		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget	Actuals (Audited)	Revised Budget	% of Revised Budget
Income (loss) from operations	\$ (6,122,613)	\$ (6,386,956)	96%	\$ (4,564,357)	134%	\$ (4,168,757)	\$ (1,906,509)	219%
Non-operating revenues (expenses)								
Interest revenues	\$ 112,541	\$ -	0%	\$ -	0%	\$ 482,437	\$ -	0%
Interest expense	-	-	0%	-	0%	-	-	0%
Operating Transfer In	2,800,000	3,100,000	90%	100,000	2800%	80,000	80,000	100%
Total non-operating revenues (expenses)	\$ 2,912,541	\$ 3,100,000	94%	\$ 100,000	2913%	\$ 562,437	\$ 80,000	703%
Net income (loss)	\$ (3,210,072)	\$ (3,286,956)	98%	\$ (4,464,357)	72%	\$ (3,606,320)	\$ (1,826,509)	197%
Fund balance – beginning	\$ 7,516,594	\$ 7,516,954	100%	\$ 9,296,399	81%	\$ 11,122,914	\$ 11,122,908	100%
Fund balance – ending	\$ 4,306,522	\$ 4,229,998	102%	\$ 4,832,042	89%	\$ 7,516,594	\$ 9,296,399	81%



Central Services Fund
For the quarter ending June 30, 2025
Jefferson County School District, No. R-1

	Fiscal Year 2024-25 (Preliminary - Unaudited)					Fiscal Year 2023-24		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget	Actuals (Audited)	Revised Budget	% of Revised Budget
Revenues								
Services	\$ 3,300,745	\$ 3,200,000	103%	\$ 3,200,000	103%	\$ 3,194,794	\$ 3,000,000	106%
Total revenues	\$ 3,300,745	\$ 3,200,000	103%	\$ 3,200,000	103%	\$ 3,194,794	\$ 3,000,000	106%
Expenditures								
Salaries and employee benefits	\$ 1,335,458	\$ 1,350,832	99%	\$ 1,315,942	101%	\$ 1,229,028	\$ 1,265,426	97%
Utilities	802	1,000	80%	1,000	80%	802	1,000	80%
Supplies	1,583,990	1,573,639	101%	1,312,200	121%	1,316,522	1,264,376	104%
Repairs and maintenance	113,751	197,566	58%	192,025	59%	173,799	305,375	57%
Depreciation	169,285	172,600	98%	172,600	98%	167,044	187,500	89%
Administration	283,190	258,119	110%	258,119	110%	254,388	245,970	103%
Total expenditures	\$ 3,486,475	\$ 3,553,756	98%	\$ 3,251,886	107%	\$ 3,141,583	\$ 3,269,647	96%
Income (loss) from operations	\$ (185,730)	\$ (353,756)	53%	\$ (51,886)	358%	\$ 53,211	\$ (269,647)	-20%
Non-operating revenues (expenses)								
Interest revenue	\$ 28,525	\$ -	0%	\$ -	0%	\$ 65,556	\$ -	0%
Loss on sale of capital assets	(24,375)	(2,000)	1219%	(2,000)	1219%	(7,740)	(2,000)	387%
Total non-operating revenues (expenses)	\$ 4,150	\$ (2,000)	-207%	\$ (2,000)	-207%	\$ 57,816	\$ (2,000)	-2891%
Net income (loss)	\$ (181,580)	\$ (355,756)	51%	\$ (53,886)	337%	\$ 111,027	\$ (271,647)	-41%
Fund Balance – beginning	\$ 1,681,571	\$ 1,681,571	100%	\$ 1,298,895	129%	\$ 1,570,544	\$ 1,570,542	100%
Fund Balance – ending	\$ 1,499,991	\$ 1,325,815	113%	\$ 1,245,009	120%	\$ 1,681,571	\$ 1,298,895	129%



Employee Benefits Fund
For the quarter ending June 30, 2025
Jefferson County School District, No. R-1

	Fiscal Year 2024-25 (Preliminary - Unaudited)					Fiscal Year 2023-24		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget	Actuals (Audited)	Revised Budget	% of Revised Budget
Revenues								
Insurance premiums	\$ 29,769,445	\$ 29,265,750	102%	\$ 27,920,000	107%	\$ 26,035,459	\$ 25,244,478	103%
Service Contracts	-	-	0%		0%	435,961	-	0%
Total revenues	\$ 29,769,445	\$ 29,265,750	102%	\$ 27,920,000	107%	\$ 26,471,420	\$ 25,244,478	105%
Expenditures								
Salaries and employee benefits	\$ 154,356	\$ 180,260	86%	\$ 132,310	117%	\$ 142,367	\$ 180,640	79%
Claim losses	31,395,186	28,055,688	112%	23,730,131	132%	25,544,477	23,638,085	108%
Premiums paid	29,622	40,000	74%	20,500	144%	28,946	40,000	72%
Administration	3,428,510	3,410,200	101%	2,958,078	116%	3,142,455	2,978,578	106%
Total expenditures	\$ 35,007,675	\$ 31,686,148	110%	\$ 26,841,019	130%	\$ 28,858,245	\$ 26,837,303	108%
Income (loss) from operations	\$ (5,238,229)	\$ (2,420,398)	216%	\$ 1,078,981	-485%	(2,386,825)	(1,592,825)	150%
Non-operating revenues (expenses)								
Interest Revenue	\$ 536,149	\$ -	0%	\$ -	0%	\$ 806,301	\$ -	0%
Total non-operating revenues (expenses)	\$ 536,149	\$ -	0%	\$ -	0%	\$ 806,301	\$ -	0%
Net income (loss)	\$ (4,702,080)	\$ (2,420,398)	194%	\$ 1,078,981	-436%	\$ (1,580,524)	\$ (1,592,825)	99%
Fund Balance – beginning	\$ 9,404,696	\$ 9,404,696	100%	\$ 9,392,393	100%	\$ 10,985,220	\$ 10,985,218	100%
Fund Balance – ending	\$ 4,702,616	\$ 6,984,298	67%	\$ 10,471,374	45%	\$ 9,404,696	\$ 9,392,393	100%



Insurance Reserve Fund
For the quarter ending June 30, 2025
Jefferson County School District, No. R-1

	Fiscal Year 2024-25 (Preliminary - Unaudited)						Fiscal Year 2023-24		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget		Actuals (Audited)	Revised Budget	% of Revised Budget
Revenues									
Insurance premiums/Recoveries	\$ 176,473	\$ 42,000	420%	\$ 42,000	420%	\$	457,519	\$ 42,000	1089%
Services	-	-	0%	-	0%	\$	15,587	-	0%
Total revenues	\$ 176,473	\$ 42,000	420%	\$ 42,000	420%	\$	473,106	\$ 42,000	1126%
Expenditures									
Salaries and employee benefits	\$ 723,252	\$ 728,921	99%	\$ 719,773	100%	\$	691,495	\$ 667,382	104%
Claim losses	7,941,660	6,150,000	129%	6,150,000	129%	\$	7,709,388	6,916,000	111%
Premiums	6,545,164	7,334,452	89%	7,318,602	89%	\$	6,856,709	6,968,973	98%
Administration	1,009,553	1,646,100	61%	1,661,950	61%	\$	992,687	1,286,290	77%
Other	7,677	-	0%	-	0%	\$	14,201	-	0%
Total expenditures	\$ 16,227,306	\$ 15,859,473	102%	\$ 15,850,325	102%	\$	16,264,480	\$ 15,838,645	103%
Income (loss) from operations	\$ (16,050,833)	\$ (15,817,473)	101%	\$ (15,808,325)	102%	\$	(15,791,374)	\$ (15,796,645)	100%
Non-operating revenues (expenses)									
Operating transfer from general fund	\$ 15,817,473	\$ 15,817,473	100%	\$ 15,808,325	100%	\$	15,796,645	\$ 15,796,645	100%
Interest revenue	854,903	-	0%	-	0%	\$	495,588	-	0%
Total non-operating revenues (expenses)	\$ 16,672,376	\$ 15,817,473	105%	\$ 15,808,325	105%	\$	16,292,233	\$ 15,796,645	103%
Net income (loss)	\$ 621,543	\$ -	0%	\$ -	0%	\$	500,859	\$ -	0%
Fund balance - beginning	\$ 3,375,636	\$ 3,375,636	100%	\$ 2,874,779	117%	\$	2,874,777	\$ 2,874,779	100%
Fund balance - ending	\$ 3,997,179	\$ 3,375,636	118%	\$ 2,874,779	139%	\$	3,375,636	\$ 2,874,779	117%



Glossary of Fund & Expense Definitions

For the Quarter Ended June 30, 2025

Fund Definitions

General Fund

This fund is used for the routine operations funded by the Colorado School Finance Act, property taxes, and other revenues. It is the most significant fund in relation to the district's overall operations. The General Fund is used to manage all resources that are not legally, or by sound financial management, required to be managed in another fund.

Debt Service Fund

This fund manages the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Reserve Fund

This fund is authorized by Colorado School Law and is used to fund ongoing capital needs such as site acquisition, building additions, bus purchases, and equipment purchases.

Building Fund 2020

In December of 2020, the district issued its second series of bonds for \$240.5 million and received a premium of \$68.3 million.

Child Care Fund

This fund manages all financial activities associated with school-age enrichment, before and after school programs, and preschool.

Property Management Fund

This fund manages all financial activities associated with community use of district buildings, fields, and other facilities.

Grant Fund

This fund is used to manage federal, state, local, and private sector grant programs. Most grant expenditures must be pre-approved through a grant plan; however, some grants are awards that do not require plans.



Campus Activity Fund

This fund is used to manage revenues collected on behalf of the participants who will benefit from the expenditures. Funds are collected from fundraisers, participation fees, activity charges, and donations.

Transportation Fund

Starting in FY25, Transportation financial activities are reported in the General Fund.

Food Services Fund

This fund manages all financial activities associated with the school breakfast and lunch program which strives to provide healthy, nutritionally balanced, and cost-effective meals to students.

Central Services Fund

This fund provides copier and printing services as well as audio-visual installation, maintenance, and repair for schools and departments. This internal service fund receives no direct General Fund operating transfers. Revenue is received based on billings to schools and departments for services rendered.

Employee Benefits Fund

This fund manages the residual items for the district's previous self-insured medical plans, the current medical, dental, and vision insurance plans, and the group life and retired life insurance programs.

Insurance Reserve Fund

This fund is authorized by state law to allow the district to maintain an insurance reserve for self-insured purposes and to fund liability, workers' compensation, and property insurance premiums.

Technology Fund

Starting in FY25, Technology financial activities are reported in the General Fund.

General Fund Expense Descriptions

General Administration

Board of Education, Superintendent, School Innovation and Effectiveness, and Communications. <i>Salaries, benefits, and other expenditures supporting these functions.</i>	• Election expenses • Legal fees • Audit fees
Business Services <i>Salaries, benefits, and other expenditures supporting these functions.</i>	• Human resources • Financial services • Technology services • Principal and interest payments for certificates of participation for early retirement.

School Administration

<i>Salaries, benefits, and other expenditures supporting these functions.</i>	• Principals • Assistant Principals • Secretaries
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General Instruction

<i>Salaries, benefits, and other expenditures supporting these functions. Includes instructional supplies, equipment, textbooks and copier usage.</i>	• Teachers • Teacher librarians • Substitute teachers • Resource teachers • Paraprofessionals • Athletic officials • Athletic game workers • Athletic trainers • Athletic supplies • Student transportation.
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Special Education Instruction

<i>Salaries, benefits, and other expenditures supporting these functions. Includes preschool, hearing, vision and challenge programs. Day treatment programs are also included in this category.</i>	• Teachers • Substitute teachers • Speech therapists • Interpreters • Para-educators
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Instructional Support

Student Counseling and Health Services <i>Salaries, benefits, and other expenditures supporting these functions.</i>	• Instructional coaches • Psychologists • Counselors • Occupational therapists • Physical therapists • Nurses • Social workers • Clinic aide • Homebound • Child Find • Student data services
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Curriculum Development and Training <i>Salaries, benefits, and other expenditures supporting these functions.</i>	• Central athletics • Career and Technical Education Division of Instruction • Online education • I2a Learning • Assessment and research instructional • Technology • Grant support teams
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Operations and Maintenance

Utilities and Energy Management <i>Salaries, benefits, and other expenditures supporting these functions. Utility expenditures supporting this function.</i>	• Natural gas • Propane • Electricity • Voice communication lines • Water and sanitation • Storm water • Energy management
Custodial <i>Salaries, benefits, and other expenditures supporting these functions. Supply expenditures supporting this function.</i>	• Custodians • Trades technicians • Substitute custodians
Facilities <i>Salaries, benefits, and other expenditures supporting these functions. Supply expenditures supporting this function.</i>	• Zone facility support • Care and upkeep of grounds and equipment • Environmental compliance • Funded work orders • Network and data administration



School Site Supervision	• Safety and security • Campus supervisors
<i>Salaries, benefits, and other expenditures supporting these functions.</i>	