

Colorado Springs School District No. 11
Statement of Revenues and Expenditures
General Fund (10)
August, 2005

	<u>MTD</u> <u>Actual</u>	<u>MTD</u> <u>Budget</u>	<u>Variance</u>	<u>Percent</u> <u>Used</u>	<u>YTD</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>	<u>Balance</u>	<u>Percent</u> <u>Used</u>	<u>Footnotes</u>
Revenues									
Local Sources									
Property Taxes	0	4,812,287	(4,812,287)	0.00%	0	57,747,441	(57,747,441)	0.00%	(1)
Specific Ownership Taxes	1,270,831	1,106,637	164,194	114.84%	2,306,106	13,279,644	(10,973,538)	17.37%	(1)
Tuition	65,643	173,083	(107,440)	37.93%	67,438	2,077,000	(2,009,562)	3.25%	
Investment Income	61,179	36,667	24,513	166.85%	129,442	440,000	(310,558)	29.42%	(2)
Tesla Day Care Revenues	9,248	13,333	(4,085)	69.36%	9,248	160,000	(150,752)	5.78%	
Charter School Revenues	76,142	86,667	(10,525)	87.86%	152,284	1,040,000	(887,716)	14.64%	
Athletic Revenues	303,554	166,655	136,899	182.15%	413,582	1,999,863	(1,586,281)	20.68%	
Total Local Sources	1,786,598	6,395,329	(4,608,731)	27.94%	3,078,100	76,743,948	(73,665,848)	4.01%	
State Sources									
State Equalization	8,429,631	7,693,688	735,943	109.57%	7,458,808	92,324,252	(84,865,444)	8.08%	(3)
Vocational Education	0	19,167	(19,167)	0.00%	43,258	230,000	(186,742)	18.81%	(4)
ECEA Revenue	1,381,536	316,667	1,064,869	436.27%	1,381,536	3,800,000	(2,418,464)	36.36%	(4)
State Transportation Revenue	0	107,701	(107,701)	0.00%	0	1,292,406	(1,292,406)	0.00%	(4)
Total State Sources	9,811,167	8,137,222	1,673,946	120.57%	8,883,602	97,646,658	(88,763,056)	9.10%	
Federal PL-874	0	25,000	(25,000)	0.00%	0	300,000	(300,000)	0.00%	
Operating Transfers	0	869,109	(869,109)	0.00%	(5,411,491)	10,429,313	(15,840,804)	-51.89%	(5)
Total Revenues	11,597,765	15,426,660	(3,828,895)	75.18%	6,550,211	185,119,919	(178,569,708)	3.54%	
RESERVED AND DESIGNATED FUND BALANCE (INCLUDING SALARY ACCRUAL UNFUNDING)						24,847,883			
						209,967,802			

Footnotes:

- (1) Property taxes and specific ownership taxes are recorded when collected, thus differ from the prorated budget amount.
- (2) Market factors affect investment income throughout the year.
- (3) Equalization transfers to Capital Reserve fund, Risk fund, and Pre-school fund are recorded at the start of each fiscal year.
- (4) Voc Ed, ECEA, and other state revenues are not evenly received through the year.
- (5) Transfers FROM the General fund to Cap Reserve, and Info Technology funds are recorded at the start of each fiscal year. The transfer TO the General fund from the MLO fund is booked when funds are available and actual costs are quantified. The Annual Budget shows the NET of transfers in and out for the year. \$17,134,462 is budgeted to be transferred IN from MLO, and a total of \$6,705,149 is budgeted to be transferred OUT of the General Fund to other funds.

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Expenditures	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
Instructional Program									
Admin Salaries	0	0	0	N/A	0	0	0	N/A	
Professional Salaries	48,661	42,844	(5,817)	113.58%	84,769	514,129	429,360	16.49%	
Teacher Salaries	5,793,911	6,998,569	1,204,658	82.79%	13,263,736	83,982,833	70,719,097	15.79%	
ESP Salaries	528,140	540,586	12,447	97.70%	707,102	6,487,036	5,779,934	10.90%	
Employee Benefits	1,493,355	1,618,087	124,732	92.29%	2,979,867	19,417,044	16,437,176	15.35%	
Purchased Services	19,572	99,802	80,230	19.61%	19,231	1,197,625	1,178,395	1.61%	
Purch. Property Services	137,251	113,465	(23,786)	120.96%	156,486	1,361,579	1,205,093	11.49%	
Other Purch. Services	172,430	248,107	75,677	69.50%	345,290	2,977,281	2,631,991	11.60%	
Supplies & Materials	553,501	551,047	(2,453)	100.45%	687,391	6,612,567	5,925,176	10.40%	
Capital Outlay	68,508	57,348	(11,160)	119.46%	107,839	688,180	580,341	15.67%	
Indirect Costs	417	417	(0)	100.00%	833	5,000	4,167	16.67%	
Other Expenditures	0	36,693	36,693	0.00%	8,550	440,322	431,772	1.94%	
Total Instructional Services	8,815,746	10,306,966	1,491,220	85.53%	18,361,094	123,683,595	105,322,502	14.85%	
Pupil Services (21000)									
Admin Salaries	7,341	7,341	0	100.00%	14,681	88,086	73,405	16.67%	
Professional Salaries	65,577	71,184	5,607	92.12%	131,936	854,205	722,269	15.45%	
Teacher Salaries	372,799	411,548	38,749	90.58%	784,561	4,938,578	4,154,017	15.89%	
ESP Salaries	41,296	39,351	(1,945)	104.94%	84,437	472,208	387,771	17.88%	(1)
Employee Benefits	106,121	111,896	5,775	94.84%	208,235	1,342,753	1,134,517	15.51%	
Purchased Services	6,743	17,008	10,265	39.65%	6,743	204,099	197,356	3.30%	
Purch. Property Services	0	33	33	0.00%	33	400	367	8.23%	
Other Purch. Services	2,059	3,825	1,766	53.83%	2,232	45,896	43,664	4.86%	
Supplies & Materials	985	3,654	2,669	26.95%	1,640	43,843	42,202	3.74%	
Capital Outlay	418	333	(85)	125.37%	418	4,000	3,582	10.45%	
Other Expenditures	0	50	50	0.00%	150	600	450	25.00%	(2)
Total Pupil Services	603,337	666,222	62,885	90.56%	1,235,066	7,994,667	6,759,601	15.45%	
Instructional Support (22000)									
Admin Salaries	17,157	104,327	87,170	16.45%	144,364	1,251,923	1,107,559	11.53%	(1)
Professional Salaries	175,753	189,628	13,875	92.68%	360,488	2,275,538	1,915,050	15.84%	
Teacher Salaries	245,610	333,827	88,217	73.57%	509,152	4,005,920	3,496,768	12.71%	
ESP Salaries	135,203	159,984	24,781	84.51%	263,362	1,919,804	1,656,442	13.72%	
Employee Benefits	133,755	167,307	33,552	79.95%	273,400	2,007,684	1,734,284	13.62%	
Purchased Services	11,510	86,820	75,309	13.26%	(8,278)	1,041,836	1,050,114	-0.79%	
Purch. Property Services	0	2,122	2,122	0.00%	724	25,467	24,743	2.84%	
Other Purch. Services	23,507	43,462	19,955	54.09%	30,684	521,548	490,864	5.88%	
Supplies & Materials	26,688	47,660	20,972	56.00%	44,824	571,916	527,092	7.84%	
Capital Outlay	8,624	15,108	6,484	57.08%	9,563	181,298	171,735	5.27%	
Other Expenditures	2,900	539	(2,361)	537.87%	2,900	6,470	3,570	44.82%	(2)
Indirect Costs	4,250	0	(4,250)	N/A	8,500	0	(8,500)	N/A	
Total Instructional Support	784,959	1,150,784	365,825	68.21%	1,639,683	13,809,404	12,169,720	11.87%	

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	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
General Administration (23000)									
Admin Salaries	17,456	23,046	5,589	75.75%	46,416	276,549	230,133	16.78%	(1)
Professional Salaries	15,354	20,914	5,560	73.41%	29,920	250,969	221,049	11.92%	
Teacher Salaries	6,755	6,781	26	99.61%	12,831	81,372	68,541	15.77%	
ESP Salaries	15,415	19,758	4,342	78.02%	30,753	237,091	206,338	12.97%	
Employee Benefits	18,962	16,206	(2,756)	117.01%	28,559	194,472	165,913	14.69%	
Purchased Services	87,575	71,188	(16,388)	123.02%	113,745	854,251	740,506	13.32%	
Purch. Property Services	0	475	475	0.00%	156	5,700	5,544	2.73%	
Other Purch. Services	10,209	11,050	841	92.39%	16,719	132,603	115,884	12.61%	
Supplies & Materials	1,584	2,327	743	68.07%	2,653	27,928	25,275	9.50%	
Capital Outlay	0	481	481	0.00%	287	5,775	5,488	4.97%	
Indirect Costs	0	0	0	N/A	0	0	0	N/A	
Other Expenditures	15,992	2,381	(13,611)	671.58%	22,992	28,575	5,583	80.46%	(3)
Total General Administration	189,303	174,607	(14,696)	108.42%	305,031	2,095,285	1,790,254	14.56%	
School Administration (24000)									
Admin Salaries	629,263	671,577	42,314	93.70%	1,250,268	8,058,929	6,808,661	15.51%	
Professional Salaries	0	0	0	N/A	0	0	0	N/A	
Teacher Salaries	9,819	17,744	7,925	55.34%	27,083	212,931	185,849	12.72%	
ESP Salaries	327,576	353,184	25,608	92.75%	630,836	4,238,206	3,607,370	14.88%	
Employee Benefits	220,379	225,210	4,831	97.85%	415,959	2,702,515	2,286,555	15.39%	
Purchased Services	4,937	5,849	911	84.42%	4,541	70,182	65,641	6.47%	
Purch. Property Services	0	7,171	7,171	0.00%	32,692	86,057	53,366	37.99%	(4)
Other Purch. Services	36,137	28,825	(7,312)	125.37%	55,904	345,903	289,999	16.16%	
Supplies & Materials	119,274	135,170	15,896	88.24%	132,068	1,622,044	1,489,977	8.14%	
Capital Outlay	60,311	21,100	(39,211)	285.83%	60,631	253,203	192,572	23.95%	(5)
Other Expenditures	0	0	0	N/A	0	0	0	N/A	
Total School Administration	1,407,696	1,465,831	58,134	96.03%	2,609,981	17,589,971	14,979,990	14.84%	
Business Services (25000)									
Admin Salaries	42,193	43,966	1,773	95.97%	84,386	527,591	443,205	15.99%	
Professional Salaries	68,049	68,360	311	99.55%	132,803	820,324	687,521	16.19%	
ESP Salaries	41,395	40,329	(1,066)	102.64%	84,186	483,949	399,763	17.40%	
Employee Benefits	25,049	28,232	3,184	88.72%	49,040	338,786	289,747	14.48%	
Purchased Services	11,088	12,375	1,287	89.60%	15,069	148,503	133,434	10.15%	
Purch. Property Services	0	489	489	0.00%	246	5,870	5,624	4.19%	
Other Purch. Services	5,656	3,786	(1,870)	149.40%	6,613	45,429	38,816	14.56%	
Supplies & Materials	2,850	2,217	(633)	128.56%	4,540	26,600	22,060	17.07%	
Capital Outlay	209	125	(84)	167.16%	272	1,500	1,228	18.13%	(2)
Other Expenditures	450	431	(19)	104.35%	1,485	5,175	3,690	28.70%	(2)
Indirect Costs	(13,096)	(13,097)	(0)	100.00%	(26,193)	(157,158)	(130,965)	16.67%	
Total Business Services	183,843	187,214	3,371	98.20%	352,447	2,246,569	1,894,122	15.69%	

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Maintenance & Operations (26000)									
Admin Salaries	18,684	18,684	(0)	100.00%	37,368	224,205	186,837	16.67%	
Professional Salaries	32,352	34,043	1,691	95.03%	66,395	408,515	342,120	16.25%	
ESP Salaries	740,162	782,996	42,834	94.53%	1,490,902	9,395,956	7,905,054	15.87%	
Employee Benefits	216,627	221,758	5,132	97.69%	431,120	2,661,101	2,229,981	16.20%	
Purchased Services	24,095	50,754	26,659	47.47%	24,215	609,049	584,835	3.98%	
Purch. Property Services	(37,387)	17,037	54,424	-219.44%	34,479	204,449	169,970	16.86%	(6)
Other Purch. Services	191,292	104,411	(86,880)	183.21%	171,764	1,252,936	1,081,173	13.71%	
Utilities	265,137	413,791	148,654	64.08%	274,378	4,965,495	4,691,117	5.53%	
Supplies & Materials	182,731	139,955	(42,775)	130.56%	325,041	1,679,466	1,354,425	19.35%	
Capital Outlay	339	8,146	7,807	4.16%	339	97,747	97,408	0.35%	
Indirect Costs	(22,454)	(22,454)	0	100.00%	(44,907)	(269,442)	(224,535)	16.67%	
Other Expenditures	0	6,458	6,458	0.00%	270	77,500	77,230	0.35%	
Total Maintenance & Operations	1,611,577	1,775,581	164,005	90.76%	2,811,362	21,306,978	18,495,616	13.19%	
Transportation Services (27000)									
Admin Salaries	7,341	7,341	0	100.00%	14,681	88,086	73,405	16.67%	
Professional Salaries	13,643	13,644	0	100.00%	27,287	163,722	136,435	16.67%	
ESP Salaries	162,654	170,147	7,493	95.60%	240,134	2,041,765	1,801,631	11.76%	
Employee Benefits	49,584	70,841	21,257	69.99%	68,134	850,088	781,954	8.01%	
Purchased Services	8,372	6,367	(2,006)	131.50%	27,735	76,400	48,665	36.30%	(7)
Purch. Property Services	147	96	(51)	153.05%	167	1,150	983	14.54%	
Other Purch. Services	6,327	27,728	21,401	22.82%	267,117	332,740	65,623	80.28%	(8)
Supplies & Materials	39,154	32,721	(6,433)	119.66%	57,450	392,650	335,200	14.63%	
Capital Outlay	295,340	32,819	(262,521)	899.91%	295,340	393,828	98,488	74.99%	
Indirect Costs	0	0	0	N/A	0	0	0	N/A	
Other Expenditures	0	0	0	N/A	0	0	0	N/A	
Total Transportation Services	582,562	361,702	(220,859)	161.06%	998,045	4,340,429	3,342,384	22.99%	
Central Services (28000)									
Admin Salaries	16,744	17,332	588	96.61%	33,489	207,984	174,496	16.10%	
Professional Salaries	26,967	28,228	1,261	95.53%	48,461	338,735	290,274	14.31%	
Teacher Salaries	0	5,233	5,233	0.00%	290	62,790	62,500	0.46%	
ESP Salaries	40,286	47,246	6,960	85.27%	77,197	566,955	489,758	13.62%	
Employee Benefits	25,796	24,403	(1,393)	105.71%	42,742	292,832	250,090	14.60%	
Purchased Services	2,115	15,925	13,810	13.28%	2,710	191,098	188,387	1.42%	
Purch. Property Services	0	250	250	0.00%	249	3,003	2,754	8.29%	
Other Purch. Services	25,561	39,796	14,235	64.23%	240,094	477,549	237,455	50.28%	(9)
Supplies & Materials	1,749	3,567	1,818	49.03%	2,224	42,800	40,576	5.20%	
Capital Outlay	5,184	3,508	(1,676)	147.78%	6,024	42,100	36,076	14.31%	
Indirect Costs	(1,509)	(1,509)	(0)	100.00%	(3,018)	(18,109)	(15,091)	16.67%	
Other Expenditures	0	561	561	0.00%	80	6,732	6,652	1.19%	
Total Central Services	142,893	184,539	41,646	77.43%	450,543	2,214,469	1,763,926	20.35%	

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Other Services (29000)									
Admin Salaries	0	29,354	29,354	0.00%	0	352,246	352,246	0.00%	
Professional Salaries	6,126	6,126	0	100.00%	12,233	73,506	61,273	16.64%	
Teacher Salaries	0	70	70	0.00%	0	843	843	0.00%	
ESP Salaries	4,814	18,391	13,577	26.17%	8,437	220,686	212,249	3.82%	
Employee Benefits	12,028	14,092	2,063	85.36%	20,742	169,102	148,360	12.27%	
Purchased Services	0	8,696	8,696	0.00%	409	104,354	103,945	0.39%	
Purch. Property Services	0	129	129	0.00%	0	1,550	1,550	0.00%	
Other Purch. Services	2,220	11,858	9,638	18.72%	52,220	142,291	90,071	36.70%	(10)
Supplies & Materials	0	198	198	0.14%	0	2,375	2,375	0.01%	
Capital Outlay	0	25	25	0.00%	0	300	300	0.00%	
Other Expenditures	0	52	52	0.00%	0	625	625	0.00%	
Total Other Services	25,188	88,990	63,802	28.30%	94,041	1,067,878	973,837	8.81%	
Community Services (30000)									
Admin Salaries	0	0	0	N/A	0	0	0	N/A	
Professional Salaries	8,921	9,248	327	96.46%	18,155	110,978	92,823	16.36%	
Teacher Salaries	0	0	0	N/A	0	0	0	N/A	
ESP Salaries	32,824	40,898	8,074	80.26%	50,033	490,771	440,738	10.19%	
Employee Benefits	5,347	6,547	1,200	81.68%	9,223	78,563	69,340	11.74%	
Purchased Services	316	125	(191)	252.86%	359	1,500	1,141	23.94%	(2)
Purch. Property Services	0	616	616	0.00%	195	7,390	7,195	2.64%	
Other Purch. Services	0	605	605	0.00%	0	7,255	7,255	0.00%	
Supplies & Materials	1,161	1,990	828	58.38%	1,161	23,875	22,714	4.86%	
Capital Outlay	0	562	562	0.00%	0	6,743	6,743	0.00%	
Indirect Costs	1,250	1,250	0	100.00%	2,500	15,000	12,500	16.67%	
Other Expenditures	0	25,500	25,500	0.00%	0	306,000	306,000	0.00%	
Total Community Services	49,819	87,340	37,520	57.04%	81,627	1,048,075	966,448	7.79%	
Other Expenditures & Contingencies									
Purchased Services	0	0	0	N/A	0	0	0	N/A	
Purch. Property Services	0	0	0	N/A	0	0	0	N/A	
Other Purch. Services	0	0	0	N/A	0	0	0	N/A	
Supplies & Materials	0	0	0	N/A	0	0	0	N/A	
Capital Outlay	0	0	0	N/A	0	0	0	N/A	
Other Expenditures	0	1,047,540	1,047,540	0.00%	0	12,570,483	12,570,483	0.00%	(11)
Allocation Clearing	0	0	0	N/A	0	0	0	N/A	
Total Transfers & Contingencies	0	1,047,540	1,047,540	0.00%	0	12,570,483	12,570,483	0.00%	
Total General Fund Expenditures	14,396,923	17,497,317	3,100,394	82.28%	28,938,921	209,967,802	181,028,881	13.78%	
Revenues Over (under) Expenditures	(2,799,158)	(2,070,657)	(6,929,288)	135.18%	(22,388,710)	0	(359,598,589)	N/A	
Prior Year Revenues									
Over (Under) Expenditures	(2,421,065)				(24,909,123)				

Footnotes:

- (1) Salary accounts and some related benefit accounts are currently exceeding the budget target. Budget transfers may be needed.
- (2) Small dollar budget item, may transfer if needed.
- (3) In July 2005, \$7000 was paid to National School Boards for yearly dues, and in August 2005, \$14,998 was paid to CASB for annual dues.
- (4) The annual subscription fee to textorder.com was paid in July 2005 in the amount of \$32,827.
- (5) In August 05, expenditures were recorded for carpet, painting, etc., at several schools, Chipeta, Queen Palmer, Twain, Palmer High, Bristol, and West Middle.
- (6) User charges for Info Tech are \$12,790 per month. Also, there was a correcting entry in August.
- (7) The annual license and maintenance fee for the transportation dept.'s logistics software was paid in July in the amount of \$16,764.
- (8) The annual charges for the Transportation dept to the Risk fund were paid in July in the amount of \$260,790.
- (9) The annual amount of funding for the professional development fund were recorded in July in the amount of \$215,860.
- (10) The yearly contract fee to D & D Marketing for the Coca Cola contract was paid in July in the amount of \$50,000.
- (11) These are contingency reserves for the General Fund, which includes the District contingency reserves, and the Tabor 3 % contingency reserves.

Colorado Springs School District No. 11
Statement of Revenues and Expenditures
General Fund (10)
August, 2005

	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
Expenditures by Major Program									
Instructional Services	8,815,746	10,306,966	1,491,220	85.53%	18,361,094	123,683,595	105,322,502	14.85%	
Pupil Services	603,337	666,222	62,885	90.56%	1,235,066	7,994,667	6,759,601	15.45%	
Instructional Support	784,959	1,150,784	365,825	68.21%	1,639,683	13,809,404	12,169,720	11.87%	
General Administration	189,303	174,607	(14,696)	108.42%	305,031	2,095,285	1,790,254	14.56%	
School Administration	1,407,696	1,465,831	58,134	96.03%	2,609,981	17,589,971	14,979,990	14.84%	
Business Services	183,843	187,214	3,371	98.20%	352,447	2,246,569	1,894,122	15.69%	
Maintenance & Operations	1,611,577	1,775,581	164,005	90.76%	2,811,362	21,306,978	18,495,616	13.19%	
Transportation Services	582,562	361,702	(220,859)	161.06%	998,045	4,340,429	3,342,384	22.99%	
Central Services	142,893	184,539	41,646	77.43%	450,543	2,214,469	1,763,926	20.35%	
Other Services	25,188	88,990	63,802	28.30%	94,041	1,067,878	973,837	8.81%	
Community Services	49,819	87,340	37,520	57.04%	81,627	1,048,075	966,448	7.79%	
Misc Expenses & Transfers	0	1,047,540	1,047,540	0.00%	0	12,570,483	12,570,483	0.00%	(11)
Total Programs	14,396,923	17,497,317	3,100,394	82.28%	28,938,921	209,967,802	181,028,881	13.78%	

	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
Expenditures by Major Account									
Admin Salaries	756,179	922,967	166,788	81.93%	1,625,653	11,075,599	9,449,946	14.68%	
Professional Salaries	461,404	484,218	22,815	95.29%	912,447	5,810,621	4,898,174	15.70%	
Teacher Salaries	6,428,894	7,773,772	1,344,878	82.70%	14,597,653	93,285,267	78,687,614	15.65%	
ESP Salaries	2,069,764	2,212,869	143,105	93.53%	3,667,378	26,554,427	22,887,049	13.81%	
Employee Benefits	2,307,003	2,504,578	197,575	92.11%	4,527,021	30,054,939	25,527,918	15.06%	
Purchased Services	176,325	374,908	198,584	47.03%	206,479	4,498,896	4,292,418	4.59%	
Purch. Property Services	100,011	141,885	41,874	70.49%	225,427	1,702,615	1,477,188	13.24%	
Other Purch. Services	475,398	523,453	48,055	90.82%	1,188,637	6,281,432	5,092,795	18.92%	
Supplies & Materials	909,106	920,505	11,399	98.76%	1,233,786	11,046,064	9,812,278	11.17%	
Utilities	285,707	413,791	128,085	69.05%	299,585	4,965,495	4,665,910	6.03%	
Capital Outlay	438,935	139,556	(299,378)	314.52%	480,714	1,674,674	1,193,960	28.70%	
Indirect Costs	(31,142)	(35,392)	(4,250)	87.99%	(62,285)	(424,709)	(362,424)	14.67%	
Other Expenditures	19,342	1,120,207	1,100,865	1.73%	36,427	13,442,482	13,406,055	0.27%	(11)
Total Objects	14,396,923	17,497,317	3,100,394	82.28%	28,938,921	209,967,802	181,028,881	13.78%	

Colorado Springs School District No. 11
Statement of Revenues and Expenditures
Preschool Fund (19)
August, 2005

	MTD <u>Actual</u>	MTD <u>Budget</u>	<u>Variance</u>	Percent <u>Used</u>	YTD <u>Actual</u>	Annual <u>Budget</u>	<u>Balance</u>	Percent <u>Used</u>	<u>Footnotes</u>
Revenues									
Investment Income	0	0	0	N/A	0	0	0	N/A	
State Equalization Allocation	0	151,192	(151,192)	0.00%	1,814,299	1,814,299	0	100.00%	(1)
Other Local Revenues	0	0	0	N/A	0	0	0	N/A	
Allocation to Charter Schools	(14,508)	(14,508)	(0)	100.00%	(29,016)	(174,095)	145,079	16.67%	
Interfund Transfers	0	7,871	(7,871)	0.00%	0	94,454	(94,454)	0.00%	(2)
Total Revenues	(14,508)	144,555	(159,063)	-10.04%	1,785,283	1,734,658	50,625	102.92%	
Expenditures									
Full Day Kindergarten (001FK)									
Teacher Salaries	14,096	15,305	1,209	92.10%	29,289	183,656	154,367	15.95%	
ESP Salaries	8,126	7,544	(582)	107.72%	8,126	90,522	82,396	8.98%	
Employee Benefits	5,315	4,103	(1,212)	129.54%	8,178	49,238	41,060	16.61%	
Purchased Services	0	0	0	N/A	0	0	0	N/A	
Supplies & Materials	0	724	724	0.00%	0	8,684	8,684	0.00%	
Capital Outlay	0	0	0	N/A	0	0	0	N/A	
Total Full Day Kindergarten Expend.	27,536	27,675	139	99.50%	45,593	332,100	286,507	13.73%	
General Preschool Education (00400)									
Teacher Salaries	38,674	50,052	11,378	77.27%	78,734	600,629	521,895	13.11%	
ESP Salaries	12,548	13,949	1,402	89.95%	23,571	167,393	143,822	14.08%	
Employee Benefits	11,454	15,203	3,749	75.34%	22,169	182,434	160,265	12.15%	
Purchased Services	1,194	18,887	17,693	6.32%	1,194	226,642	225,449	0.53%	
Supplies & Materials	1,219	3,179	1,960	38.35%	9,029	38,145	29,116	23.67%	(3)
Capital Outlay	0	0	0	N/A	0	0	0	N/A	
Total General Preschool Expenditures	65,089	101,270	36,182	64.27%	134,697	1,215,243	1,080,546	11.08%	
Administration (22380)									
Admin Salaries	0	0	0	N/A	0	0	0	N/A	
Professional Salaries	5,948	5,951	3	99.95%	11,878	71,415	59,537	16.63%	
Teacher Salaries	5,592	5,930	338	94.30%	11,526	71,163	59,637	16.20%	
ESP Salaries	1,080	873	(207)	123.65%	1,944	10,481	8,537	18.55%	
Employee Benefits	2,878	2,216	(662)	129.89%	5,062	26,586	21,524	19.04%	
Purchased Services	78	489	411	15.98%	78	5,870	5,792	1.33%	
Supplies & Materials	173	150	(23)	115.61%	504	1,800	1,296	28.02%	(4)
Total Administration Expenditures	15,750	15,610	(140)	100.90%	30,993	187,315	156,322	16.55%	
Total Expenditures	108,375	144,555	36,180	74.97%	211,283	1,734,658	1,523,375	12.18%	
Revenues Over (under) Expenditures	(122,883)	0	(195,243)	N/A	1,574,000	0	(1,472,750)	N/A	
Fund Balance, Beginning of Year					0				
Fund Balance, Year to Date					\$ 1,574,000				

Footnotes:

- (1) The Preschool fund's share of state equalization is recorded at the start of each fiscal year.
- (2) The remaining transfer from the General Fund will be made at year-end pending analysis of actual costs incurred in each program.
- (3) In July, \$7,810 was expended for instructional supplies and materials to start the school year.
- (4) Small dollar budget item, may transfer if needed.

Colorado Springs School District No. 11
Statement of Revenues and Expenditures
Capital Reserve Fund (21)
August, 2005

	<u>MTD</u> <u>Actual</u>	<u>MTD</u> <u>Budget</u>	<u>Variance</u>	<u>Percent</u> <u>Used</u>	<u>YTD</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>	<u>Balance</u>	<u>Percent</u> <u>Used</u>	<u>Footnotes</u>
Revenues									
State Equalization	0	443,701	(443,701)	0.00%	5,324,408	5,324,408	0	100.00%	(1)
Other State Revenues	0	0	0	N/A	0	0	0	N/A	
Investment Income	53,753	16,667	37,087	322.52%	108,213	200,000	(91,787)	54.11%	
Governmental Revenues	57,081	16,667	40,414	342.49%	57,081	200,000	(142,919)	28.54%	
Interfund Transfers	0	258,107	(258,107)	0.00%	3,097,287	3,097,287	0	100.00%	(2)
Other Revenues	16,594	25,000	(8,406)	66.38%	33,188	300,000	(266,812)	11.06%	
Other Local Revenues	228,130	18,333	209,797	1244.34%	270,178	220,000	50,178	122.81%	
Fund Balance & Reserves		1,043,234	(1,043,234)	0.00%		12,518,812	(12,518,812)	0.00%	
Total Revenues	355,558	1,821,709	(1,466,151)	19.52%	8,890,355	21,860,507	(12,970,152)	40.67%	
Expenditures									
Instructional	426,816	109,126	(317,690)	391.12%	426,816	1,309,512	882,696	32.59%	
Instructional Support	0	18,738	18,738	0.00%	0	224,854	224,854	0.00%	
School Administration	3,463	3,782	319	91.57%	6,926	45,381	38,455	15.26%	
Maintenance & Operations	22,502	25,046	2,544	89.84%	43,235	300,556	257,321	14.39%	
Transportation Services	151,795	68,135	(83,660)	222.79%	151,795	817,616	665,821	18.57%	
Central Services	3,548	6,019	2,470	58.95%	7,085	72,223	65,138	9.81%	
Food Services	0	0	0	N/A	0	0	0	N/A	
Site & Improvements	19	0	(19)	N/A	37	0	(37)	N/A	
Building Acquisition & Const	12,915	17,324	4,409	74.55%	12,915	207,893	194,978	6.21%	
Building Improvement Svcs	1,016,038	673,571	(342,467)	150.84%	882,595	8,082,849	7,200,254	10.92%	
Debt Service	94,773	185,025	90,252	51.22%	201,016	2,220,295	2,019,279	9.05%	
Contingency	0	714,944	714,944	0.00%	0	8,579,328	8,579,328	0.00%	
Total Expenditures	1,731,869	1,821,709	89,840	95.07%	1,732,420	21,860,507	20,128,087	7.92%	(3)
Revenues Over (under) Expenditures	(1,376,310)	0			7,157,935	0			
Fund Balance, Beginning of Year					12,876,139				
Fund Balance, Year to Date					\$ 20,034,074				

Footnotes:

- (1) State equalization revenue for the entire year was recorded in July.
- (2) The annual transfer from the General fund was recorded in July.
- (3) Capital expenses occur as planned, not in even amounts every month.

Colorado Springs School District No. 11
Statement of Revenues and Expenditures
Designated Purpose Grants Fund (22)
August, 2005

	<u>MTD</u> <u>Actual</u>	<u>MTD</u> <u>Budget</u>	<u>Variance</u>	<u>Percent</u> <u>Used</u>	<u>YTD</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>	<u>Balance</u>	<u>Percent</u> <u>Used</u>	<u>Footnotes</u>
Revenues:									
Federal Revenues	71,162	1,641,439	(1,570,277)	4.34%	832,992	19,697,266	(18,864,274)	4.23%	(1)
State Revenues	0	88,192	(88,192)	0.00%	7,441	1,058,303	(1,050,862)	0.70%	(1)
Local Revenues	61,307	72,551	(11,244)	84.50%	66,307	870,611	(804,304)	7.62%	(1)
Interfund Transfers	0	16,667	(16,667)	0.00%	0	200,000	(200,000)	0.00%	(2)
Beginning Carryover		0	0	N/A		0	0	N/A	
Total Revenues	132,469	1,818,848	(1,686,380)	7.28%	906,739	21,826,180	(20,919,441)	4.15%	
Expenditures:									
Federal Grants									
ABE #84.002	27,434	36,990	9,556	74.17%	53,865	443,878	390,013	12.14%	
Title I - 4010, 5348	315,596	671,250	355,654	47.02%	586,564	8,055,005	7,468,441	7.28%	
Title VI-B 84.027	260,825	507,611	246,787	51.38%	581,892	6,091,337	5,509,445	9.55%	
Perkins Grant (Basic & Tech Prep)	12,353	25,000	12,647	49.41%	37,945	300,000	262,055	12.65%	
PL 99-457 #84.173	30,646	16,689	(13,957)	183.63%	33,183	200,264	167,081	16.57%	
Safe & Drug Free #84.186	12,596	20,683	8,087	60.90%	22,531	248,191	225,660	9.08%	
Even Start #84.213	3,764	8,755	4,991	42.99%	9,397	105,063	95,666	8.94%	
Title VI 84.298	3,644	12,863	9,220	28.33%	6,669	154,359	147,690	4.32%	
Enhanced Educ thru Technology	5,887	15,367	9,480	38.31%	12,013	184,409	172,396	6.51%	
Title III CFDA 84.365 NCLB	7,306	13,751	6,445	53.13%	14,297	165,006	150,709	8.66%	
Title II #84.281, 4367	105,668	177,795	72,127	59.43%	209,436	2,133,544	1,924,108	9.82%	
National Science Foundation	71,008	11,971	(59,037)	593.16%	80,438	143,654	63,216	55.99%	
Other Federal Grants	126,593	92,214	(34,380)	137.28%	232,936	1,106,562	873,626	21.05%	
Contingency		0	0			0	0		
Total Federal Grants	983,320	1,610,939	627,619	61.04%	1,881,165	19,331,272	17,450,107	9.73%	(1)
State and Local Grants	29,406	207,909	178,503	14.14%	50,451	2,494,908	2,444,457	2.02%	
Total Expenditures	1,012,725	1,818,848	806,123	55.68%	1,931,616	21,826,180	19,894,564	8.85%	
Revenues Over (under) Expenditures	(880,257)	0			(1,024,877)	0			

Fund Balance, Beginning of Year

0

Fund Balance, Year to Date

\$ 0

Balance Sheet Summary	08/31/05
Pooled Cash	(921,536)
Grants Receivable	1,080,099
Deferred Revenue	(465,895)
Other Liabilities	(717,545)
Total Rev over (under) Expend.	\$ (1,024,877)

Footnotes:

- (1) Due to some grants beginning and ending at times other than June 30th, the percentage of budget used will vary from the fiscal year target percentage.
- (2) Transfers in from the General Fund will be made at year-end pending analysis of actual costs incurred in each grant.

Colorado Springs School District No. 11
Statement of Revenues and Expenditures
Mill Levy Override Fund (27)
August, 2005

	<u>MTD</u> <u>Actual</u>	<u>MTD</u> <u>Budget</u>	<u>Variance</u>	<u>Percent</u> <u>Used</u>	<u>YTD</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>	<u>Balance</u>	<u>Percent</u> <u>Used</u>	<u>Footnotes</u>
Revenues:									
Property Taxes	0	1,832,062	(1,832,062)	0.00%	0	21,984,747	(21,984,747)	0.00%	(1)
Property Taxes Uncollectable and Abatements	0	(18,321)	18,321	N/A	0	(219,847)	219,847	N/A	(1)
Interfund transfers	0	(1,735,372)	1,735,372	0.00%	0	(20,824,462)	20,824,462	0.00%	(2)
Fund Balance	0	94,971	(94,971)	0.00%	0	1,139,652	(1,139,652)	0.00%	
					0				
Total Revenues	0	173,341	(173,341)	0.00%	0	2,080,090	(2,080,090)	0.00%	
Expenditures:									
Treasurer Coll Fees	0	4,500	(4,500)	0.00%	0	54,000	(54,000)	0.00%	
Purchased Services	0	0	0	N/A	0	0	0	N/A	
General Supplies	0	0	0	N/A	0	0	0	N/A	
Contingency	0	168,841	(168,841)	0.00%	0	2,026,090	(2,026,090)	0.00%	
Total Expenditures	0	173,341	(173,341)	0.00%	0	2,080,090	(2,080,090)	0.00%	
Revenues Over (under) Expenditures	0	0			0	0			
Fund Balance, Beginning of Year					2,428,470				
Fund Balance, Year to Date					\$ 2,428,470				

Footnotes:

- (1) Property taxes are recorded when collected, thus differ from the prorated budget amount.
- (2) Transfers out of MLO occur when funds are available, pending quantification of actual costs.

Colorado Springs School District No. 11
Statement of Revenues and Expenditures
Information & Technology Fund (29)
August, 2005

	<u>MTD</u> <u>Actual</u>	<u>MTD</u> <u>Budget</u>	<u>Variance</u>	<u>Percent</u> <u>Used</u>	<u>YTD</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>	<u>Balance</u>	<u>Percent</u> <u>Used</u>	<u>Footnotes</u>
Revenues:									
Interfund Transfers	0	466,534	(466,534)	0.00%	999,204	5,598,408	(4,599,204)	17.85%	(1)
Technology Services	83,735	83,735	(0)	100.00%	167,470	1,004,822	(837,352)	16.67%	
Other Income	0	0	0	N/A		0	0	N/A	
Investment Income	6,159	2,083	4,075	295.61%	12,965	25,000	(12,035)	51.86%	(2)
Fund Balance	0	149,613	(149,613)	0.00%		1,795,351	(1,795,351)	0.00%	
Total Revenues	89,894	701,965	(612,072)	12.81%	1,179,639	8,423,581	(7,243,942)	14.00%	
Expenses:									
Technical Equip Maint (26400)									
Salaries	61,755	61,454	(301)	100.49%	119,771	737,448	617,677	16.24%	
Benefits	12,431	12,615	184	98.54%	23,961	151,378	127,417	15.83%	
Purchased Services	6,543	8,649	2,107	75.64%	6,543	103,793	97,250	6.30%	
Supplies & Materials	8,701	4,896	(3,805)	177.71%	9,389	58,750	49,361	15.98%	
Capital Outlay	0	5,417	5,417	0.00%	0	65,000	65,000	0.00%	
Dues & Fees	0	8	8	0.00%	0	100	100	0.00%	
Tech Equip Maint	89,429	93,039	3,610	96.12%	159,664	1,116,469	956,805	14.30%	
Central Support (28050, 28400, 28440, 28450)									
Salaries	169,483	173,650	4,167	97.60%	326,704	2,083,802	1,757,098	15.68%	
Benefits	33,993	32,736	(1,257)	103.84%	63,303	392,830	329,527	16.11%	
Purchased Services	184,047	202,781	18,734	90.76%	549,241	2,433,372	1,884,131	22.57%	
Supplies & Materials	78	3,083	3,005	2.54%	857	37,000	36,143	2.32%	
Capital Outlay	66,624	68,630	2,007	97.08%	69,683	823,563	753,880	8.46%	
Dues & Fees	620	48	(572)	1293.91%	1,240	575	(665)	215.65%	(3)
Contingency	0	25,369	25,369	0.00%	0	304,423	304,423	0.00%	
Central Support	454,846	506,297	51,451	89.84%	1,011,028	6,075,565	5,064,537	16.64%	
Total Expenditures	544,275	599,336	55,061	90.81%	1,170,692	7,192,034	6,021,342	16.28%	
Revenues Over (under) Expenditures	(454,381)	102,629			8,947	1,231,547			
Fund Balance, Beginning of Year					1,639,786				
Fund Balance, Year to Date					\$ 1,648,733				

Footnotes:

- (1) Half of the transfer from the General fund occurs in July, and the other half in January of each fiscal year.
The transfer from the MLO fund to the IT Fund will be recorded when funds are available in MLO.
- (2) Market factors affect investment income throughout the year.
- (3) Annual maintenance fee was paid in August to Avaya for the voice mail system.

Colorado Springs School District No. 11
Statement of Revenues and Expenditures
Debt Service Fund (31)
August, 2005

	MTD		Variance	Percent Used	YTD		Annual Balance	Percent Used	Footnotes
	Actual	Budget			Actual	Budget			
Revenues:									
Current Property Taxes	0	727,296	(727,296)	0.00%	0	8,727,552	(8,727,552)	0.00%	(1)
Delinquent Taxes & Interest	0	18,750	(18,750)	0.00%	0	225,000	(225,000)	N/A	
Property Tax Abatements	0	(7,461)	7,461	0.00%	0	(89,526)	89,526	N/A	
Investment Income	15,365	5,000	10,365	307.31%	24,776	60,000	(35,224)	41.29%	(2)
Fund Balance	0	469,705	(469,705)	0.00%	0	5,636,458	(5,636,458)	0.00%	
Total Revenues	15,365	1,213,290	(1,197,925)	1.27%	24,776	14,559,484	(14,534,708)	0.17%	
Expenditures:									
Treasurer Services	0	42	42	0.00%	550	500	(50)	110.00%	(3)
Debt Service - Principal	0	241,667	241,667	0.00%	0	2,900,000	2,900,000	0.00%	(4)
Debt Service - Interest	0	455,808	455,808	0.00%	0	5,469,696	5,469,696	0.00%	(4)
Operating Reserve	0	515,774	515,774	0.00%	0	6,189,288	6,189,288	0.00%	
Total Expenditures	0	1,213,290	1,213,290	0.00%	550	14,559,484	14,558,934	0.00%	
Revenues Over (under) Expenditures	15,365	0			24,226	0			
Fund Balance, Beginning of Year					5,582,187				
Fund Balance, Year to Date					\$ 5,606,413				

Footnotes:

- (1) Property taxes are recorded when collected, thus differ from the prorated budget amount.
- (2) Market factors affect investment income throughout the year.
- (3) Additional budget required.
- (4) A principal payment for the general obligation debt is made on December 1 and interest payments are made on December 1 and June 1.

Colorado Springs School District No. 11
Statement of Revenues and Expenses
Food Service Fund (51)
August, 2005

	MTD		Variance	Percent Used	YTD		Annual Balance	Percent Used	Footnotes
	Actual	Budget			Actual	Budget			
Revenues:									
Food Sales	263,288	277,171	(13,883)	94.99%	263,526	3,326,054	(3,062,528)	7.92%	
Catering	26,148	0	26,148	N/A	44,331	0	44,331	N/A	
Other Income	32,510	13,676	18,834	237.71%	39,806	164,115	(124,309)	24.25%	
Federal Reimbursement	181,529	277,142	(95,613)	65.50%	181,529	3,325,701	(3,144,172)	5.46%	
Commodities & Head Start	0	24,167	(24,167)	0.00%	0	290,005	(290,005)	0.00%	
Investment Income	(130)	0	(130)	N/A	(233)	0	(233)	N/A	
Operating Transfers	0	7,500	(7,500)	0.00%	0	90,000	(90,000)	0.00%	
Total Revenues	503,344	599,656	(96,312)	83.94%	528,958	7,195,875	(6,666,917)	7.35%	
Expenses:									
Salary Accounts	174,191	188,329	14,138	92.49%	203,869	2,259,951	2,056,082	9.02%	
Employee Benefits	37,016	43,902	6,886	84.32%	42,393	526,819	484,426	8.05%	
Food Purchases	197,748	207,030	9,282	95.52%	203,656	2,484,363	2,280,707	8.20%	
Commodity Items	0	24,167	24,167	0.00%	0	290,005	290,005	0.00%	
Administrative & Mgmt Fees	20,000	0	(20,000)	N/A	20,000	0	(20,000)	N/A	
Purchased Services	44,231	43,739	(492)	101.12%	163,127	524,863	361,736	31.08%	(1)
Supplies	24,612	32,258	7,646	76.30%	30,789	387,096	356,307	7.95%	
Capital Outlay	21	2,350	2,329	0.91%	21	28,200	28,179	0.08%	
Depreciation	8,335	10,833	2,498	76.94%	16,670	130,000	113,330	12.82%	
Indirect Costs	26,826	28,732	1,906	93.37%	53,652	344,781	291,130	15.56%	
Contingency and other	0	7,917	7,917	0.00%	0	95,000	95,000	0.00%	
Total Expenses	532,980	589,257	56,277	90.45%	734,176	7,071,078	6,336,902	10.38%	
Net Income(Loss)	(29,636)	10,400			(205,218)	124,797			
Retained Earnings, Beginning of Year					1,109,905				
Retained Earnings, Year to Date					\$ 904,687				

Footnotes:
(1) The workers' compensation charge of \$87,985 for the year was recorded in July.

Colorado Springs School District No. 11
Statement of Revenues and Expenses
Community Education Fund (56)
August, 2005

	<u>MTD</u> <u>Actual</u>	<u>MTD</u> <u>Budget</u>	<u>Variance</u>	<u>Percent</u> <u>Used</u>	<u>YTD</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>	<u>Balance</u>	<u>Percent</u> <u>Used</u>	<u>Footnotes</u>
Revenues:									
Tuition Revenue Community Ed	1,586	5,000	(3,414)	31.72%	3,568	60,000	(56,433)	5.95%	
Tuition Revenue Summer School	0	0	0	N/A	0	0	0	N/A	
Tuition Revenue Adult Education	14,925	14,583	342	102.34%	14,925	175,000	(160,075)	8.53%	
Tuition Revenue GED Services	0	5,406	(5,406)	0.00%	0	64,870	(64,870)	0.00%	
Misc Revenue GED Services	1,970	0	1,970	N/A	2,755	0	2,755	N/A	
Interest Income	374	0	374	N/A	771	0	771	N/A	
Beginning Net Assets		0	0	N/A		0	0	N/A	
Total Revenue	18,855	24,989	(6,134)	75.45%	22,019	299,870	(277,851)	7.34%	
Expenses:									
Community Ed Programs:									
Salaries	2,342	4,703	(2,361)	49.80%	5,642	56,432	(50,790)	10.00%	
Employee Benefits	407	775	(367)	52.59%	997	9,295	(8,298)	10.72%	
Purchased Services	184	1,621	(1,438)	11.33%	540	19,455	(18,915)	2.77%	
Purch. Property Services	0	0	0	N/A	0	0	0	N/A	
Supplies and Materials	0	160	(160)	0.00%	0	1,925	(1,925)	0.00%	
Capital Outlay	0	50	(50)	0.00%	0	600	(600)	0.00%	
Contingency	0	3,354	(3,354)	0.00%	0	40,251	(40,251)	0.00%	
Transfer to General Fund	0	0	(7,730)	N/A	0	0	0	N/A	
Total Expenses Community Ed	2,933	10,663	(15,460)	27.51%	7,178	127,958	(120,780)	5.61%	
Adult Ed and GED Programs:									
Salaries	16,798	14,087	2,711	119.24%	26,247	169,048	(142,801)	15.53%	
Employee Benefits	2,403	2,154	249	111.54%	4,033	25,853	(21,820)	15.60%	
Purchased Services	1,030	1,929	(899)	53.40%	1,030	23,150	(22,120)	4.45%	
Purch. Property Services	0	0	0	N/A	0	0	0	N/A	
Supplies and Materials	2,451	3,292	(841)	74.46%	9,701	39,500	(29,799)	24.56%	(1)
Capital Outlay	0	83	(83)	0.00%	348	1,000	(652)	34.80%	(2)
Contingency	0	6,164	(6,164)	0.00%	0	73,965	(73,965)	0.00%	
Transfer to General Fund	0	0	(28,217)	N/A	0	0	0	N/A	
Total Expenses Adult Ed	22,682	27,710	(33,245)	81.86%	41,359	332,516	(291,157)	12.44%	
Total Expenses	25,616	38,373	(48,705)	66.75%	48,537	460,474	(411,937)	10.54%	
Net Income(Loss)	(6,760)	(13,384)			(26,518)	(160,604)			
Retained Earnings, Beginning of Year					148,970				
Retained Earnings, Year to Date					\$ 122,452				

Footnotes:

- (1) Textbooks purchased in July totaled \$7,250.
- (2) Small dollar budget item, may transfer if needed.

Colorado Springs School District No. 11
Statement of Revenues and Expenses
Risk Related Activity Fund (64)
August, 2005

	<u>MTD</u> <u>Actual</u>	<u>MTD</u> <u>Budget</u>	<u>Variance</u>	<u>Percent</u> <u>Used</u>	<u>YTD</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>	<u>Balance</u>	<u>Percent</u> <u>Used</u>	<u>Footnotes</u>
Revenues:									
State Equalization	0	189,157	(189,157)	0.00%	2,269,879	2,269,879	0	100.00%	(1)
Transfer from General Fund	0	91,667	(91,667)	0.00%	1,100,000	1,100,000	0	100.00%	(1)
Employee Contributions	726,769	746,799	(20,030)	97.32%	1,494,031	8,961,586	(7,467,555)	16.67%	
Employer Contributions	1,174,725	1,343,814	(169,089)	87.42%	2,463,600	16,125,764	(13,662,164)	15.28%	
Workers Comp Contributions	0	34,354	(34,354)	0.00%	412,250	412,250	0	100.00%	(1)
Errors and Omissions	0	0	0	N/A	0	0	0	N/A	
Subrogation Recoveries	577	41,667	(41,090)	1.38%	1,044	500,000	(498,956)	0.21%	
Investment Income	11,525	15,047	(3,522)	76.60%	29,421	180,559	(151,138)	16.29%	
Beginning Net Assets	0	258,129	(258,129)	0.00%	0	3,097,551	(3,097,551)	0.00%	
Total Revenues	1,913,595	2,720,632	(807,037)	70.34%	7,770,225	32,647,589	(24,877,364)	23.80%	
Expenses:									
Health & Vision Insurance	1,979,750	1,956,283	(23,468)	101.20%	3,951,783	23,475,392	19,523,610	16.83%	
Dental Insurance	264,631	212,023	(52,608)	124.81%	420,758	2,544,279	2,123,521	16.54%	
Life Insurance	44,030	51,026	6,997	86.29%	94,372	612,317	517,945	15.41%	
LTD Insurance	25,663	27,582	1,919	93.04%	51,326	330,980	279,654	15.51%	
Workers Comp	115,225	118,919	3,694	96.89%	311,457	1,427,031	1,115,574	21.83%	(2)
General Liability	(1,104)	18,726	19,830	-5.89%	81,599	224,714	143,115	36.31%	(3)
Other Insurances	29,690	67,563	37,873	43.94%	95,226	810,759	715,533	11.75%	
Errors & Omissions	4,259	23,966	19,707	17.77%	58,791	287,596	228,805	20.44%	(4)
Safety	8,835	16,005	7,171	55.20%	21,863	192,065	170,203	11.38%	
Buildings & Vehicles	40	47,500	47,460	0.08%	174,242	570,000	395,758	30.57%	(5)
Total Expenditures	2,471,018	2,539,594	68,576	97.30%	5,261,415	30,475,133	25,213,718	17.26%	
Net Income(Loss)	(557,423)	181,038			2,508,810	2,172,456			
Retained Earnings, Beginning of Year					1,684,993				
Retained Earnings, Year to Date					\$ 4,193,803				

Footnotes:

- (1) FY05/06 transfers were booked in July 05.
- (2) The amount of July claims are currently exceeding the budget target percentage.
- (3) The annual premium paid in July was \$86,115.
- (4) The annual premium paid in July was \$62,359.
- (5) The annual premium paid in July was \$174,203.

Reserve Amounts as of:	08/31/05
Workers' Compensation	1,657,638
General Liability	67,965
Other Claims & Losses	66,959
Errors & Omissions	6,854
Total Reserves Risk Mgmt.	1,799,415
Terminal Liability (IBNR)	378,257
Claim Fluctuation Reserve	1,900,000
Total Reserves Benefits	2,278,257

Colorado Springs School District No. 11
Statement of Revenues and Expenses
Production Printing Fund (68)
August, 2005

Revenues:	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
Printing Services	136,569	161,296	(24,727)	84.67%	188,210	1,935,552	(1,747,342)	9.72%	
Other Income	0	0	0	N/A	0	0	0	N/A	
Investment Income	0	0	0	N/A	0	0	0	N/A	
Interfund Transfers	0	(13,158)	13,158	N/A	0	(157,895)	157,895	N/A	
Beginning Net Assets		65,992	(65,992)	N/A		791,907	(791,907)	N/A	
Total Revenues	136,569	214,130	(77,562)	63.78%	188,210	2,569,564	(2,381,354)	7.32%	
Expenses:									
Cost of Services (25400)									
Salaries	33,757	40,065	6,308	84.26%	61,270	480,783	419,513	12.74%	
Benefits	8,745	11,218	2,473	77.95%	17,199	134,619	117,420	12.78%	
Purchased Services	11,955	44,456	32,501	26.89%	76,015	533,470	457,455	14.25%	
Supplies & Materials	43,043	24,957	(18,086)	172.47%	45,787	299,481	253,694	15.29%	
Interest Expense	(1,381)	3,304	4,685	-41.81%	26,706	39,642	12,936	67.37%	(1)
Cost of Services	96,119	124,000	27,880	77.52%	226,977	1,487,995	1,261,018	15.25%	
Print Administration (25410)									
Salaries	5,122	5,617	495	91.18%	10,243	67,404	57,161	15.20%	
Benefits	1,111	1,573	461	70.66%	2,203	18,873	16,670	11.67%	
Purchased Services	0	367	367	0.00%	0	4,400	4,400	0.00%	
Supplies & Materials	0	250	250	0.00%	0	3,000	3,000	0.00%	
Other Expenditures	0	42	42	0.00%	0	500	500	0.00%	
Capital Outlay	750	1,167	417	64.29%	750	14,000	13,250	5.36%	
Print Administration	6,983	9,015	2,032	77.46%	13,197	108,177	94,980	12.20%	
Other Expenses									
Depreciation	10,844	16,198	5,355	66.94%	21,687	194,380	172,693	11.16%	
Indirect Costs	3,750	3,750	0	100.00%	7,500	45,000	37,500	16.67%	
Contingency Reserve	0	71,762	71,762	0.00%	0	861,140	861,140	0.00%	
Other Expenses	14,594	91,710	77,116	15.91%	29,187	1,100,520	1,071,333	2.65%	
Total Expenditures	117,696	224,724	107,028	52.37%	269,361	2,696,692	2,427,331	9.99%	
Net Income(Loss)	18,873	(10,594)			(81,151)	(127,128)			
Retained Earnings, Beginning of Year					760,551				
Retained Earnings, End of Year					\$ 679,400				

Footnotes:

(1) The annual interest on two capital leases was paid in July totaling \$29,405.

SUMMARY TOTALS
AS OF DATE:

August, 2005 August, 2005 **BOE FINS**

REVENUE by fund	August, 2005	August, 2005	BUDGET PER ABOVE	BUDGET DOCUMENT	
	CURRENT PERIOD	ACTUAL YEAR TO DATE			
10	11,597,765	6,550,211	209,967,802	209,967,802	-
19	-14,508	1,785,283	1,734,658	1,734,658	-
21	355,558	8,890,355	21,860,507	21,860,507	-
22	132,469	906,739	21,826,180	21,826,180	-
27	0	0	2,080,090	2,080,090	-
29	89,894	1,179,639	8,423,581	8,423,581	-
31	15,365	24,776	14,559,484	14,559,484	-
51	503,344	528,958	7,195,875	7,195,875	-
56	18,855	22,019	299,870	299,870	-
64	1,913,595	7,770,225	30,475,133	30,475,133	-
68	136,569	188,210	2,696,692	2,696,692	-
TOTALS	14,748,907	27,846,415	321,119,872	321,119,872	-
EXPENDITURES FOR FUND 10					
INSTRUCTIONAL	8,815,746	18,361,094	123,683,595	123,925,203	(241,608)
PUPIL SERVICES	603,337	1,235,066	7,994,667	7,915,171	79,496
INSTRUCT SUPPORT	784,959	1,639,683	13,809,404	13,793,781	15,623
GENERAL ADMIN	189,303	305,031	2,095,285	1,982,220	113,065
SCHOOL ADMIN	1,407,696	2,609,981	17,589,971	17,408,169	181,802
BUSINESS SVCS	183,843	352,447	2,246,569	2,219,390	27,179
MAINT & OPERNS	1,611,577	2,811,362	21,306,978	20,779,706	527,272
TRANSPORTATION SVCS	582,562	998,045	4,340,429	4,340,429	-
CENTRAL SVCS	142,893	450,543	2,214,469	2,214,469	-
OTHER SVCS	25,188	94,041	1,067,878	1,067,878	-
COMMUNITY SVCS	49,819	81,627	1,048,075	1,048,075	-
TRANSFERS & CONTING	0	0	12,570,483	13,273,311	(702,828)
TOTAL EXPENDITURES FUND 10	14,396,923	28,938,921	209,967,802	209,967,802	(0)
EXPENDITURES ALL OTHER FUNDS					
	CURRENT PERIOD	ACTUAL YEAR TO DATE	BUDGET PER ABOVE	BUDGET DOCUMENT	
19	108,375	211,283	1,734,658	1,734,658	-
21	1,731,869	1,732,420	21,860,507	21,860,507	-
22	1,012,725	1,931,616	21,826,180	21,826,180	-
27	0	0	2,080,090	2,080,090	-
29	544,275	1,170,692	7,192,034	7,192,034	-
31	0	550	14,559,484	14,559,484	-
51	532,980	734,176	7,071,078	7,071,078	-
56	25,616	48,537	460,474	460,474	-
64	2,471,018	5,261,415	30,475,133	30,475,133	-
68	117,696	269,361	2,696,692	2,696,692	-
	6,544,554	11,360,050	109,956,330	109,956,330	-
				319,924,132	