Quarterly Financial Report

For the Year Ended June 30, 2026

Unaudited, subject to change

Quarterly Financial Report

For the Year Ended June 30, 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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JEFFCO PUBLIC SCHOOLS

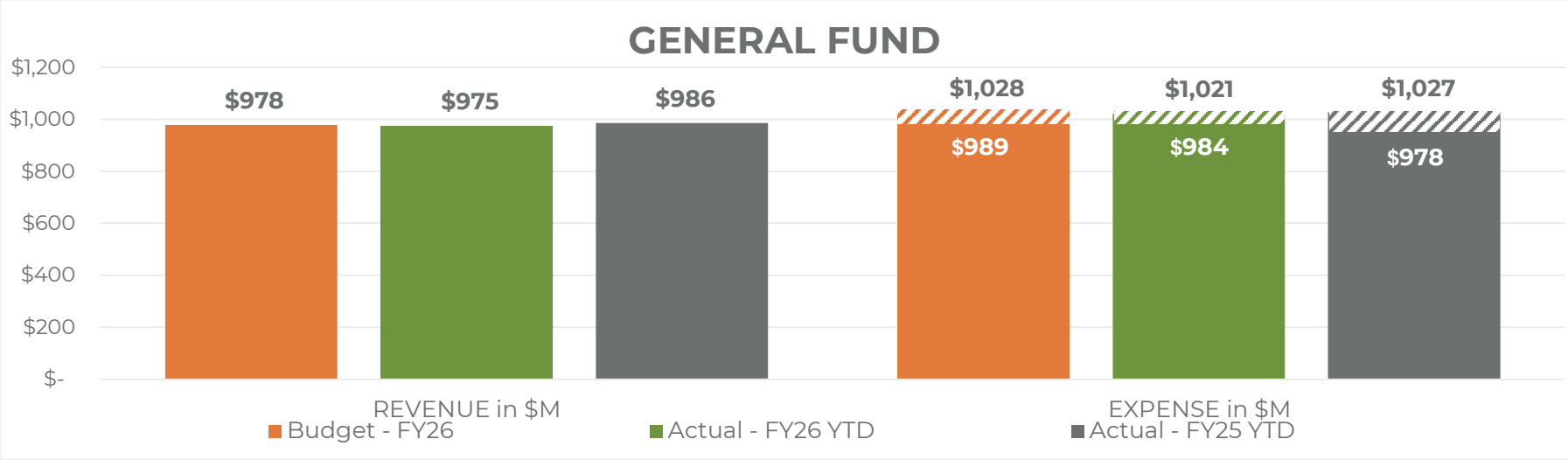
Notes to the Quarterly Financial Statements

For the Year Ended June 30, 2026

This report presents preliminary and unaudited financial results for the twelve months ended June 30, 2026. It compares FY2025-26 actual revenue and expenditures with the full-year revised budget and FY2024-25 audited actuals. Unlike interim quarterly reports, the fourth-quarter report reflects a full fiscal year of activity; however, the external audit is still underway, and final audited results will be presented with the Annual Comprehensive Financial Report (ACFR) in January 2027.

Year-end close includes final accruals, reconciliations, fund balance roll-forwards, and other adjustments required under governmental accounting standards. Accordingly, the figures in this report may change before the audit is complete. Unless otherwise noted, comparisons are based on the revised FY2025-26 budget; net interfund transfers are considered separately from operating revenue and expense.

The General Fund and most other reported funds ended the year in line with expectations. Food & Nutrition Services restored closer alignment between revenue and expense, and School Aged Enrichment improved its year-end financials following tuition and staffing adjustments. The Employee Benefits Fund remains the most significant area to monitor because premium revenue and enrollment were insufficient to cover costs without a larger-than-anticipated General Fund transfer. Insurance Reserve results benefited from a favorable actuarial assessment of outstanding claims liability, which should not be assumed to recur. Please refer to the Glossary for definitions and descriptions of the various funds.



Dashed portions indicate net interfund transfers

General Fund

The General Fund closed FY2025-26 in line with the revised budget on both revenue and expense. The district received $882.5 million from its primary local and state sources, compared with a revised budget of $881.6 million. Total General Fund revenue, including other sources, was approximately $975.3 million compared with a revised budget of $978.3 million.

Total General Fund expense, including net interfund transfers, was approximately $1.0209 billion compared with a revised budget of $1.0275 billion. Program-level variances were relatively small and largely offsetting. Transportation showed the largest percentage variance, reflecting stronger hiring and expanded services.

Materials and supplies finished below budget as many schools slowed discretionary spending in anticipation of future budget reductions. Although both revenue and expense were aligned with the revised budget, expense exceeded revenue by approximately $45.9 million, resulting in a planned drawdown of fund balance. The General Fund ended the year consistent with the district's revised financial plan.

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, investments have contributed interest earnings in the fund, both meeting budget. Approximately $47 million from this fund was 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 Capital Reserve Fund recorded approximately $27.4 million of FY2025-26 sources against a revised budget of $31.3 million. More than half of budgeted revenue came from the $15 million General Fund transfer. Actual revenue was below budget primarily because settlement of the Allendale and Zerger property sale proceeds did not occur in the fiscal year as anticipated in the budget. Capital expenditures totaled $50.7 million compared with the $60.0 million revised budget and $65.3 million in FY2024-25. The variance reflects the timing of multi-year projects rather than project performance; projects remain on track and within their approved budgets. Work continued to emphasize Priority 1 and Priority 2 facility deficiencies. Ending fund balance was approximately $86.1 million, above the budgeted $80.7 million.

Enterprise Funds

Child Care Fund – School Aged Enrichment

This fund now reflects only the School Aged Enrichment program. FY2025-26 revenue totaled approximately $8.0 million, slightly below the $8.2 million revised budget but above FY2024-25 actual revenue. Tuition remained the primary revenue source and was roughly consistent with budget assumptions following a rate increase implemented before FY2025-26. Expenses were approximately $7.7 million, below both the $8.5 million revised budget and the prior year, due in part to intentional staffing adjustments and paraprofessional vacancies. The combination of higher tuition revenue and lower staffing costs brought the program into better operating alignment and produced a positive year-end result.

Property Management Fund

Property Management Fund revenues were above budget while expenditures were below which created a positive effect on overall fund balance before internal transfers.

Special Revenue Funds

Grant Fund

Grant Fund revenue totaled approximately $50.0 million and expenses totaled $54.7 million, both below the revised budget of approximately $61.0 million. The budget represents the maximum amount available under awarded and anticipated grants, while actual activity depends on program implementation, eligible spending, reimbursement submissions, and grant periods that may cross fiscal years. Because many grants reimburse the district after costs are incurred, revenue and expense do not always align within a single reporting period. Actual revenue exceeded FY2024-25, while expense was below the prior year. The

year-end variance therefore reflects timing and the nature of grant accounting rather than an inability to use available resources.

Campus Activity Fund

The Campus Activity Fund remained close to budget and continued to operate as a largely self-supporting fund. FY2025-26 revenue was approximately $22.1 million compared with a $23.4 million revised budget, while expense was approximately $22.4 million compared with a $23.8 million budget. Schools collect student fees and dues to support related activities, so revenue and expense generally move together. Both revenue and expense increased modestly from FY2024-25, and the small year-end difference was consistent with the fund's operating model.

Food Services Fund

Food Services ended FY2025-26 much closer to operating balance than in FY2024-25. Actual revenue was approximately $38.9 million and actual expense was approximately $39.2 million, compared with revised budgets of $40.3 million and $41.1 million, respectively. Before transfers, operating revenue was generally in line with budget. Federal and state meal reimbursements remained the primary revenue source, supplemented by General Fund support. Food purchasing decisions and staffing changes reduced expense and helped close the prior-year operating gap. Because reimbursement timing can shift receipts between periods, final audited amounts may change, but the year-end results show meaningful improvement in the fund's sustainability.

Internal Service Funds

Central Services Fund

Revenues and expenditures stayed flat as compared to last year's actuals. Revenues and expenditures in this fund are generally forecast to remain stable through FY2027-28.

Employee Benefits Fund

The Employee Benefits Fund remained out of balance at year end. Actual revenue was approximately $35.8 million compared with a $40.1 million revised budget, while expense was approximately $36.3 million compared with a $40.1 million budget. Although total expense was below budget, expense per covered member was materially higher than planned. Premiums had been set too low to cover actual costs, and enrollment was lower than expected, further reducing premium collections. As a result, the net loss exceeded budget and required a larger-than-anticipated General Fund transfer. Future pricing and plan assumptions will need continued review so premium rates, enrollment expectations, and claims costs are more closely aligned.

Insurance Reserve Fund

The Insurance Reserve Fund recorded approximately $13.5 million of revenue and $12.3 million of expense, both below the revised budget. Substantially all revenue comes from General Fund transfers, which were reduced during the year because actual claims expense came in lower than budget. The fund covers claims, settlements, deductibles, and self-insured amounts across liability, workers' compensation, property, cyber, and other lines of coverage. A key driver of the lower expense was a favorable actuarial assessment that estimated a decrease in the outstanding liability for claims. Because claims and actuarial estimates are inherently variable, this favorable result should not be assumed to recur when evaluating future transfer needs or reserve adequacy.

Schedule of Cash and Investment Balances
For the year ending June 30, 2026
Jefferson County School District, No. R-1

Account	Current Annual Yield	Balance as of June 30, 2026	Percent of Portfolio
JP Morgan - Operating	2.1%	9,608,524	2.4%
CSAFE - Operating	3.8%	344,153,867	87.3%
CSAFE CORE - Property Disposition Proceeds	3.8%	2,160,811	0.5%
Insight Investment [1,2]	3.6%	38,471,702	9.8%
Total Pooled and Invested Cash [3]		**$ 394,394,904**	100.0%
Pooled and Invested Cash Weighted Average Yield			
As of June 30, 2026	3.7%		
As of June 30, 2025	4.2%		
Year over year change in cash yield	-0.5%		
UMB - Certificates of Participation 2015 and 2016	3.7%	5,383	
UMB - Bond Debt Service Account	3.6%	86,662,571	
Funds Held in Trust		**$ 86,667,954**	

[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, 2026 had a weighted average remaining maturity of approximately 2.1 years.

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

JEFFCO PUBLIC SCHOOLS

General Fund Comparative Statement*
For the year ending June 30, 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 (Audited)	Revised Budget	% of Revised Budget
Beginning Fund Balance GAAP Basis	**$ 174,324,341**	**$ 174,324,341**	**100%**	**$ 174,996,416**	**100%**	**$ 215,509,577**	**$ 214,274,289**	**101%**
Revenues								
Property Taxes	$ 508,453,288	$ 507,156,589	100%	$ 492,884,607	103%	$ 466,394,492	$ 465,275,364	100%
Specific Ownership Taxes	39,258,152	39,274,057	100%	38,871,270	101%	38,970,550	37,927,721	103%
State of Colorado Share	334,822,055	335,212,326	100%	353,666,989	95%	412,747,755	380,208,954	109%
Other State Receipts	57,223,858	56,550,355	101%	56,961,006	100%	23,070,043	55,276,637	42%
Interest, Net of Bank Fees	3,994,232	9,250,000	43%	9,250,000	43%	14,472,797	14,803,823	98%
Tuition, Fees and Other	31,545,254	30,833,871	102%	30,833,871	102%	30,044,669	28,646,239	105%
Total Revenues	**$ 975,296,840**	**$ 978,277,198**	**100%**	**$ 982,467,743**	**99%**	**$ 985,700,306**	**$ 982,138,738**	**100%**
Expenditures								
Salaries	$ 660,001,065	$ 659,492,147	100%	$ 656,084,002	101%	$ 654,771,105	$ 654,742,546	100%
Benefits	201,194,419	204,840,128	98%	207,083,593	97%	198,567,298	206,511,815	96%
Purchased Services	91,446,266	86,011,209	106%	83,720,456	109%	88,341,501	72,788,812	121%
Materials and Supplies	27,880,639	33,705,143	83%	33,442,193	83%	32,849,265	29,554,788	111%
Capital Outlay	3,464,106	4,535,932	76%	5,146,414	67%	3,717,867	5,179,913	72%
Total Expenditures	**$ 983,986,494**	**$ 988,584,559**	**100%**	**$ 985,476,658**	**100%**	**$ 978,247,036**	**$ 968,777,875**	**101%**
Interfund Transfers Out/(In)								
Capital Reserve	$ 15,000,000	$ 15,000,000	100%	$ 15,000,000	100%	$ 30,000,000	$ 30,000,000	100%
Child Care	-	-	0%	-	0%	700,000	1,500,000	47%
Insurance Reserve	12,523,150	16,823,150	74%	16,823,150	74%	15,817,472	15,817,473	100%
Campus Activity	839,311	900,000	93%	900,000	93%	605,450	899,000	67%
Food Service	2,200,000	4,100,000	54%	4,100,000	54%	2,800,000	3,100,000	90%
Employee Benefits	6,800,000	2,500,000	272%	-	0%		-	0%
Property Management (In)	(400,000)	(400,000)	100%	(400,000)	100%	(400,000)	(400,000)	100%
Subscription proceeds			0%		0%	(884,415)	-	0%
Total Interfund Transfers	**$ 36,962,461**	**$ 38,923,150**	**95%**	**$ 36,423,150**	**101%**	**$ 48,638,506**	**$ 50,916,473**	**96%**
Total Expenditures Plus Transfers	**$ 1,020,948,955**	**$ 1,027,507,709**	**99%**	**$ 1,021,899,808**	**100%**	**$ 1,026,885,542**	**$ 1,019,694,348**	**101%**
Income (Loss) from Operations	$ (45,652,115)	$ (49,230,511)	93%	$ (39,432,065)	116%	$ (41,185,236)	$ (37,555,610)	110%

JEFFCO PUBLIC SCHOOLS

General Fund Comparative Statement*
For the year ending June 30, 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 (Audited)	Revised Budget	% of Revised Budget
Appropriated Reserves*								
TABOR	$ 30,514,403	$ 30,656,994	100%	$ 30,656,994	3%	$ 30,806,566	$ 30,590,830	3%
School Carryforward Reserve	16,000,000	16,000,000	100%	16,000,000	2%	16,000,000	16,000,000	2%
Designated for Next Fiscal Year	-	-	0%	-	0%	36,554,444	36,554,444	4%
Operational Reserves	20,437,996	20,437,996	100%	20,437,996	2%	9,542,677	9,542,677	1%
Other Assigned	-	-	0%	-	0%		-	0%
Multi-Year Commitments	1,804,379	1,804,379	100%	1,804,379	0%	1,804,379	1,804,379	0%
Subtotal Appropriated	**$ 68,756,778**	**$ 68,899,369**	**100%**	**$ 68,899,369**	**7%**	**$ 94,708,066**	**$ 94,492,330**	9%
Unappropriated Reserves*								
Designated for Next Fiscal Year Fund Use	$ 13,107,842	$ 13,107,842	1%	$ 45,967,668	4%	$ -	$ -	0%
Board Policy Reserve	42,886,216	43,086,619	4%	20,697,313	2%	41,075,422	40,787,774	4%
Undesignated Reserves	3,921,389	-	0%	-	0%	38,540,853	41,438,575	4%
Subtotal Unappropriated	**$ 59,915,447**	**$ 56,194,461**	**5%**	**$ 66,664,981**	**7%**	**$ 79,616,275**	**$ 82,226,349**	**8%**
Ending Fund Balance GAAP	**$ 128,672,226**	**$ 125,093,830**	**103%**	**$ 135,564,351**	**13%**	**$ 174,324,341**	**$ 176,718,679**	**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)

JEFFCO PUBLIC SCHOOLS

General Fund Expenditures by Activity*
For the year ending June 30, 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 (Audited)**	**Revised Budget**	**% of Revised Budget**
General Instruction	$ 458,867,288	$ 473,530,297	97%	$ 475,146,322	97%	$ 464,328,468	$ 468,135,482	99%
School Administration	79,749,245	79,046,489	101%	79,300,156	101%	82,411,704	80,914,151	102%
Instructional Support	143,080,722	146,591,410	98%	149,556,023	96%	140,286,980	146,511,034	96%
Special Education Instruction	116,451,276	110,788,198	105%	102,165,401	114%	111,629,308	97,647,452	114%
General Administration	54,899,427	51,710,165	106%	51,889,036	106%	53,082,930	52,012,289	102%
Transportation	38,004,915	34,112,847	111%	34,109,567	111%	35,399,930	33,549,476	106%
Operations and Maintenance:								
Utilities and Energy Management	$ 22,227,485	$ 23,456,250	95%	$ 23,455,856	95%	$ 21,729,430	$ 24,802,738	88%
Custodial	34,156,173	34,522,844	99%	34,628,287	99%	34,490,903	33,913,931	102%
Facilities	23,274,027	20,605,993	113%	21,467,749	108%	23,656,968	20,755,277	114%
School Site Supervision	13,275,935	14,220,066	93%	13,758,261	96%	11,230,415	10,536,045	107%
Total Operations and Maintenance	92,933,620	92,805,153	100%	93,310,153	100%	91,107,716	90,007,991	101%
Subtotal Operating Expenditures	**$ 983,986,494**	**$ 988,584,559**	**100%**	**$ 985,476,658**	**100%**	**$ 978,247,036**	**$ 968,777,875**	**101%**
Interfund Transfers Out/(In)								
Capital Reserve	$ 15,000,000	$ 15,000,000	100%	$ 15,000,000	100%	$ 30,000,000	$ 30,000,000	100%
Child Care	-	-	0%	-	0%	700,000	1,500,000	47%
Insurance Reserve	12,523,150	16,823,150	74%	16,823,150	74%	15,817,472	15,817,473	100%
Campus Activity	839,311	900,000	93%	900,000	93%	605,450	899,000	67%
Food Service	2,200,000	4,100,000	54%	4,100,000	54%	2,800,000	3,100,000	90%
Employee Benefits	6,800,000	2,500,000	272%	-	0%	-	-	0%
Property Management (In)	(400,000)	(400,000)	100%	(400,000)	100%	(400,000)	(400,000)	100%
Subscription proceeds	-	-	0%	-		(884,415)	-	0%
Subtotal Interfund Transfers	**$ 36,962,461**	**$ 38,923,150**	**95%**	**$ 36,423,150**	**101%**	**$ 48,638,506**	**$ 50,916,473**	**96%**
Total Expenditures Plus Transfers	**$ 1,020,948,955**	**$ 1,027,507,709**	**99%**	**$ 1,021,899,808**	**100%**	**$ 1,026,885,542**	**$ 1,019,694,348**	**101%**

JEFFCO PUBLIC SCHOOLS

Debt Service Fund
For the year ending June 30, 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 (Audited)	Revised Budget	% of Revised Budget
Revenues								
Property Tax	$ 105,673,828	$ 105,735,279	100%	$ 87,542,983	121%	$ 79,705,322	$ 78,095,342	102%
Interest	3,253,333	3,114,489	104%	2,578,625	126%	3,122,307	1,507,231	207%
Total Revenues	**$ 108,927,161**	**$ 108,849,768**	**100%**	**$ 90,121,608**	**121%**	**$ 82,827,629**	**$ 79,602,573**	**104%**
Expenditures								
Debt Service								
Principal Retirements	$ 86,965,742	88,027,068	99%	$ 38,975,000	223%	$ 37,220,000	$ 37,220,000	100%
Interest and Fiscal Charges	29,492,712	29,476,618	100%	29,476,618	100%	30,604,172	30,604,172	100%
Total Expenditures	**$ 116,458,454**	**$ 117,503,686**	**99%**	**$ 68,451,618**	**170%**	**$ 67,824,172**	**$ 67,824,172**	**100%**
Income (Loss) from Operations	**$ (7,531,293)**	**$ (8,653,919)**	**87%**	**$ 21,669,990**	**-35%**	**$ 15,003,457**	**$ 11,778,401**	**127%**
Fund Balance – Beginning	**$ 95,828,181**	**$ 95,828,181**	**100%**	**$ 92,603,125**	**103%**	**$ 80,824,724**	**$ 80,992,291**	**100%**
Fund Balance – Ending	**$ 88,296,888**	**$ 87,174,262**	**101%**	**$ 114,273,115**	**77%**	**$ 95,828,181**	**$ 92,770,692**	**103%**

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 year ending June 30, 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 (Audited)	Revised Budget	% of Revised Budget
Revenues								
Interest	$ 5,407,881	$ 1,500,000	361%	$ 1,500,000	361%	$ 5,337,236	$ 2,085,600	256%
Other	6,990,472	14,800,000	47%	14,800,000	47%	7,298,915	6,400,000	114%
Total Revenues	**$ 12,398,353**	**$ 16,300,000**	**76%**	**$ 16,300,000**	**76%**	**$ 12,636,151**	**$ 8,485,600**	**149%**
Expenditures								
Facility Improvements	$ 23,157,533	$ 28,900,000	80%	$ 34,200,000	68%	$ 31,885,198	$ 67,770,250	47%
New Construction	13,254,978	13,300,000	100%	8,000,000	166%	25,613,115	3,425,000	748%
SIR Storm Damage	376,720	1,300,000	29%	1,300,000	29%	188,281	1,200,000	16%
Other	10,705,745	13,143,828	81%	13,143,828	81%	4,439,690	5,262,578	84%
Principal & Interest Payments	3,204,125	3,363,530	95%	3,363,530	95%	3,206,750	3,379,079	95%
Total Expenditures	**$ 50,699,102**	**$ 60,007,358**	**84%**	**$ 60,007,358**	**84%**	**$ 65,333,034**	**$ 81,036,907**	**81%**
Income (Loss) from Operations	$ (38,300,749)	$ (43,707,358)	88%	$ (43,707,358)	88%	$ (52,696,883)	$ (72,551,307)	73%
Non-Operating Revenues (Expenses)								
Operating Transfer In	$ 15,000,000	$ 15,000,000	100%	$ 15,000,000	100%	$ 30,200,000	$ 30,134,494	100%
Total Non-Operating Revenues (Expenses)	**$ 15,000,000**	**$ 15,000,000**	**100%**	**$ 15,000,000**	**100%**	**$ 30,200,000**	**$ 30,134,494**	**100%**
Net Income (Loss)	**$ (23,300,749)**	**$ (28,707,358)**	**81%**	**$ (28,707,358)**	**81%**	**$ (22,496,883)**	**$ (42,416,813)**	**53%**
Fund Balance – Beginning	**$ 109,425,055**	**$ 109,425,055**	**100%**	**$ 100,000,000**	**109%**	**$ 131,921,938**	**$ 111,240,301**	**119%**
Fund Balance – Ending	**$ 86,124,306**	**$ 80,717,697**	**107%**	**$ 71,292,642**	**121%**	**$ 109,425,055**	**$ 68,823,488**	**159%**

Capital Projects - Building Fund 2020
For the year ending June 30, 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 (Audited)	Revised Budget	% of Revised Budget
Revenues								
Interest	$ 9,417	$ 10,000	94%	$ -	0%	$ 141,580	$ -	0%
Other	-	-	0%	-	0%	-	-	0%
Total Revenues	**$ 9,417**	**$ 10,000**	**94%**	**$ -**	**0%**	**$ 141,580**	**$ -**	**0%**
Expenditures								
Capital Outlay								
Facility Improvements	$ 1,596	$ -	0%	$ -	0%	$ 4,735,705	$ 3,236,726	146%
District Utilization	-	-	0%	-	0%	-	-	0%
Charter Capital Projects/Debt Repayment	-	-	0%	-	0%	20,848	-	0%
New Construction	505	-	0%	-	0%	364,542	-	0%
Bond Issuance and Investment Fees	-	-	0%	-	0%	-	-	0%
Bond Bank Fees	-	-	0%	-	0%	-	-	0%
Other	7,316	10,000	73%	-	0%	411,090	-	0%
Total Expenditures	**$ 9,417**	**$ 10,000**	**94%**	**$ -**	**0%**	**$ 5,532,185**	**$ 3,236,726**	**171%**
Net Income (Loss)	**$ -**	**$ -**	**0%**	**$ -**	**0%**	**$ (5,390,605)**	**$ (3,236,726)**	**60%**
Fund Balance – Beginning	**$ -**	**$ -**	**0%**	**$ -**	**0%**	**$ 5,390,604**	**$ 3,236,726**	**60%**
Fund Balance – Ending	**$ -**	**$ -**	**0%**	**$ -**	**0%**	**$ 0**	**$ -**	**0%**

JEFFCO PUBLIC SCHOOLS

Child Care Fund
For the year ending June 30, 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 (Audited)	Revised Budget	% of Revised Budget
Revenues								
Service Contracts	$ -	$ 182,211	0%	$ 182,211	0%	$ -	$ 185,687	0%
Tuition	7,875,009	8,179,208	96%	8,179,208	96%	7,150,949	6,792,852	105%
Total Revenues	**$ 7,875,009**	**$ 8,361,419**	**94%**	**$ 8,361,419**	**94%**	**$ 7,150,949**	**$ 6,978,539**	**102%**
Expenditures								
Salaries and Employee Benefits	$ 6,035,977	$ 6,683,162	90%	$ 6,672,314	90%	$ 6,158,591	$ 7,067,082	87%
Administrative Services	1,065,152	1,103,949	96%	1,103,949	96%	847,259	1,014,050	84%
Supplies	125,215	119,136	105%	119,136	105%	365,452	241,900	151%
Repairs and Maintenance	50	-	0%	-	0%	150	-	0%
Rent	469,992	571,168	82%	571,168	82%	475,521	-	0%
Depreciation	-	-	0%	-	0%	-	-	0%
Other	-	-	0%	-	0%	-	-	0%
Total Expenditures	**$ 7,696,386**	**$ 8,477,415**	**91%**	**$ 8,466,567**	**91%**	**$ 7,846,973**	**$ 8,323,032**	**94%**
Income (Loss) from Operations	$ 178,623	$ (115,996)	-154%	$ (105,148)	-170%	$ (696,024)	$ (1,344,493)	52%
Non-Operating Revenues (Expenses)								
Operating Transfer from General Fund	-	-	0%	-	0%	700,000	1,500,000	47%
Interest Revenues	114,867	-	0%	-	0%	138,992	-	0%
Operating transfer out	-	-	0%	-	0%	(1,184,707)	-	0%
Total Non-Operating Revenues (Expenses)	**$ 114,867**	**$ -**	**0%**	**$ -**	**0%**	**$ (345,715)**	**$ 1,500,000**	**-23%**
Net Income (Loss)	**$ 293,490**	**$ (115,996)**	**-253%**	**$ (105,148)**	**-279%**	**$ (1,041,738)**	**$ 155,507**	**-670%**
Fund Balance – Beginning	**$ 1,337,780**	**$ 1,337,779**	**100%**	**$ 2,717,451**	**49%**	**$ 2,379,519**	**$ 2,561,944**	**93%**
Fund Balance – Ending	**$ 1,631,270**	**$ 1,221,783**	**134%**	**$ 2,612,303**	**62%**	**$ 1,337,780**	**$ 2,717,451**	**49%**

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 year ending June 30, 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 (Audited)	Revised Budget	% of Revised Budget
Revenues								
Service Contracts	$ 3,207,438	$ 3,170,800	101%	$ 3,170,800	101%	$ 2,819,411	$ 3,124,400	90%
Interest revenues	22,240	-	0%	-	0%	-	-	0%
Total revenues	**$ 3,229,678**	**$ 3,170,800**	**102%**	**$ 3,170,800**	**102%**	**$ 2,819,411**	**$ 3,124,400**	**90%**
Expenditures								
Salaries and Employee Benefits	$ 1,296,430	$ 1,506,493	86%	$ 1,502,062	86%	$ 1,145,523	$ 1,421,197	81%
Administrative Services	130,059	134,876	96%	134,876	96%	107,131	384,876	28%
Utilities	265,107	465,000	57%	465,000	57%	230,400	215,000	107%
Supplies	211,171	261,000	81%	261,000	81%	211,566	261,000	81%
Other	11,897	35,000	34%	35,000	34%	29,631	35,000	85%
Depreciation Expense	89,692	150,000	60%	150,000	60%	89,692	150,000	60%
Total Expenditures	**$ 2,004,357**	**$ 2,552,369**	**79%**	**$ 2,547,938**	**79%**	**$ 1,813,943**	**$ 2,467,073**	**74%**
Income (Loss) from Operations	$ 1,225,321	$ 618,431	198%	$ 622,862	197%	$ 1,005,468	$ 657,327	153%
Non-Operating Revenues (Expenses)								
Operating Transfer Out	$ (575,000)	$ (900,000)	64%	$ (900,000)	64%	$ (800,000)	$ (800,000)	100%
Total Non-Operating Revenues (Expenses)	**$ (575,000)**	**$ (900,000)**	**64%**	**$ (900,000)**	**64%**	**$ (800,000)**	**$ (800,000)**	**100%**
Net Income (Loss)	**$ 650,321**	**$ (281,569)**	**-231%**	**$ (277,138)**	**-235%**	**$ 205,468**	**$ (142,673)**	**-144%**
Fund Balance – Beginning	**$ 1,666,012**	**$ 1,666,012**	**100%**	**$ 1,326,956**	**126%**	**$ 1,460,544**	**$ 1,469,629**	**99%**
Fund Balance – Ending	**$ 2,316,333**	**$ 1,384,443**	**167%**	**$ 1,049,818**	**221%**	**$ 1,666,012**	**$ 1,326,956**	**126%**

JEFFCO PUBLIC SCHOOLS

Grants Fund
For the year ending June 30, 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 (Audited)	Revised Budget	% of Revised Budget
Revenues								
Federal Government	$ 43,025,810	$ 48,652,626	88%	$ 47,605,211	90%	$ 37,754,342	$ 45,621,043	83%
State of Colorado	6,346,040	8,855,826	72%	8,815,826	72%	6,043,292	15,969,294	38%
Gifts and Grants	633,547	3,469,176	18%	2,954,676	21%	1,255,079	6,247,087	20%
Total revenues	**$ 50,005,398**	**$ 60,977,628**	**82%**	**$ 59,375,713**	**84%**	**$ 45,052,713**	**$ 67,837,424**	**66%**
Expenditures								
General Administration	$ 4,088,852	$ 5,340,248	77%	$ 5,199,957	79%	$ 3,854,048	$ 10,274,459	38%
School Administration	1,778,001	274,784	647%	267,565	665%	1,175,478	2,796,419	42%
General Instruction	9,767,504	17,235,693	57%	16,782,902	58%	14,000,513	23,080,224	61%
Special Education Instruction	18,625,969	15,039,054	124%	14,643,970	127%	15,720,247	13,755,302	114%
Instructional Support	19,381,833	21,728,717	89%	21,157,892	92%	21,031,313	16,639,777	126%
Operations and Maintenance	1,051,685	1,343,247	78%	1,307,959	80%	1,868,506	1,161,188	161%
Transportation	7,411	15,885	47%	15,468	48%	21,916	130,055	17%
Capital Outlay	-	-	0%	-	0%	40,200	-	0%
Total Expenditures	**$ 54,701,255**	**$ 60,977,628**	**90%**	**$ 59,375,713**	**92%**	**$ 57,712,221**	**$ 67,837,424**	**85%**
Income (Loss) from Operations	**$ (4,695,857)**	**$ -**	**0%**	**$ -**	**0%**	**$ (12,659,508)**	**$ -**	**0%**
Fund Balance – Beginning	**$ 5,715,257**	**$ 5,715,257**	**100%**	**$ 18,621,851**	**31%**	**$ 18,374,765**	**$ 17,058,075**	**108%**
Fund Balance – Ending	**$ 1,019,400**	**$ 5,715,257**	**18%**	**$ 18,621,851**	**5%**	**$ 5,715,257**	**$ 17,058,075**	**34%**

JEFFCO PUBLIC SCHOOLS

Campus Activity Fund
For the year ending June 30, 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 (Audited)	Revised Budget	% of Revised Budget
Revenues								
Student Activities	$ 5,159,112	$ 5,846,510	88%	$ 5,846,510	88%	$ 3,929,210	$ 4,951,260	79%
Fundraising	2,186,537	2,384,159	92%	2,384,159	92%	1,954,747	2,754,531	71%
Fees and Dues	7,686,154	6,893,600	111%	6,893,600	111%	6,801,654	6,880,855	99%
Donations	5,001,401	4,820,092	104%	4,820,092	104%	4,620,445	4,469,173	103%
Interest	-	-	0%	-	0%	486	2,107	23%
Other	1,099,749	2,566,635	43%	2,566,635	43%	2,935,632	5,526,573	53%
Total Revenues	**$ 21,132,953**	**$ 22,510,996**	**94%**	**$ 22,510,996**	**94%**	**$ 20,242,174**	**$ 24,584,499**	**82%**
Expenditures								
Athletics and Activities	$ 22,442,060	$ 23,818,206	94%	$ 23,818,206	94%	$ 21,958,960	$ 23,512,667	93%
Total Expenditures	**$ 22,442,060**	**$ 23,818,206**	**94%**	**$ 23,818,206**	**94%**	**$ 21,958,960**	**$ 23,512,667**	**93%**
Income (Loss) from Operations	$ (1,309,107)	$ (1,307,210)	100%	$ (1,307,210)	100%	$ (1,716,786)	$ 1,071,832	-160%
Non-Operating Revenues (Expenses)								
Transfer from Other Funds	$ 1,014,311	$ 900,000	113%	$ 900,000	113%	$ 805,450		0%
Total Non-Operating Revenues (Expenses)	**$ 1,014,311**	**$ 900,000**	**113%**	**$ 900,000**	**113%**	**$ 805,450**	**$ -**	**0%**
Net Income (Loss)	**$ (294,796)**	**$ (407,210)**	**72%**	**$ (407,210)**	**72%**	**$ (911,336)**	**$ 1,071,832**	**-85%**
Fund Balance – Beginning	**$ 12,583,606**	**$ 12,583,606**	**100%**	**$ 15,466,774**	**81%**	**$ 13,494,942**	**$ 14,924,416**	**90%**
Fund Balance – Ending	**$ 12,288,810**	**$ 12,176,396**	**101%**	**$ 15,059,564**	**82%**	**$ 12,583,606**	**$ 15,996,248**	**79%**

JEFFCO PUBLIC SCHOOLS

Food Services Fund
For the year ending June 30, 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 (Audited)	Revised Budget	% of Revised Budget
Revenues								
Food Sales/Donations	$ 2,679,011	$ 2,800,000	96%	$ 2,800,000	96%	$ 2,804,653	$ 3,300,000	85%
USDA Commodities	2,521,029	2,700,000	93%	2,700,000	93%	2,917,775	2,500,000	117%
Federal/State Reimbursement	31,145,377	30,470,289	102%	30,470,289	102%	30,485,526	30,229,214	101%
Service Contracts/Catering/Interest	334,483	255,000	131%	255,000	131%	505,596	495,000	102%
Total Revenues	**$ 36,679,901**	**$ 36,225,289**	**101%**	**$ 36,225,289**	**101%**	**$ 36,713,550**	**$ 36,524,214**	**101%**
Expenditures								
Purchased Food	$ 12,150,078	$ 12,569,531	97%	$ 12,569,531	97%	$ 13,273,954	$ 12,966,595	102%
USDA Commodities	2,471,951	2,700,000	92%	2,700,000	92%	2,760,676	2,500,000	110%
Salaries and Employee Benefits	20,012,220	20,732,395	97%	20,723,649	97%	20,903,037	21,548,960	97%
Service Accounts	2,867,194	3,102,079	92%	3,102,079	92%	2,983,563	2,926,314	102%
Supplies	1,622,183	1,797,000	90%	1,797,000	90%	2,022,557	2,219,301	91%
Capital Outlay	31,345	200,000	16%	200,000	16%	675,711	750,000	90%
Total Expenditures	**$ 39,154,971**	**$ 41,101,005**	**95%**	**$ 41,092,259**	**95%**	**$ 42,619,498**	**$ 42,911,170**	**99%**
Income (Loss) from Operations	$ (2,475,071)	$ (4,875,716)	51%	$ (4,866,970)	51%	$ (5,905,948)	$ (6,386,956)	92%
Non-Operating Revenues (Expenses)								
Operating Transfer In	2,200,000	4,100,000	54%	4,100,000	54%	2,800,000	3,100,000	90%
Total Non-Operating Revenues (Expenses)	**$ 2,200,000**	**$ 4,100,000**	**54%**	**$ 4,100,000**	**54%**	**$ 2,800,000**	**$ 3,100,000**	**90%**
Net Income (Loss)	**$ (275,071)**	**$ (775,716)**	**35%**	**$ (766,970)**	**36%**	**$ (3,105,948)**	**$ (3,286,956)**	**94%**
Fund Balance – Beginning	**$ 4,410,646**	**$ 4,410,646**	**100%**	**$ 4,229,638**	**104%**	**$ 7,516,594**	**$ 7,516,954**	**100%**
Fund Balance – Ending	**$ 4,135,575**	**$ 3,634,930**	**114%**	**$ 3,462,668**	**119%**	**$ 4,410,646**	**$ 4,229,998**	**104%**

JEFFCO PUBLIC SCHOOLS

Central Services Fund
For the year ending June 30, 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 (Audited)	Revised Budget	% of Revised Budget
Revenues								
Services	$ 3,257,822	$ 3,200,000	102%	$ 3,200,000	102%	$ 3,300,745	$ 3,200,000	103%
Total Revenues	**$ 3,257,822**	**$ 3,200,000**	**102%**	**$ 3,200,000**	**102%**	**$ 3,300,745**	**$ 3,200,000**	**103%**
Expenditures								
Salaries and Employee Benefits	$ 1,152,732	$ 1,370,811	84%	$ 1,369,534	84%	$ 1,231,188	$ 1,350,832	91%
Utilities	(30,654)	1,000	-3065%	1,000	-3065%	802	1,000	80%
Supplies	1,505,335	1,255,700	120%	1,255,700	120%	1,583,990	1,348,320	117%
Repairs and Maintenance	141,808	197,591	72%	197,591	72%	89,393	424,685	21%
Depreciation	200,991	172,600	116%	172,600	116%	169,285	172,600	98%
Administration	266,121	257,800	103%	257,800	103%	307,548	258,319	119%
Total Expenditures	**$ 3,236,333**	**$ 3,255,502**	**99%**	**$ 3,254,225**	**99%**	**$ 3,382,206**	**$ 3,555,756**	**95%**
Income (Loss) from Operations	$ 21,489	$ (55,502)	-39%	$ (54,225)	-40%	$ (81,461)	$ (355,756)	23%
Non-Operating Revenues (Expenses)								
Interest Revenue	$ 40,948	$ -	0%	$ -	0%	$ 28,525	$ -	0%
Loss on Sale of Capital Assets	-	-	0%	-	0%	(24,375)	-	0%
Total Non-Operating Revenues (Expenses)	**$ 40,948**	**$ -**	**0%**	**$ -**	**0%**	**$ 4,150**	**$ -**	**0%**
	-					-		
Net Income (Loss)	**$ 62,437**	**$ (55,502)**	**-112%**	**$ (54,225)**	**-115%**	**$ (77,311)**	**$ (355,756)**	**22%**
Fund Balance – Beginning	**$ 1,604,260**	**$ 1,604,260**	**100%**	**$ 1,325,815**	**121%**	**$ 1,681,571**	**$ 1,681,571**	**100%**
Fund Balance – Ending	**$ 1,666,697**	**$ 1,548,758**	**108%**	**$ 1,271,590**	**131%**	**$ 1,604,260**	**$ 1,325,815**	**121%**

JEFFCO PUBLIC SCHOOLS

Employee Benefits Fund
For the year ending June 30, 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 (Audited)	Revised Budget	% of Revised Budget
Revenues								
Insurance Premiums	$ 28,466,531	$ 37,634,783	76%	$ 40,134,783	71%	$ 29,525,129	$ 29,265,750	101%
Other						292,311	-	0%
Total Revenues	**$ 28,466,531**	**$ 37,634,783**	**76%**	**$ 40,134,783**	**71%**	**$ 29,817,440**	**$ 29,265,750**	**102%**
Expenditures								
Salaries and Employee Benefits	$ 141,256	$ 199,565	71%	$ 199,565	71%	$ 147,088	$ 180,260	82%
Claim Losses	33,834,268	36,430,804	93%	36,430,804	93%	31,190,862	28,055,688	111%
Premiums Paid	18,081	30,000	60%	30,000	60%	29,622	40,000	74%
Administration	2,272,002	3,484,232	65%	3,484,232	65%	3,427,189	3,410,200	100%
Total Expenditures	**$ 36,265,607**	**$ 40,144,601**	**90%**	**$ 40,144,601**	**90%**	**$ 34,794,761**	**$ 31,686,148**	**110%**
Income (Loss) from Operations	$ (7,799,076)	$ (2,509,818)	311%	$ (9,818)	79437%	(4,977,321)	(2,420,398)	206%
Non-Operating Revenues (Expenses)								
Interest Revenue	$ 535,069	$ -	0%	$ -	0%	$ 536,149	$ -	0%
Operating Transfer In	6,800,000	2,500,000	272%	-	0%	-	-	0%
Total Non-Operating Revenues (Expenses)	**$ 7,335,069**	**$ 2,500,000**	**293%**	**$ -**	**0%**	**$ 536,149**	**$ -**	**0%**
Net Income (loss)	**$ (464,007)**	**$ (9,818)**	**4726%**	**$ (9,818)**	**4726%**	**$ (4,441,172)**	**$ (2,420,398)**	**183%**
Fund Balance – Beginning	**$ 4,963,524**	**$ 4,963,524**	**100%**	**$ 3,228,341**	**154%**	**$ 9,404,696**	**$ 9,404,696**	**100%**
Fund Balance – Ending	**$ 4,499,517**	**$ 4,953,706**	**91%**	**$ 3,218,523**	**140%**	**$ 4,963,524**	**$ 6,984,298**	**71%**

JEFFCO PUBLIC SCHOOLS

Insurance Reserve Fund
For the year ending June 30, 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 (Audited)	Revised Budget	% of Revised Budget
Revenues								
Insurance Premiums/Recoveries	$ 83,009	$ 1,308,199	6%	$ 42,000	198%	$ 169,436	$ 42,000	403%
Services	-	-	0%	-	0%	7,037	-	0%
Total Revenues	**$ 83,009**	**$ 1,308,199**	**6%**	**$ 42,000**	**198%**	**$ 176,473**	**$ 42,000**	**420%**
Expenditures								
Salaries and Employee Benefits	$ 660,676	$ 732,023	90%	$ 730,604	90%	$ 684,130	$ 728,921	94%
Claim Losses	4,362,909	7,620,425	57%	6,325,000	69%	7,941,660	6,150,000	129%
Premiums	6,070,155	7,086,320	86%	7,086,320	86%	6,545,163	7,334,452	89%
Administration	1,182,941	1,694,000	70%	1,723,226	69%	1,009,555	1,646,100	61%
Other	-	-	0%	-	0%	7,677	-	0%
Total Expenditures	**$ 12,276,680**	**$ 17,132,768**	**72%**	**$ 15,865,150**	**77%**	**$ 16,188,185**	**$ 15,859,473**	**102%**
Income (Loss) from Operations	$ (12,193,671)	$ (15,824,569)	77%	$ (15,823,150)	77%	$ (16,011,712)	$ (15,817,473)	101%
Non-Operating Revenues (Expenses)								
Operating Transfer from General Fund	$ 12,523,150	$ 16,823,150	74%	$ 16,823,150	74%	$ 15,817,472	$ 15,817,473	100%
Interest Revenue	888,239	-	0%	-	0%	854,903	-	0%
Total Non-Operating Revenues (Expenses)	**$ 13,411,389**	**$ 16,823,150**	**80%**	**$ 16,823,150**	**80%**	**$ 16,672,375**	**$ 15,817,473**	**105%**
Net Income (Loss)	**$ 1,217,718**	**$ 998,581**	**122%**	**$ 1,000,000**	**122%**	**$ 660,663**	**$ -**	**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	**$ 5,254,017**	**$ 5,034,880**	**104%**	**$ 4,375,636**	**120%**	**$ 4,036,299**	**$ 3,375,636**	**120%**

Glossary of Fund & Expense Definitions

For the Year Ended June 30, 2026

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