Quarterly Financial Report

For the Nine Months Ended March 31, 2026

Unaudited



JEFFCO PUBLIC SCHOOLS

Quarterly Financial Report

For the Nine Months Ended March 31, 2026

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Cover Photo: Red Rocks, Colorado circa 1930. Courtesy Denver Public Library Special Collections, call number Z-8809.

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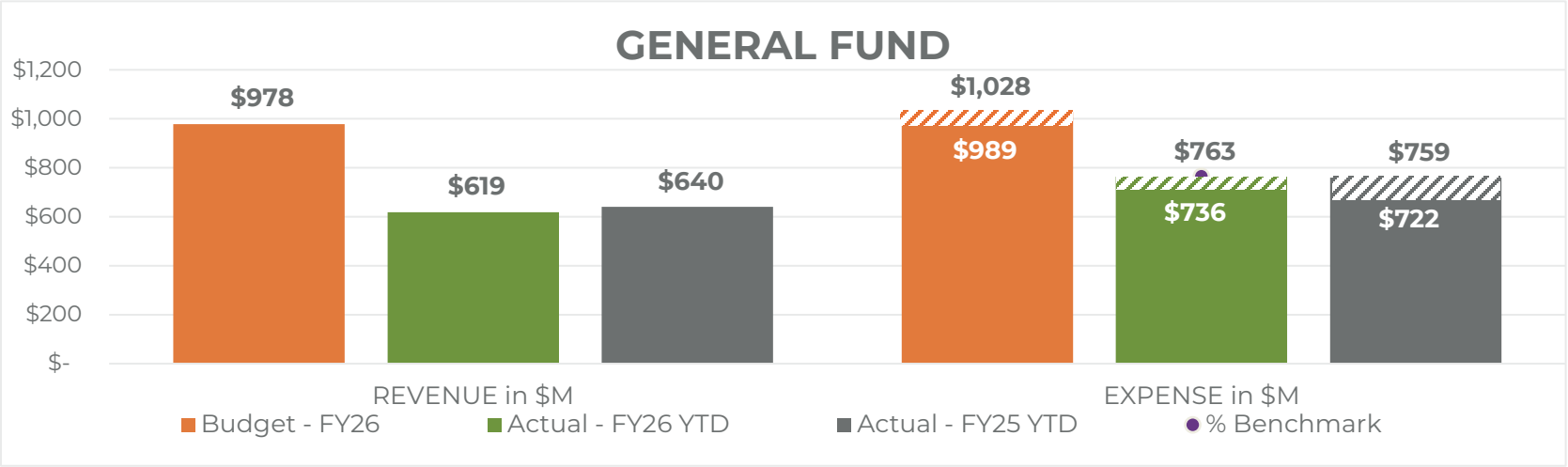
Notes to the Quarterly Financial Statements

For the Nine Months Ended March 31, 2026

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. Additionally, year-end timing can cause supply, material, or service purchases to vary significantly. Budget information presented herein reflects certain assumptions as of the time of publishing and is subject to revision throughout the fiscal year. 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.



Dashed portions indicate net interfund transfers

General Fund

The General Fund is overall trending in line with the revised budget. Year-to-date FY2025–26 revenues are slightly below expectations, primarily due to lower interest income related to a change in the timing of distributions to charter schools.

Expenditures are tracking in line with the revised budget overall, with Purchased Services generally aligned, though higher than the prior year due in part to continued pressures in special education. Materials and Supplies are trending below both the revised budget and prior year but are expected to accelerate later in the fiscal year. At the program level, most areas are aligning with budget, with Transportation expenses

trending somewhat higher than expected. Overall, category-level variances are largely offsetting, and total General Fund activity continues to track in line with the revised budget.

Capital Funds

Debt Service Fund

The fund has adequate fund balance to cover the remaining interest payment that will happen in June. While the bulk of the Debt Service Fund revenues come directly from property taxes, investment performance has contributed to strong interest earnings in the fund YTD. The December debt service payment was made on time in the amount expected, and the second interest payment will be made in June. Approximately $47 million from this fund is expected to be used to defease a portion of the District's outstanding Series 2018 Bonds, reducing future debt burden and generating interest savings over the next twelve years.

Capital Projects – Capital Reserve Fund

The primary source of revenues for this fund is transfers from the General Fund; about half of FY2025-26 budgeted revenues come from $15 million in transfers from the General Fund. While interest revenues are above budget, the timing for revenue from property sales / proceeds is slower than anticipated. Expenses are trending below budget but are lower YTD than prior year expenditures. Capital expenditures are highest in the summer months, which can influence the timing of recorded expenditures. Capital expenditures are expected to increase modestly in the coming fiscal years while revenues, including interest, are projected to decrease.

Enterprise Funds

Child Care Fund – School Aged Enrichment

This fund now only contains the School Aged Enrichment program. Child Care Fund revenues are trending in line with the budget. Tuition revenues, the primary revenue source for this fund, are on pace to roughly match budgeted amounts. Expenditures are tracking with the budget. Expenses are lower than YTD FY2024-25 due in part to changes in staffing. The FY2025-26 budget includes slightly higher revenues than the FY2024-25 budget, primarily stemming from tuition revenue increases, while budgeted expenditures are similar to FY2024-25.

Property Management Fund

The Property Management Fund revenues and expenditures are trending below budget. Salaries and Depreciation are in line with prior year's YTD expenses and the benchmark. Service Contract revenues in FY2025-26 are ahead of YTD FY2024-25.

Special Revenue Funds

Grant Fund

Actual revenue is trending lower than budget in part due to federal grants that have not yet been received. Actual expenses are in line with the benchmark. Budgeted revenue in the Grants Fund reflects maximum anticipated awards, not guaranteed timing. Actual receipts often appear lower than budget until awards are finalized. The timing of grant expenses can vary depending on grant terms and expense submissions. Many grants require the district to spend first and then seek reimbursement. Budgeted and actual revenues and expenses are nominally both lower than YTD in FY2024-25, although expenses are in line

with the benchmark. Revenues and expenditures in this fund are forecast to be lower through FY2027-28 than in previous years but are expected to remain stable at these lower levels.

Campus Activity Fund

FY2025-26 revenues are trending in line with the budget and above last year's benchmark. Fees and Dues are trending above budget due to the timing of receipts at the beginning of the school year. Fundraising revenues are ahead of both the benchmark and last year's levels YTD. Actual expenses are trending in line with the budget benchmark and are roughly in line with last year's YTD spending levels. Revenues and expenditures in this fund are both forecast to grow modestly through FY2027-28.

Food Services Fund

Revenues and expenditures are both trending in line with the benchmark. The primary source of revenue in this fund is from the Federal and State reimbursements. Expenditures of Purchased Food, Salaries, and Non-Food Supplies are all below prior levels YTD. The timing of reimbursement receipts can affect the realization of budgeted revenues. Both revenues and expenditures in this fund typically increase YoY and are expected to continue to do so.

Internal Service Funds

Central Services Fund

Revenues and expenditures are trending with the budget benchmark and are roughly equal to last year's YTD levels. Revenues and expenditures in this fund are generally forecast to remain stable through FY2027-28.

Employee Benefits Fund

The Employee Benefits Fund revenues and expenditures are trending below budget. Enrollment in the United (Surest) plan is about 1,000 employees less than anticipated, which would contribute to lower insurance premiums being collected. Administrative expenses are below last year's levels YTD and below this year's budget benchmark YTD. Revenues are about 7% below last year's levels YTD, while expenditures are 1% below last year's levels YTD. Claim losses, which at the end of Q3 in FY 2024-25 were trending over budget, are trending below budget in FY2025-26 due to increased budgeted expenditures for this item.

Insurance Reserve Fund

This fund absorbs all claims and settlements; the timing of these can vary within a year and on a year-over-year basis. The fund's reserves must support the District for its deductibles and self-insured amounts across our lines of coverage (e.g., liability, worker's comp, property, and cyber). Substantially all revenues in this fund come from General Fund transfers, which are trending in line with budgeted levels. Expenditures are trending below budget. General Fund transfers are about 6% above last year's YTD level, while expenditures are roughly in line with last year's YTD level.

Schedule of Cash and Investment Balances
For the nine months ending March 31, 2026
Jefferson County School District, No. R-1

Account	Current Annual Yield	Balance as of March 31, 2026	Percent of Portfolio
JP Morgan - Operating	2.1%	15,512,724	5.0%
CSAFE - Operating	3.7%	249,866,023	81.3%
CSAFE CORE - Property Disposition Proceeds	3.8%	2,140,380	0.7%
Insight Investment [1,2]	3.9%	39,977,604	13.0%
Total Pooled and Invested Cash [3]		**$ 307,496,731**	100.0%
Pooled and Invested Cash Weighted Average Yield			
As of March 31, 2026	3.7%		
As of March 31, 2025	4.2%		
Year over year change in cash yield	-0.6%		
JP Morgan - 2020 Bond Construction Proceeds	2.1%	949,465	
Total 2020 Construction Proceeds		**$ 949,465**	
UMB - Certificates of Participation 2015 and 2016	3.7%	3,165	
UMB - Bond Debt Service Account	3.5%	89,181,110	
Funds Held in Trust		**$ 89,184,274**	

[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 March 31,2026 had a weighted average remaining maturity of approximately 2.3 years.

[3] Pooled cash is reduced by the estimated amount attributable to Charter Schools.

JEFFCO PUBLIC SCHOOLS

General Fund Comparative Statement*
For the nine months ending March 31, 2026
Jefferson County School District, No. R-1

	Fiscal Year 2025-26 (Preliminary - Unaudited)					Fiscal Year 2024-25		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget	Actuals YTD	Revised Budget	% of Revised Budget
Beginning Fund Balance GAAP Basis	**$ 174,324,341**	**$ 174,324,341**	**100%**	**$ 174,996,416**	**100%**	**$ 215,509,612**	**$ 214,274,289**	**101%**
Revenues								
Property Taxes	$ 205,009,587	$ 507,156,589	40%	$ 492,884,607	42%	$ 188,613,921	$ 465,275,364	41%
Specific Ownership Taxes	29,673,648	39,274,057	76%	38,871,270	76%	29,584,143	37,927,721	78%
State of Colorado Share	304,101,091	335,212,326	91%	353,666,989	86%	338,398,181	380,208,954	89%
Other State Receipts	52,507,084	56,550,355	93%	56,961,006	92%	51,197,155	55,276,637	93%
Interest, Net of Bank Fees	3,326,799	9,250,000	36%	9,250,000	36%	8,529,524	14,803,823	58%
Tuition, Fees and Other	24,037,406	30,833,871	78%	30,833,871	78%	23,840,095	28,646,239	83%
Total Revenues	**$ 618,655,615**	**$ 978,277,198**	**63%**	**$ 982,467,743**	**63%**	**$ 640,163,019**	**$ 982,138,738**	**65%**
Expenditures								
Salaries	$ 494,244,326	$ 659,492,147	75%	$ 656,084,002	75%	$ 484,119,566	$ 654,742,546	74%
Benefits	150,732,398	204,840,128	74%	207,083,593	73%	147,252,684	206,511,815	71%
Purchased Services	68,196,516	86,011,209	79%	83,720,456	81%	66,148,423	72,788,812	91%
Materials and Supplies	19,458,946	33,705,143	58%	33,442,193	58%	21,931,318	29,554,788	74%
Capital Outlay	2,886,568	4,535,932	64%	5,146,414	56%	2,385,777	5,179,913	46%
Total Expenditures	**$ 735,518,755**	**$ 988,584,559**	**74%**	**$ 985,476,658**	**75%**	**$ 721,837,768**	**$ 968,777,874**	**75%**
Interfund Transfers Out/(In)								
Capital Reserve	$ 11,250,000	$ 15,000,000	75%	$ 15,000,000	75%	$ 22,500,000	$ 30,000,000	75%
Child Care	-	-	0%	-	0%	1,125,000	1,500,000	75%
Insurance Reserve	12,617,363	16,823,150	75%	16,823,150	75%	11,863,105	15,817,473	75%
Campus Activity	26,252	3,400,000	1%	900,000	3%	50,566	899,000	6%
Food Service	2,200,000	4,100,000	54%	4,100,000	54%	2,325,000	3,100,000	75%
Employee Benefits	1,875,000	-	0%	-	0%	-	-	0%
Property Management (In)	(300,000)	(400,000)	75%	(400,000)	75%	(300,000)	(400,000)	75%
Total Interfund Transfers	**$ 27,668,615**	**$ 38,923,150**	**71%**	**$ 36,423,150**	**76%**	**$ 37,563,671**	**$ 50,916,473**	**74%**
Total Expenditures Plus Transfers	**$ 763,187,370**	**$ 1,027,507,709**	**74%**	**$ 1,021,899,808**	**75%**	**$ 759,401,439**	**$ 1,019,694,347**	**74%**
Income (Loss) from Operations	$ (144,531,755)	$ (49,230,511)	294%	$ (39,432,065)	367%	$ (119,238,420)	$ (37,555,609)	317%

General Fund Comparative Statement*
For the nine months ending March 31, 2026
Jefferson County School District, No. R-1

	Fiscal Year 2025-26 (Preliminary - Unaudited)					Fiscal Year 2024-25		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget	Actuals YTD	Revised Budget	% of Revised Budget
Appropriated Reserves*								
TABOR		$ 30,656,994	0%	$ 30,656,994	3%		$ 30,590,830	3%
School Carryforward Reserve		16,000,000	0%	16,000,000	2%		16,000,000	2%
Operational Reserves		20,437,996	0%	20,437,996	2%		9,542,677	1%
Construction Reserves		-	0%	-	0%		-	0%
Other Assigned		-	0%	-	0%		-	0%
Multi-Year Commitments		1,804,379	0%	1,804,379	0%		1,804,379	0%
Subtotal Appropriated		**$ 68,899,369**	**0%**	**$ 68,899,369**	**7%**		**$ 57,937,886**	6%
Unappropriated Reserves*								
Designated for Next Fiscal Year Fund Use		$ -	0%	$ 45,967,668	4%		$ 36,554,444	4%
Board Policy Reserve		41,100,308	0%	20,697,313	2%		39,479,926	4%
Undesignated Reserves		15,094,153	0%	-	0%		34,907,471	3%
Subtotal Unappropriated		**$ 56,194,461**	**0%**	**$ 66,664,981**	**7%**		**$ 110,941,841**	**11%**
Ending Fund Balance GAAP		**$ 125,093,830**	**0%**	**$ 135,564,351**	**13%**		**$ 176,718,680**	**17%**

Appropriated and Unappropriated Reserve balances are shown as a total amount and percentage of the expected total annual budget (including transfers) in alignment with statute 22-45-103(1)(b)(III-IV)

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General Fund Expenditures by Activity*
For the nine months ending March 31, 2026
Jefferson County School District, No. R-1

	Fiscal Year 2025-26 (Preliminary - Unaudited)				Fiscal Year 2024-25		
Activity	**Actuals YTD**	**Revised Budget**	**% of Revised Budget**	**Adopted Budget**	**% of Adopted Budget**	**Actuals YTD**	**Revised Budget**	**% of Revised Budget**
General Instruction	$ 336,496,061	$ 473,530,297	71%	$ 475,146,322	71%	$ 333,946,405	$ 468,135,482	71%
Special Education Instruction	86,197,200	110,788,198	78%	102,165,401	84%	80,595,467	97,647,452	83%
Instructional Support	112,367,504	146,591,410	77%	149,556,023	75%	111,505,240	146,511,034	76%
General Administration	39,528,078	51,710,165	76%	51,889,036	76%	40,068,432	52,012,289	77%
School Administration	61,974,934	79,046,489	78%	79,300,156	78%	59,844,897	80,914,151	74%
Transportation	28,132,410	34,112,847	82%	34,109,567	82%	25,614,540	33,549,476	76%
Operations and Maintenance:								
Utilities and Energy Management	$ 17,111,772	$ 23,456,250	73%	$ 23,455,856	73%	$ 16,725,468	$ 24,802,738	67%
Custodial	25,908,685	34,522,844	75%	34,628,287	75%	26,394,957	33,913,931	78%
Facilities	18,238,167	20,605,993	89%	21,467,749	85%	18,631,402	20,755,277	90%
School Site Supervision	9,563,946	14,220,066	67%	13,758,261	70%	8,510,960	10,536,045	81%
Total Operations and Maintenance	70,822,569	92,805,153	76%	93,310,153	76%	70,262,787	90,007,991	78%
Subtotal Operating Expenditures	**$ 735,518,755**	**$ 988,584,559**	**74%**	**$ 985,476,658**	**75%**	**$ 721,837,767**	**$ 968,777,875**	**75%**
Interfund Transfers Out/(In)								
Capital Reserve	$ 11,250,000	$ 15,000,000	75%	$ 15,000,000	75%	$ 22,500,000	$ 30,000,000	75%
Child Care	-	-	0%	-	0%	1,125,000	1,500,000	75%
Insurance Reserve	12,617,363	16,823,150	75%	16,823,150	75%	11,863,105	15,817,473	75%
Campus Activity	26,252	3,400,000	1%	900,000	3%	50,566	899,000	6%
Food Service	2,200,000	4,100,000	54%	4,100,000	54%	2,325,000	3,100,000	75%
Employee Benefits	1,875,000	-	0%	-	0%	-	-	0%
Property Management (In)	(300,000)	(400,000)	75%	(400,000)	75%	(300,000)	(400,000)	75%
Subtotal Interfund Transfers	**$ 27,668,615**	**$ 38,923,150**	**71%**	**$ 36,423,150**	**76%**	**$ 37,563,671**	**$ 50,916,473**	**74%**
Total Expenditures Plus Transfers	**$ 763,187,370**	**$ 1,027,507,709**	**74%**	**$ 1,021,899,808**	**75%**	**$ 759,401,438**	**$ 1,019,694,348**	**74%**

Debt Service Fund
For the nine months ending March 31, 2026
Jefferson County School District, No. R-1

	Fiscal Year 2025-26 (Preliminary - Unaudited)					Fiscal Year 2024-25		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget	Actuals YTD	Revised Budget	% of Revised Budget
Revenues								
Property Tax	$ 46,502,967	$ 105,735,279	44%	$ 87,542,983	53%	$ 34,922,848	$ 78,095,342	45%
Interest	2,445,815	3,114,489	79%	2,578,625	95%	2,435,561	1,507,231	162%
Total Revenues	**$ 48,948,782**	**$ 108,849,768**	**45%**	**$ 90,121,608**	**54%**	**$ 37,358,409**	**$ 79,602,573**	**47%**
Expenditures								
Debt Service								
Principal Retirements	$ 38,975,000	$ 38,975,000	100%	$ 38,975,000	100%	$ 37,220,000	$ 37,220,000	100%
Interest and Fiscal Charges	14,865,718	29,476,618	50%	29,476,618	50%	15,742,154	30,604,172	51%
Total Expenditures	**$ 53,840,718**	**$ 68,451,618**	**79%**	**$ 68,451,618**	**79%**	**$ 52,962,154**	**$ 67,824,172**	**78%**
Income (Loss) from Operations	**$ (4,891,936)**	**$ 40,398,149**	**-12%**	**$ 21,669,990**	**-23%**	**$ (15,603,745)**	**$ 11,778,401**	**-132%**
Fund Balance – Beginning	**$ 95,828,181**	**$ 95,828,181**	**100%**	**$ 92,603,125**	**103%**	**$ 80,824,724**	**$ 80,992,291**	**100%**
Fund Balance – Ending	**$ 90,936,245**	**$ 136,226,330**	**67%**	**$ 114,273,115**	**80%**	**$ 65,220,979**	**$ 92,770,692**	**70%**

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.

JEFFCO PUBLIC SCHOOLS

Capital Projects - Capital Reserve Fund
For the nine months ending March 31, 2026
Jefferson County School District, No. R-1

	Fiscal Year 2025-26 (Preliminary - Unaudited)					Fiscal Year 2024-25		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget	Actuals YTD	Revised Budget	% of Revised Budget
Revenues								
Interest	$ 3,598,980	$ 1,500,000	240%	$ 1,500,000	240%	$ 6,953,147	$ 2,085,600	333%
Other	5,228,459	14,800,000	35%	14,800,000	35%	5,937,952	6,400,000	93%
Total Revenues	**$ 8,827,439**	**$ 16,300,000**	**54%**	**$ 16,300,000**	**54%**	**$ 12,891,099**	**$ 8,485,600**	**152%**
Expenditures								
Facility Improvements	$ 15,423,665	$ 28,900,000	53%	$ 34,200,000	45%	$ 25,626,252	$ 67,770,250	38%
New Construction	11,828,496	13,300,000	89%	8,000,000	148%	14,405,290	3,425,000	421%
SIR Storm Damage	65,036	1,300,000	5%	1,300,000	5%	-	1,200,000	0%
Other	8,449,175	13,143,828	64%	13,143,828	64%	2,417,272	5,262,578	46%
Principal & Interest Payments	2,627,063	3,363,530	78%	3,363,530	78%	2,966,306	3,379,079	88%
Total Expenditures	**$ 38,393,434**	**$ 60,007,358**	**64%**	**$ 60,007,358**	**64%**	**$ 45,415,120**	**$ 81,036,907**	**56%**
Income (Loss) from Operations	$ (29,565,995)	$ (43,707,358)	68%	$ (43,707,358)	68%	$ (32,524,021)	$ (72,551,307)	45%
Non-Operating Revenues (Expenses)								
Operating Transfer In	$ 12,554,221	$ 15,000,000	84%	$ 15,000,000	84%	$ 22,650,000	$ 30,134,494	75%
Total Non-Operating Revenues (Expenses)	**$ 12,554,221**	**$ 15,000,000**	**84%**	**$ 15,000,000**	**84%**	**$ 22,650,000**	**$ 30,134,494**	**75%**
Net Income (Loss)	**$ (17,011,773)**	**$ (28,707,358)**	**59%**	**$ (28,707,358)**	**59%**	**$ (9,874,021)**	**$ (42,416,813)**	**23%**
Fund Balance – Beginning	**$ 109,425,055**	**$ 109,425,055**	**100%**	**$ 100,000,000**	**109%**	**$ 131,921,938**	**$ 111,240,301**	**119%**
Fund Balance – Ending	**$ 92,413,282**	**$ 80,717,697**	**114%**	**$ 71,292,642**	**130%**	**$ 122,047,917**	**$ 68,823,488**	**177%**

Capital Projects - Building Fund 2020
For the nine months ending March 31, 2026
Jefferson County School District, No. R-1

	Fiscal Year 2025-26 (Preliminary - Unaudited)					Fiscal Year 2024-25		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget	Actuals YTD	Revised Budget	% of Revised Budget
Revenues								
Interest	$ 17,102	$ -	0%	$ -	0%	$ 132,900	$ -	0%
Other	-	-	0%	-	0%	-	-	0%
Total Revenues	**$ 17,102**	**$ -**	**0%**	**$ -**	**0%**	**$ 132,900**	**$ -**	**0%**
Expenditures								
Capital Outlay								
Facility Improvements	$ 1,596	$ -	0%	$ -	0%	$ 4,740,191	$ 3,236,726	146%
District Utilization	-	-	0%	-	0%	-	-	0%
Charter Capital Projects/Debt Repayment	-	-	0%	-	0%	20,848	-	0%
New Construction	505	-	0%	-	0%	191,257	-	0%
Bond Issuance and Investment Fees	-	-	0%	-	0%	-	-	0%
Bond Bank Fees	-	-	0%	-	0%	-	-	0%
Other	7,316	-	0%	-	0%	-	-	0%
Total Expenditures	**$ 9,417**	**$ -**	**0%**	**$ -**	**0%**	**$ 4,952,296**	**$ 3,236,726**	**153%**
Net Income (Loss)	**$ 7,684**	**$ -**	**0%**	**$ -**	**0%**	**$ (4,819,396)**	**$ (3,236,726)**	**67%**
Fund Balance – Beginning	**$ -**	**$ -**	**0%**	**$ -**	**0%**	**$ 5,390,604**	**$ 3,236,726**	**60%**
Fund Balance – Ending	**$ 7,684**	**$ -**	**0%**	**$ -**	**0%**	**$ 571,208**	**$ -**	**0%**

JEFFCO PUBLIC SCHOOLS

Child Care Fund
For the nine months ending March 31, 2026
Jefferson County School District, No. R-1

	Fiscal Year 2025-26 (Preliminary - Unaudited)					Fiscal Year 2024-25		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget	Actuals YTD	Revised Budget	% of Revised Budget
Revenues								
Service Contracts	$ -	$ 182,211	0%	$ 182,211	0%	$ -	$ 185,687	0%
Tuition	6,016,022	8,179,208	74%	8,179,208	74%	5,790,160	6,792,852	85%
Total Revenues	**$ 6,016,022**	**$ 8,361,419**	**72%**	**$ 8,361,419**	**72%**	**$ 5,790,160**	**$ 6,978,539**	**83%**
Expenditures								
Salaries and Employee Benefits	$ 4,444,864	$ 6,683,162	67%	$ 6,672,314	67%	$ 4,940,218	$ 7,067,082	70%
Administrative Services	764,066	1,103,949	69%	1,103,949	69%	853,292	1,014,050	84%
Supplies	88,319	119,136	74%	119,136	74%	75,795	241,900	31%
Repairs and Maintenance	210	-	0%	-	0%	40	-	0%
Rent	356,214	571,168	62%	571,168	62%	360,531	-	0%
Depreciation	-	-	0%	-	0%	-	-	0%
Other	-	-	0%	-	0%	-	-	0%
Total Expenditures	**$ 5,653,673**	**$ 8,477,415**	**67%**	**$ 8,466,567**	**67%**	**$ 6,229,876**	**$ 8,323,032**	**75%**
Income (Loss) from Operations	$ 362,349	$ (115,996)	-312%	$ (105,148)	-345%	$ (439,716)	$ (1,344,493)	33%
Non-Operating Revenues (Expenses)								
Operating Transfer from General Fund	-	-	0%	-	0%	750,000	1,500,000	50%
Interest Revenues	70,070	-	0%	-	0%	105,543	-	0%
Total Non-Operating Revenues (Expenses)	**$ 70,070**	**$ -**	**0%**	**$ -**	**0%**	**$ 855,543**	**$ 1,500,000**	**57%**
Net Income (Loss)	**$ 432,419**	**$ (115,996)**	**-373%**	**$ (105,148)**	**-411%**	**$ 415,828**	**$ 155,507**	**267%**
Fund Balance – Beginning	**$ 1,461,779**	**$ 1,337,779**	**109%**	**$ 2,717,451**	**54%**	**$ 2,561,944**	**$ 2,561,944**	**100%**
Fund Balance – Ending	**$ 1,894,198**	**$ 1,221,783**	**155%**	**$ 2,612,303**	**73%**	**$ 2,977,772**	**$ 2,717,451**	**110%**

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 nine months ending March 31, 2026
Jefferson County School District, No. R-1

	Fiscal Year 2025-26 (Preliminary - Unaudited)					Fiscal Year 2024-25		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget	Actuals YTD	Revised Budget	% of Revised Budget
Revenues								
Service Contracts	$ 2,139,160	$ 3,170,800	67%	$ 3,170,800	67%	$ 1,914,279	$ 3,124,400	61%
Total revenues	**$ 2,139,160**	**$ 3,170,800**	**67%**	**$ 3,170,800**	**67%**	**$ 1,914,279**	**$ 3,124,400**	**61%**
Expenditures								
Salaries and Employee Benefits	$ 937,764	$ 1,506,493	62%	$ 1,502,062	62%	$ 872,342	$ 1,421,197	61%
Administrative Services	(29,933)	134,876	-22%	134,876	-22%	80,417	384,876	21%
Utilities	170,707	465,000	37%	465,000	37%	115,318	215,000	54%
Supplies	143,520	261,000	55%	261,000	55%	144,638	261,000	55%
Other	-	35,000	0%	35,000	0%	4,684	35,000	13%
Depreciation Expense	59,795	150,000	40%	150,000	40%	67,269	150,000	45%
Total Expenditures	**$ 1,281,852**	**$ 2,552,369**	**50%**	**$ 2,547,938**	**50%**	**$ 1,284,668**	**$ 2,467,073**	**52%**
Income (Loss) from Operations	$ 857,308	$ 618,431	139%	$ 622,862	138%	$ 629,611	$ 657,327	96%
Non-Operating Revenues (Expenses)								
Operating Transfer Out	$ (475,000)	$ (900,000)	53%	$ (900,000)	53%	$ (650,000)	$ (800,000)	81%
Total Non-Operating Revenues (Expenses)	**$ (475,000)**	**$ (900,000)**	**53%**	**$ (900,000)**	**53%**	**$ (650,000)**	**$ (800,000)**	**81%**
Net Income (Loss)	**$ 382,308**	**$ (281,569)**	**-136%**	**$ (277,138)**	**-138%**	**$ (20,389)**	**$ (142,673)**	**14%**
Fund Balance – Beginning	**$ 1,693,012**	**$ 1,666,012**	**102%**	**$ 1,326,956**	**128%**	**$ 1,469,629**	**$ 1,469,629**	**100%**
Fund Balance – Ending	**$ 2,075,320**	**$ 1,384,443**	**150%**	**$ 1,049,818**	**198%**	**$ 1,449,240**	**$ 1,326,956**	**109%**

Grant Fund
For the nine months ending March 31, 2026
Jefferson County School District, No. R-1

	Fiscal Year 2025-26 (Preliminary - Unaudited)					Fiscal Year 2024-25		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget	Actuals YTD	Revised Budget	% of Revised Budget
Revenues								
Federal Government	$ 30,254,646	$ 48,652,626	62%	$ 47,605,211	64%	$ 29,273,067	$ 45,621,043	64%
State of Colorado	2,852,463	8,855,826	32%	8,815,826	32%	6,997,751	15,969,294	44%
Gifts and Grants	462,500	3,469,176	13%	2,954,676	16%	1,640,383	6,247,087	26%
Total revenues	**$ 33,569,608**	**$ 60,977,628**	**55%**	**$ 59,375,713**	**57%**	**$ 37,911,201**	**$ 67,837,424**	**56%**
Expenditures								
General Administration	$ 2,686,549	$ 5,340,248	50%	$ 5,199,957	52%	$ 2,747,926	$ 10,274,459	27%
School Administration	1,213,287	274,784	442%	267,565	453%	831,580	2,796,419	30%
General Instruction	6,558,243	17,235,693	38%	16,782,902	39%	10,656,238	23,080,224	46%
Special Education Instruction	10,791,062	15,039,054	72%	14,643,970	74%	9,037,132	13,755,302	66%
Instructional Support	12,633,416	21,728,717	58%	21,157,892	60%	12,647,810	16,639,777	76%
Operations and Maintenance	705,977	1,343,247	53%	1,307,959	54%	809,346	1,161,188	70%
Transportation	7,217	15,885	45%	15,468	47%	9,571	130,055	7%
Total Expenditures	**$ 34,595,750**	**$ 60,977,628**	**57%**	**$ 59,375,713**	**58%**	**$ 36,739,603**	**$ 67,837,424**	**54%**
Income (Loss) from Operations	**$ (1,026,142)**	**$ -**	**0%**	**$ -**	**0%**	**$ 1,171,598**	**$ -**	**0%**
Fund Balance – Beginning	**$ 18,374,765**	**$ 5,715,257**	**322%**	**$ 18,621,851**	**99%**	**$ 18,374,765**	**$ 17,058,075**	**108%**
Fund Balance – Ending	**$ 17,348,623**	**$ 5,715,257**	**304%**	**$ 18,621,851**	**93%**	**$ 19,546,363**	**$ 17,058,075**	**115%**

Campus Activity Fund
For the nine months ending March 31, 2026
Jefferson County School District, No. R-1

	Fiscal Year 2025-26 (Preliminary - Unaudited)					Fiscal Year 2024-25		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget	Actuals YTD	Revised Budget	% of Revised Budget
Revenues								
Student Activities	$ 3,650,348	$ 5,846,510	62%	$ 5,846,510	62%	$ 3,893,508	$ 4,951,260	79%
Fundraising	1,629,873	2,384,159	68%	2,384,159	68%	1,514,448	2,754,531	55%
Fees and Dues	6,267,265	6,893,600	91%	6,893,600	91%	5,596,220	6,880,855	81%
Donations	3,492,749	4,820,092	72%	4,820,092	72%	3,217,737	4,469,173	72%
Interest	-	-	0%	-	0%	-	2,107	0%
Other	793,093	2,566,635	31%	2,566,635	31%	758,715	5,526,573	14%
Total Revenues	**$ 15,833,328**	**$ 22,510,996**	**70%**	**$ 22,510,996**	**70%**	**$ 14,980,628**	**$ 24,584,499**	**61%**
Expenditures								
Athletics and Activities	$ 15,463,409	$ 23,818,206	65%	$ 23,818,206	65%	$ 15,243,023	$ 23,512,667	65%
Total Expenditures	**$ 15,463,409**	**$ 23,818,206**	**65%**	**$ 23,818,206**	**65%**	**$ 15,243,023**	**$ 23,512,667**	**65%**
Income (Loss) from Operations	$ 369,919	$ (1,307,210)	-28%	$ (1,307,210)	-28%	$ (262,395)	$ 1,071,832	-24%
Non-Operating Revenues (Expenses)								
Transfer from Other Funds	$ 201,152	$ 900,000	22%	$ 900,000	22%	$ 250,841		0%
Total Non-Operating Revenues (Expenses)	**$ 201,152**	**$ 900,000**	**22%**	**$ 900,000**	**22%**	**$ 250,841**	**$ -**	**0%**
Net Income (Loss)	**$ 571,071**	**$ (407,210)**	**-140%**	**$ (407,210)**	**-140%**	**$ (11,554)**	**$ 1,071,832**	**-1%**
Fund Balance – Beginning	**$ 12,583,606**	**$ 12,583,606**	**100%**	**$ 15,466,774**	**81%**	**$ 13,494,942**	**$ 14,924,416**	**90%**
Fund Balance – Ending	**$ 13,154,677**	**$ 12,176,396**	**108%**	**$ 15,059,564**	**87%**	**$ 13,483,388**	**$ 15,996,248**	**84%**

Food Services Fund
For the nine months ending March 31, 2026
Jefferson County School District, No. R-1

	Fiscal Year 2025-26 (Preliminary - Unaudited)				Fiscal Year 2024-25		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget	Actuals YTD	Revised Budget	% of Revised Budget
Revenues								
Food Sales/Donations	$ 2,096,472	$ 2,800,000	75%	$ 2,800,000	75%	$ 2,217,690	$ 3,300,000	67%
USDA Commodities	2,171,470	2,700,000	80%	2,700,000	80%	2,288,624	2,500,000	92%
Federal/State Reimbursement	24,341,276	30,470,289	80%	30,470,289	80%	23,927,033	30,229,214	79%
Service Contracts/Catering/Interest	276,400	255,000	108%	255,000	108%	361,422	495,000	73%
Total Revenues	**$ 28,885,618**	**$ 36,225,289**	**80%**	**$ 36,225,289**	**80%**	**$ 28,794,769**	**$ 36,524,214**	**79%**
Expenditures								
Purchased Food	$ 9,392,436	$ 12,569,531	75%	$ 12,569,531	75%	$ 10,306,320	$ 12,966,595	79%
USDA Commodities	2,171,470	2,700,000	80%	2,700,000	80%	2,288,624	2,500,000	92%
Salaries and Employee Benefits	15,013,073	20,732,395	72%	20,723,649	72%	15,845,906	21,548,960	74%
Service Accounts	2,209,071	3,102,079	71%	3,102,079	71%	2,224,024	2,926,314	76%
Supplies	1,261,523	1,797,000	70%	1,797,000	70%	1,489,939	2,219,301	67%
Capital Outlay	31,465	200,000	16%	200,000	16%	150,627	750,000	20%
Total Expenditures	**$ 30,079,038**	**$ 41,101,005**	**73%**	**$ 41,092,259**	**73%**	**$ 32,305,440**	**$ 42,911,170**	**75%**
Income (Loss) from Operations	$ (1,193,419)	$ (4,875,716)	24%	$ (4,866,970)	25%	$ (3,510,671)	$ (6,386,956)	55%
Non-Operating Revenues (Expenses)								
Operating Transfer In	2,200,000	4,100,000	54%	4,100,000	54%	1,575,000	3,100,000	51%
Total Non-Operating Revenues (Expenses)	**$ 2,200,000**	**$ 4,100,000**	**54%**	**$ 4,100,000**	**54%**	**$ 1,575,000**	**$ 3,100,000**	**51%**
Net Income (Loss)	**$ 1,006,581**	**$ (775,716)**	**-130%**	**$ (766,970)**	**-131%**	**$ (1,935,671)**	**$ (3,286,956)**	**59%**
Fund Balance – Beginning	**$ 4,410,646**	**$ 4,410,646**	**100%**	**$ 4,229,638**	**104%**	**$ 7,516,594**	**$ 7,516,954**	**100%**
Fund Balance – Ending	**$ 5,417,227**	**$ 3,634,930**	**149%**	**$ 3,462,668**	**156%**	**$ 5,580,923**	**$ 4,229,998**	**132%**

JEFFCO PUBLIC SCHOOLS

Central Services Fund
For the nine months ending March 31, 2026
Jefferson County School District, No. R-1

	Fiscal Year 2025-26 (Preliminary - Unaudited)					Fiscal Year 2024-25		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget	Actuals YTD	Revised Budget	% of Revised Budget
Revenues								
Services	$ 2,612,501	$ 3,200,000	82%	$ 3,200,000	82%	$ 2,668,710	$ 3,200,000	83%
Total Revenues	**$ 2,612,501**	**$ 3,200,000**	**82%**	**$ 3,200,000**	**82%**	**$ 2,668,710**	**$ 3,200,000**	**83%**
Expenditures								
Salaries and Employee Benefits	$ 855,437	$ 1,370,811	62%	$ 1,369,534	62%	$ 992,617	$ 1,350,832	73%
Utilities	$ 6,885	1,000	688%	1,000	688%	601	1,000	60%
Supplies	$ 1,215,507	1,255,700	97%	1,255,700	97%	1,231,310	1,348,320	91%
Repairs and Maintenance	$ 120,723	197,591	61%	197,591	61%	102,501	424,685	24%
Depreciation	$ 126,435	172,600	73%	172,600	73%	128,753	172,600	75%
Administration	$ (50,966)	257,800	-20%	257,800	-20%	214,870	258,319	83%
Total Expenditures	**$ 2,274,021**	**$ 3,255,502**	**70%**	**$ 3,254,225**	**70%**	**$ 2,670,652**	**$ 3,555,756**	**75%**
Income (Loss) from Operations	$ 338,480	$ (55,502)	-610%	$ (54,225)	-624%	$ (1,942)	$ (355,756)	1%
Non-Operating Revenues (Expenses)								
Interest Revenue	$ 23,661	$ -	0%	$ -	0%	$ 42,038	$ -	0%
Loss on Sale of Capital Assets	-	-	0%	-	0%	-	-	0%
Total Non-Operating Revenues (Expenses)	**$ 23,661**	**$ -**	**0%**	**$ -**	**0%**	**$ 42,038**	**$ -**	**0%**
	-					-		
Net Income (Loss)	**$ 362,141**	**$ (55,502)**	**-652%**	**$ (54,225)**	**-668%**	**$ 40,096**	**$ (355,756)**	**-11%**
Fund Balance – Beginning	**$ 1,604,260**	**$ 1,604,260**	**100%**	**$ 1,325,815**	**121%**	**$ 1,681,571**	**$ 1,681,571**	**100%**
Fund Balance – Ending	**$ 1,966,401**	**$ 1,548,758**	**127%**	**$ 1,271,590**	**155%**	**$ 1,721,667**	**$ 1,325,815**	**130%**

JEFFCO PUBLIC SCHOOLS

Employee Benefits Fund
For the nine months ending March 31, 2026
Jefferson County School District, No. R-1

	Fiscal Year 2025-26 (Preliminary - Unaudited)					Fiscal Year 2024-25		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget	Actuals YTD	Revised Budget	% of Revised Budget
Revenues								
Insurance Premiums	$ 20,938,963	$ 37,634,783	56%	$ 40,134,783	52%	$ 22,406,584	$ 29,265,750	77%
Total Revenues	**$ 20,938,963**	**$ 37,634,783**	**56%**	**$ 40,134,783**	**52%**	**$ 22,406,584**	**$ 29,265,750**	**77%**
Expenditures								
Salaries and Employee Benefits	$ 115,309	$ 199,565	58%	$ 199,565	58%	$ 114,362	$ 180,260	63%
Claim Losses	22,399,058	36,430,804	61%	36,430,804	61%	21,970,878	28,055,688	78%
Premiums Paid	14,112	30,000	47%	30,000	47%	22,785	40,000	57%
Administration	1,801,791	3,484,232	52%	3,484,232	52%	2,525,475	3,410,200	74%
Total Expenditures	**$ 24,330,270**	**$ 40,144,601**	**61%**	**$ 40,144,601**	**61%**	**$ 24,633,500**	**$ 31,686,148**	**78%**
Income (Loss) from Operations	$ (3,391,307)	$ (2,509,818)	135%	$ (9,818)	34542%	(2,226,916)	(2,420,398)	92%
Non-Operating Revenues (Expenses)								
Interest Revenue	$ 349,849	$ -	0%	$ -	0%	$ 456,493	$ -	0%
Operating Transfer In	1,875,000	2,500,000	75%	-	0%	-	-	0%
Total Non-Operating Revenues (Expenses)	**$ 2,224,849**	**$ 2,500,000**	**89%**	**$ -**	**0%**	**$ 456,493**	**$ -**	**0%**
Net Income (loss)	**$ (1,166,458)**	**$ (9,818)**	**11881%**	**$ (9,818)**	**11881%**	**$ (1,770,423)**	**$ (2,420,398)**	**73%**
Fund Balance – Beginning	**$ 4,963,524**	**$ 4,963,524**	**100%**	**$ 3,228,341**	**154%**	**$ 9,404,696**	**$ 9,404,696**	**100%**
Fund Balance – Ending	**$ 3,797,066**	**$ 4,953,706**	**77%**	**$ 3,218,523**	**118%**	**$ 7,634,273**	**$ 6,984,298**	**109%**

JEFFCO PUBLIC SCHOOLS

Insurance Reserve Fund
For the nine months ending March 31, 2026
Jefferson County School District, No. R-1

	Fiscal Year 2025-26 (Preliminary - Unaudited)					Fiscal Year 2024-25		
	Actuals YTD	Revised Budget	% of Revised Budget	Adopted Budget	% of Adopted Budget	Actuals YTD	Revised Budget	% of Revised Budget
Revenues								
Insurance Premiums/Recoveries	$ 33,855	$ 1,308,199	3%	$ 42,000	81%	$ 168,791	$ 42,000	402%
Services	-	-	0%	-	0%	-	-	0%
Total Revenues	**$ 33,855**	**$ 1,308,199**	**3%**	**$ 42,000**	**81%**	**$ 168,791**	**$ 42,000**	**402%**
Expenditures								
Salaries and Employee Benefits	$ 514,287	$ 732,023	70%	$ 730,604	70%	$ 526,879	$ 728,921	72%
Claim Losses	3,801,862	7,620,425	50%	6,325,000	60%	3,258,338	6,150,000	53%
Premiums	4,594,502	7,086,320	65%	7,086,320	65%	4,967,310	7,334,452	68%
Administration	964,926	1,694,000	57%	1,723,226	56%	811,562	1,646,100	49%
Other	-	-	0%	-	0%	5,758	-	0%
Total Expenditures	**$ 9,875,577**	**$ 17,132,768**	**58%**	**$ 15,865,150**	**62%**	**$ 9,569,847**	**$ 15,859,473**	**60%**
Income (Loss) from Operations	$ (9,841,722)	$ (15,824,569)	62%	$ (15,823,150)	62%	$ (9,401,056)	$ (15,817,473)	59%
Non-Operating Revenues (Expenses)								
Operating Transfer from General Fund	$ 12,617,363	$ 16,823,150	75%	$ 16,823,150	75%	$ 11,863,105	$ 15,817,473	75%
Interest Revenue	495,913	-	0%	-	0%	378,227	-	0%
Total Non-Operating Revenues (Expenses)	**$ 13,113,275**	**$ 16,823,150**	**78%**	**$ 16,823,150**	**78%**	**$ 12,241,332**	**$ 15,817,473**	**77%**
Net Income (Loss)	**$ 3,271,553**	**$ 998,581**	**328%**	**$ 1,000,000**	**327%**	**$ 2,840,276**	**$ -**	**0%**
Fund Balance – Beginning	**$ 4,036,299**	**$ 4,036,299**	**100%**	**$ 3,375,636**	**120%**	**$ 3,375,636**	**$ 3,375,636**	**100%**
Fund Balance - Ending	**$ 7,307,852**	**$ 5,034,880**	**145%**	**$ 4,375,636**	**167%**	**$ 6,215,912**	**$ 3,375,636**	**184%**

Glossary of Fund & Expense Definitions

For the Nine Months 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.

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.

Program Expense Descriptions

General Administration

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

School Administration

Salaries, benefits, and other expenditures supporting these functions.	• Principals • Assistant Principals • Secretaries

General Instruction

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

Special Education Instruction

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

Instructional Support

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

Operations and Maintenance

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