

Colorado Springs School District No. 11
Statement of Revenues and Expenditures
General Fund (10)
April, 2006

	<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	10,948,962	4,819,575	6,129,387	227.18%	36,787,154	57,834,899	(21,047,745)	63.61%	(1)
Specific Ownership Taxes	998,128	1,168,897	(170,768)	85.39%	11,083,992	14,026,760	(2,942,768)	79.02%	(1)
Tuition	79,823	176,000	(96,177)	45.35%	1,193,565	2,112,000	(918,435)	56.51%	(2)
Investment Income	49,488	39,583	9,905	125.02%	396,102	475,000	(78,898)	83.39%	(3)
Tesla Day Care Revenues	24,552	15,000	9,552	163.68%	149,150	180,000	(30,850)	82.86%	
Charter School Revenues	57,338	70,000	(12,662)	81.91%	702,209	840,000	(137,791)	83.60%	
Athletic Revenues	145,402	155,500	(10,098)	93.51%	1,744,452	1,866,000	(121,548)	93.49%	
Total Local Sources	12,303,693	6,444,555	5,859,138	190.92%	52,056,624	77,334,659	(25,278,035)	67.31%	
State Sources									
State Equalization (gross)	9,525,355	9,529,963	(4,607)	99.95%	95,251,980	114,359,550	(19,107,570)	83.29%	
Equalization Allocations	(952,727)	(1,787,558)	834,831	53.30%	(19,483,250)	(21,450,694)	1,967,444	90.83%	(4)
Vocational Education	163,446	27,083	136,363	603.49%	412,130	325,000	87,130	126.81%	(5)
ECEA Revenue	0	316,667	(316,667)	0.00%	3,907,323	3,800,000	107,323	102.82%	(5)
ELPA	0	7,500	(7,500)	0.00%	87,086	90,000	(2,914)	96.76%	(5)
Gifted and Talented Rev	0	18,750	(18,750)	0.00%	214,278	225,000	(10,722)	95.23%	(5)
State Transportation Revenue	0	76,170	(76,170)	0.00%	903,123	914,036	(10,913)	98.81%	(5)
Total State Sources	8,736,074	8,188,574	547,500	106.69%	81,292,671	98,262,892	(16,970,221)	82.73%	
Federal PL-874	0	25,000	(25,000)	0.00%	377,689	300,000	77,689	125.90%	
Transfers In to General Fund	0	1,714,562	(1,714,562)	0.00%	9,586,000	20,574,746	(10,988,746)	46.59%	
Transfer to Preschool	0	(4,234)	4,234	0.00%	0	(50,808)	50,808	0.00%	
Transfer to Capital Reserve	0	(258,107)	258,107	0.00%	(3,097,287)	(3,097,287)	0	100.00%	
Transfer to Grant Fund	0	(16,667)	16,667	0.00%	0	(200,000)	200,000	0.00%	
Transfer from Athletic Fund	0	20,373	(20,373)	0.00%	244,471	244,471	(0)	100.00%	
Transfer from Transportation	0	37,387	(37,387)	0.00%	448,645	448,645	0	100.00%	
Transfer to Info Tech Fund	0	(169,546)	169,546	0.00%	(2,034,548)	(2,034,548)	0	100.00%	
Transfer to Building Fund	0	(17,917)	17,917	0.00%	(215,000)	(215,000)	0	100.00%	
Transfer to Risk Fund	0	(83,333)	83,333	0.00%	(1,000,000)	(1,000,000)	0	100.00%	
Total Net Transfers	0	1,222,518	(1,222,518)	0.00%	3,932,281	14,670,219	(10,737,938)	26.80%	(6)
Total Revenues	21,039,767	15,880,648	5,159,120	132.49%	137,659,265	190,567,770	(52,908,505)	72.24%	
RESERVED AND DESIGNATED FUND BALANCE (INCLUDING SALARY ACCRUAL UNFUNDING)						24,248,830			
						214,816,600			

Footnotes:

- (1) Property taxes and specific ownership taxes are recorded when collected, thus differ from the prorated budget amount.
- (2) Most of the tuition revenue is received in the later months of the fiscal year.
- (3) Market factors affect investment income throughout the year.
- (4) Equalization transfers to Capital Reserve fund, Risk fund, and Pre-school fund are recorded at the start of the fiscal year.
- (5) Voc Ed, ECEA, and other state revenues are not evenly received through the year.
- (6) Transfers FROM the General fund to Cap Reserve, Info Tech, Building, and Risk funds are recorded at the start of the fiscal year. Transfers to other funds occur at the end of the fiscal year. The transfer TO the General fund from the MLO fund is booked when funds are available and actual costs are quantified.

Colorado Springs School District No. 11
Statement of Revenues and Expenditures
General Fund (10)
April, 2006

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	41,159	43,877	2,718	93.80%	438,402	526,529	88,127	83.26%	
Teacher Salaries	6,973,580	6,973,070	(511)	100.01%	67,796,873	83,676,835	15,879,962	81.02%	
ESP Salaries	483,439	491,156	7,718	98.43%	4,628,482	5,893,876	1,265,395	78.53%	
Employee Benefits	1,607,932	1,598,252	(9,680)	100.61%	15,713,491	19,179,028	3,465,537	81.93%	
Purchased Services	108,978	94,311	(14,667)	115.55%	736,765	1,131,731	394,966	65.10%	
Purch. Property Services	98,476	116,096	17,620	84.82%	975,113	1,393,147	418,034	69.99%	
Other Purch. Services	286,343	282,873	(3,471)	101.23%	2,410,083	3,394,473	984,390	71.00%	
Supplies & Materials	336,935	689,986	353,051	48.83%	4,145,609	8,279,829	4,134,220	50.07%	
Capital Outlay	34,474	69,564	35,089	49.56%	485,088	834,764	349,675	58.11%	
Indirect Costs	417	417	(0)	100.00%	4,167	5,000	833	83.33%	
Other Expenditures	0	9,080	9,080	0.00%	12,636	108,959	96,323	11.60%	
Total Instructional Services	9,971,733	10,368,681	396,948	96.17%	97,346,707	124,424,172	27,077,465	78.24%	
Pupil Services (21000)									
Admin Salaries	7,341	7,341	0	100.00%	73,405	88,086	14,681	83.33%	
Professional Salaries	82,068	71,184	(10,884)	115.29%	673,196	854,205	181,009	78.81%	
Teacher Salaries	414,888	411,657	(3,231)	100.78%	4,187,616	4,939,879	752,263	84.77%	(1)
ESP Salaries	42,718	47,435	4,718	90.05%	472,247	569,221	96,974	82.96%	
Employee Benefits	113,658	114,305	647	99.43%	1,125,328	1,371,662	246,334	82.04%	
Purchased Services	0	18,603	18,603	0.00%	153,315	223,242	69,927	68.68%	
Purch. Property Services	11	33	23	32.22%	335	400	65	83.80%	(2)
Other Purch. Services	4,286	4,255	(31)	100.74%	40,628	51,058	10,430	79.57%	
Supplies & Materials	1,425	2,164	739	65.83%	14,478	25,966	11,488	55.76%	
Capital Outlay	0	733	733	0.00%	6,291	8,795	2,504	71.53%	
Other Expenditures	0	50	50	0.00%	450	600	150	75.00%	
Total Pupil Services	666,392	677,759	11,367	98.32%	6,747,289	8,133,113	1,385,824	82.96%	
Instructional Support (22000)									
Admin Salaries	89,848	102,477	12,629	87.68%	865,824	1,229,723	363,899	70.41%	
Professional Salaries	189,027	185,204	(3,823)	102.06%	1,800,913	2,222,448	421,535	81.03%	
Teacher Salaries	269,565	319,965	50,399	84.25%	2,641,563	3,839,574	1,198,011	68.80%	
ESP Salaries	145,826	169,217	23,391	86.18%	1,455,298	2,030,603	575,305	71.67%	
Employee Benefits	148,856	167,062	18,207	89.10%	1,479,216	2,004,749	525,533	73.79%	
Purchased Services	46,835	89,947	43,112	52.07%	362,375	1,079,368	716,993	33.57%	
Purch. Property Services	539	2,119	1,580	25.44%	13,852	25,427	11,575	54.48%	
Other Purch. Services	43,721	52,987	9,266	82.51%	350,163	635,840	285,677	55.07%	
Supplies & Materials	52,343	49,117	(3,225)	106.57%	344,196	589,409	245,212	58.40%	
Capital Outlay	13,317	20,456	7,139	65.10%	81,273	245,466	164,193	33.11%	
Other Expenditures	89	693	604	12.84%	5,028	8,319	3,291	60.44%	
Indirect Costs	4,250	0	(4,250)	N/A	42,500	0	(42,500)	N/A	
Total Instructional Support	1,004,215	1,159,244	155,029	86.63%	9,442,201	13,910,925	4,468,724	67.88%	

Colorado Springs School District No. 11
Statement of Revenues and Expenditures
General Fund (10)
April, 2006

	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
General Administration (23000)									
Admin Salaries	19,433	23,046	3,613	84.32%	207,970	276,549	68,579	75.20%	
Professional Salaries	10,975	20,657	9,681	53.13%	119,123	247,878	128,755	48.06%	
Teacher Salaries	7,002	7,039	37	99.47%	61,023	84,463	23,440	72.25%	
ESP Salaries	19,290	20,228	938	95.36%	177,136	242,742	65,605	72.97%	
Employee Benefits	9,824	16,156	6,332	60.81%	131,722	193,872	62,150	67.94%	
Purchased Services	41,858	117,718	75,860	35.56%	1,053,794	1,412,616	358,822	74.60%	
Purch. Property Services	211	308	97	68.59%	2,389	3,700	1,311	64.55%	
Other Purch. Services	4,166	11,636	7,470	35.81%	67,163	139,630	72,468	48.10%	
Supplies & Materials	1,427	3,092	1,665	46.16%	18,827	37,102	18,276	50.74%	
Capital Outlay	0	632	632	0.00%	2,520	7,581	5,061	33.24%	
Indirect Costs	0	0	0	N/A	0	0	0	N/A	
Other Expenditures	1,950	2,952	1,002	66.06%	31,234	35,425	4,191	88.17%	(3)
Total General Administration	116,137	223,463	107,326	51.97%	1,872,900	2,681,558	808,658	69.84%	
School Administration (24000)									
Admin Salaries	647,766	682,744	34,978	94.88%	6,361,547	8,192,929	1,831,382	77.65%	
Professional Salaries	0	0	0	N/A	0	0	0	N/A	
Teacher Salaries	28,809	21,144	(7,665)	136.25%	226,340	253,724	27,384	89.21%	(1)
ESP Salaries	363,965	371,407	7,442	98.00%	3,477,228	4,456,884	979,657	78.02%	
Employee Benefits	224,804	226,841	2,037	99.10%	2,169,726	2,722,091	552,365	79.71%	
Purchased Services	1,790	5,902	4,112	30.33%	37,530	70,820	33,289	52.99%	
Purch. Property Services	1,200	10,266	9,066	11.69%	82,803	123,187	40,384	67.22%	
Other Purch. Services	19,524	33,813	14,289	57.74%	242,183	405,757	163,574	59.69%	
Supplies & Materials	76,117	133,083	56,966	57.20%	700,070	1,596,998	896,928	43.84%	
Capital Outlay	19,658	26,237	6,580	74.92%	229,584	314,849	85,265	72.92%	
Other Expenditures	0	83	83	0.00%	600	1,000	400	60.00%	
Total School Administration	1,383,634	1,511,520	127,886	91.54%	13,527,611	18,138,239	4,610,628	74.58%	
Business Services (25000)									
Admin Salaries	42,193	43,966	1,773	95.97%	433,522	527,591	94,069	82.17%	
Professional Salaries	68,049	69,386	1,337	98.07%	692,677	832,637	139,961	83.19%	
ESP Salaries	39,577	40,828	1,251	96.93%	404,893	489,938	85,045	82.64%	
Employee Benefits	25,982	28,257	2,275	91.95%	284,115	339,086	54,971	83.79%	(1)
Purchased Services	194	11,034	10,840	1.76%	70,817	132,406	61,589	53.48%	
Purch. Property Services	370	489	119	75.63%	3,808	5,870	2,062	64.88%	
Other Purch. Services	536	3,680	3,143	14.57%	27,542	44,154	16,612	62.38%	
Supplies & Materials	1,939	1,880	(59)	103.12%	16,340	22,562	6,222	72.42%	
Capital Outlay	3,458	527	(2,931)	655.85%	5,325	6,327	1,002	84.16%	
Other Expenditures	240	441	201	54.39%	4,065	5,295	1,230	76.77%	
Indirect Costs	(13,096)	(13,097)	(0)	100.00%	(130,965)	(157,158)	(26,193)	83.33%	
Total Business Services	169,442	187,392	17,950	90.42%	1,812,139	2,248,709	436,570	80.59%	

Colorado Springs School District No. 11
Statement of Revenues and Expenditures
General Fund (10)
April, 2006

	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
Maintenance & Operations (26000)									
Admin Salaries	18,684	18,684	(0)	100.00%	186,838	224,205	37,367	83.33%	
Professional Salaries	34,143	34,088	(56)	100.16%	339,795	409,052	69,257	83.07%	
ESP Salaries	747,339	780,002	32,663	95.81%	7,557,061	9,360,023	1,802,962	80.74%	
Employee Benefits	224,990	224,015	(976)	100.44%	2,224,114	2,688,174	464,060	82.74%	
Purchased Services	20,290	46,129	25,840	43.98%	444,360	553,554	109,194	80.27%	
Purch. Property Services	14,675	17,087	2,413	85.88%	151,440	205,049	53,609	73.86%	
Other Purch. Services	52,654	101,111	48,457	52.08%	752,622	1,213,336	460,715	62.03%	
Utilities	89,330	420,458	331,128	21.25%	4,372,075	5,045,495	673,420	86.65%	(4)
Supplies & Materials	127,159	142,077	14,918	89.50%	1,424,769	1,704,925	280,156	83.57%	
Capital Outlay	23,791	17,655	(6,136)	134.76%	160,737	211,855	51,118	75.87%	
Indirect Costs	(22,454)	(22,454)	0	100.00%	(224,535)	(269,442)	(44,907)	83.33%	
Other Expenditures	206	3,383	3,177	6.09%	2,787	40,600	37,813	6.87%	
Total Maintenance & Operations	1,330,808	1,782,236	451,428	74.67%	17,392,063	21,386,826	3,994,763	81.32%	
Transportation Services (27000)									
Admin Salaries	7,341	7,341	0	100.00%	73,405	88,086	14,681	83.33%	
Professional Salaries	13,643	13,644	0	100.00%	136,435	163,722	27,288	83.33%	
ESP Salaries	192,869	170,535	(22,334)	113.10%	1,836,737	2,046,415	209,678	89.75%	(1)
Employee Benefits	73,880	67,373	(6,507)	109.66%	669,411	808,475	139,064	82.80%	
Purchased Services	2,369	7,867	5,497	30.12%	65,901	94,400	28,499	69.81%	
Purch. Property Services	101	138	37	73.45%	1,201	1,650	450	72.76%	
Other Purch. Services	2,722	28,020	25,298	9.71%	299,011	336,240	37,229	88.93%	(5)
Supplies & Materials	60,431	46,888	(13,543)	128.88%	505,574	562,650	57,076	89.86%	(6)
Capital Outlay	7,519	36,986	29,467	20.33%	369,658	443,828	74,170	83.29%	
Indirect Costs	0	0	0	N/A	0	0	0	N/A	
Other Expenditures	0	4,568	4,568	0.00%	0	54,817	54,817	0.00%	
Total Transportation Services	360,875	383,357	22,482	94.14%	3,957,332	4,600,283	642,951	86.02%	
Central Services (28000)									
Admin Salaries	16,744	17,332	588	96.61%	167,443	207,984	40,542	80.51%	
Professional Salaries	25,876	28,228	2,352	91.67%	268,137	338,735	70,598	79.16%	
Teacher Salaries	12,225	5,220	(7,005)	234.19%	50,700	62,640	11,940	80.94%	
ESP Salaries	37,474	47,298	9,825	79.23%	437,551	567,580	130,029	77.09%	
Employee Benefits	21,067	23,960	2,893	87.93%	221,119	287,518	66,399	76.91%	
Purchased Services	1,068	54,275	53,206	1.97%	345,864	651,298	305,433	53.10%	
Purch. Property Services	787	363	(424)	216.86%	4,324	4,354	30	99.30%	(2)
Other Purch. Services	5,416	38,896	33,480	13.92%	324,736	466,749	142,013	69.57%	
Supplies & Materials	2,286	2,626	341	87.02%	13,373	31,518	18,145	42.43%	
Capital Outlay	446	4,809	4,363	9.28%	49,459	57,706	8,247	85.71%	(7)
Indirect Costs	(1,509)	(1,509)	(0)	100.00%	(15,091)	(18,109)	(3,018)	83.33%	
Other Expenditures	0	561	561	0.00%	5,563	6,732	1,169	82.63%	
Total Central Services	121,881	222,059	100,178	54.89%	1,873,178	2,664,705	791,527	70.30%	

Colorado Springs School District No. 11
Statement of Revenues and Expenditures
General Fund (10)
April, 2006

	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
Other Services (29000)									
Admin Salaries	0	29,354	29,354	0.00%	0	352,246	352,246	0.00%	
Professional Salaries	4,491	6,126	1,634	73.32%	52,726	73,506	20,780	71.73%	
Teacher Salaries	0	70	70	0.00%	0	843	843	0.00%	
ESP Salaries	5,294	18,696	13,402	28.32%	50,793	224,347	173,554	22.64%	
Employee Benefits	10,385	14,092	3,706	73.70%	110,026	169,102	59,076	65.07%	
Purchased Services	(35,734)	8,522	44,256	-419.29%	(32,159)	102,269	134,428	-31.45%	(8)
Purch. Property Services	0	129	129	0.00%	45	1,550	1,505	2.88%	
Other Purch. Services	2,140	11,858	9,718	18.05%	96,252	142,291	46,039	67.64%	
Supplies & Materials	359	198	(161)	181.49%	1,289	2,375	1,086	54.29%	
Capital Outlay	4	199	195	1.76%	4	2,385	2,382	0.15%	
Other Expenditures	0	52	52	0.00%	366	625	259	58.56%	
Total Other Services	(13,060)	89,295	102,355	-14.63%	279,342	1,071,539	792,197	26.07%	
Community Services (30000)									
Admin Salaries	0	0	0	N/A	0	0	0	N/A	
Professional Salaries	8,922	9,434	513	94.56%	91,448	113,212	21,763	80.78%	
Teacher Salaries	0	0	0	N/A	0	0	0	N/A	
ESP Salaries	49,657	45,967	(3,691)	108.03%	431,215	551,599	120,384	78.18%	
Employee Benefits	7,731	7,823	92	98.82%	68,356	93,879	25,523	72.81%	
Purchased Services	0	958	958	0.00%	8,924	11,500	2,576	77.60%	
Purch. Property Services	681	616	(66)	110.65%	3,890	7,390	3,500	52.64%	
Other Purch. Services	23	619	595	3.78%	1,026	7,426	6,400	13.81%	
Supplies & Materials	1,340	2,079	739	64.45%	19,337	24,943	5,606	77.52%	
Capital Outlay	1,707	593	(1,114)	287.86%	2,185	7,115	4,930	30.71%	
Indirect Costs	1,250	1,250	0	100.00%	12,500	15,000	2,500	83.33%	
Other Expenditures	0	8,203	8,203	0.00%	0	98,440	98,440	0.00%	
Total Community Services	71,311	77,542	6,231	91.96%	638,880	930,504	291,623	68.66%	
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	1,218,836	1,218,836	0.00%	0	14,626,026	14,626,026	0.00%	(9)
Allocation Clearing	0	0	0	N/A	0	0	0	N/A	
Total Transfers & Contingencies	0	1,218,836	1,218,836	0.00%	0	14,626,026	14,626,026	0.00%	
Total General Fund Expenditures	15,183,368	17,901,383	2,718,016	84.82%	154,889,644	214,816,600	59,926,956	72.10%	
Revenues Over (under) Expenditures	5,856,400	(2,020,736)	2,441,104	-289.82%	(17,230,379)	0	(112,835,462)	N/A	
Prior Year Revenues									
Over (Under) Expenditures	9,815,633				1,163,184				

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) Utilities were paid in advance in Dec 2005.
- (5) The annual charges for the Transportation dept to the Risk fund were paid in July in the amount of \$260,790.
- (6) Expenditures exceeding budget year to date, no unusual items noted.
- (7) 202 entrance mats purchased Oct 2005, \$12,100.
- (8) \$36,000 credit in April for contingency transfer for Coca Cola scholarships to be paid out in May.
- (9) 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)
April, 2006

	<u>MTD Actual</u>	<u>MTD Budget</u>	<u>Variance</u>	<u>Percent Used</u>	<u>YTD Actual</u>	<u>Annual Budget</u>	<u>Balance</u>	<u>Percent Used</u>	<u>Footnotes</u>
Expenditures by Major Program									
Instructional Services	9,971,733	10,368,681	396,948	96.17%	97,346,707	124,424,172	27,077,465	78.24%	
Pupil Services	666,392	677,759	11,367	98.32%	6,747,289	8,133,113	1,385,824	82.96%	
Instructional Support	1,004,215	1,159,244	155,029	86.63%	9,442,201	13,910,925	4,468,724	67.88%	
General Administration	116,137	223,463	107,326	51.97%	1,872,900	2,681,558	808,658	69.84%	
School Administration	1,383,634	1,511,520	127,886	91.54%	13,527,611	18,138,239	4,610,628	74.58%	
Business Services	169,442	187,392	17,950	90.42%	1,812,139	2,248,709	436,570	80.59%	
Maintenance & Operations	1,330,808	1,782,236	451,428	74.67%	17,392,063	21,386,826	3,994,763	81.32%	
Transportation Services	360,875	383,357	22,482	94.14%	3,957,332	4,600,283	642,951	86.02%	
Central Services	121,881	222,059	100,178	54.89%	1,873,178	2,664,705	791,527	70.30%	
Other Services	(13,060)	89,295	102,355	-14.63%	279,342	1,071,539	792,197	26.07%	
Community Services	71,311	77,542	6,231	91.96%	638,880	930,504	291,623	68.66%	
Misc Expenses & Transfers	0	1,218,836	1,218,836	0.00%	0	14,626,026	14,626,026	0.00%	(9)
Total Programs	15,183,368	17,901,383	2,718,016	84.82%	154,889,644	214,816,600	59,926,956	72.10%	
Expenditures by Major Account									
Admin Salaries	849,349	932,283	82,934	91.10%	8,369,952	11,187,399	2,817,447	74.82%	
Professional Salaries	478,354	481,827	3,473	99.28%	4,612,851	5,781,924	1,169,073	79.78%	
Teacher Salaries	7,706,068	7,738,163	32,095	99.59%	74,964,115	92,857,958	17,893,843	80.73%	
ESP Salaries	2,127,447	2,202,769	75,322	96.58%	20,928,640	26,433,228	5,504,588	79.18%	
Employee Benefits	2,469,109	2,488,136	19,027	99.24%	24,196,625	29,857,636	5,661,011	81.04%	
Purchased Services	187,650	455,267	267,617	41.22%	3,247,486	5,463,203	2,215,717	59.44%	
Purch. Property Services	117,051	147,644	30,593	79.28%	1,239,199	1,771,724	532,525	69.94%	
Other Purch. Services	421,534	569,746	148,212	73.99%	4,611,408	6,836,955	2,225,547	67.45%	
Supplies & Materials	619,177	1,073,190	454,013	57.69%	6,879,602	12,878,277	5,998,675	53.42%	
Utilities	131,913	420,458	288,544	31.37%	4,696,335	5,045,495	349,160	93.08%	
Capital Outlay	104,373	178,389	74,016	58.51%	1,392,124	2,140,671	748,547	65.03%	
Indirect Costs	(31,142)	(35,392)	(4,250)	87.99%	(311,424)	(424,709)	(113,285)	73.33%	
Other Expenditures	2,485	1,248,903	1,246,418	0.20%	62,729	14,986,839	14,924,109	0.42%	(9)
Total Objects	15,183,368	17,901,383	2,718,016	84.82%	154,889,644	214,816,600	59,926,956	72.10%	

Colorado Springs School District No. 11
Statement of Revenues and Expenditures
Preschool Fund (19)
April, 2006

	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
Revenues									
Investment Income	0	0	0	N/A	0	0	0	N/A	
State Equalization Allocation	0	154,257	(154,257)	0.00%	1,851,082	1,851,082	0	100.00%	(1)
Allocation to Charter Schools	(13,513)	(13,499)	(14)	100.10%	(134,966)	(161,991)	27,025	83.32%	
Interfund Transfers	0	4,234	(4,234)	0.00%	0	50,808	(50,808)	0.00%	(2)
Total Revenues	(13,513)	144,992	(158,505)	-9.32%	1,716,116	1,739,899	(23,783)	98.63%	
Expenditures									
Full Day Kindergarten (001FK)									
Teacher Salaries	15,993	16,513	520	96.85%	163,631	198,156	34,525	82.58%	
ESP Salaries	8,025	7,544	(482)	106.38%	80,164	90,522	10,358	88.56%	(3)
Employee Benefits	4,749	4,782	33	99.30%	49,319	57,385	8,066	85.94%	(3)
Purchased Services	0	0	0	N/A	0	0	0	N/A	
Supplies & Materials	387	751	364	51.48%	4,545	9,010	4,465	50.45%	
Capital Outlay	0	0	0	N/A	0	0	0	N/A	
Total Full Day Kindergarten Expend.	29,153	29,589	436	98.53%	297,659	355,073	57,414	83.83%	
General Preschool Education (00400)									
Teacher Salaries	46,651	48,613	1,961	95.97%	478,501	583,355	104,854	82.03%	
ESP Salaries	13,488	13,923	436	96.87%	134,460	167,078	32,618	80.48%	
Employee Benefits	14,241	14,355	114	99.21%	139,542	172,256	32,714	81.01%	
Purchased Services	25,250	18,887	(6,363)	133.69%	161,480	226,642	65,162	71.25%	
Supplies & Materials	3,746	3,497	(249)	107.12%	32,866	41,960	9,094	78.33%	
Capital Outlay	0	0	0	N/A	0	0	0	N/A	
Total General Preschool Expenditures	103,376	99,274	(4,102)	104.13%	946,849	1,191,291	244,442	79.48%	
Administration (22380)									
Admin Salaries	0	0	0	N/A	0	0	0	N/A	
Professional Salaries	5,948	5,951	3	99.95%	59,480	71,415	11,935	83.29%	
Teacher Salaries	5,702	5,745	43	99.26%	56,473	68,937	12,464	81.92%	
ESP Salaries	900	900	0	100.00%	9,884	10,796	912	91.55%	(3)
Employee Benefits	2,946	2,801	(145)	105.16%	28,504	33,617	5,113	84.79%	(3)
Purchased Services	469	466	(4)	100.82%	4,507	5,587	1,080	80.67%	
Supplies & Materials	682	265	(416)	257.01%	2,748	3,183	435	86.34%	(4)
Total Administration Expenditures	16,647	16,128	(519)	103.22%	161,596	193,535	31,939	83.50%	
Total Expenditures	149,176	144,992	(4,185)	102.89%	1,406,104	1,739,899	333,795	80.82%	
Revenues Over (under) Expenditures	(162,689)	0	(154,320)	N/A	310,012	0	(357,578)	N/A	

Fund Balance, Beginning of Year

0

Fund Balance, Year to Date

\$ 310,012

Footnotes:

- (1) The Preschool fund's share of state equalization is recorded at the start of each fiscal year.
- (2) The transfer from the General Fund will be made at year-end pending analysis of actual costs incurred in each program.
- (3) Salary accounts and some related benefit accounts are currently exceeding the budget target. Budget transfers may be needed.
- (4) Small dollar budget item, may transfer if needed.

Colorado Springs School District No. 11
Statement of Revenues and Expenditures
Capital Reserve Fund (21)
April, 2006

	<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 Allocation	0	445,472	(445,472)	0.00%	5,345,669	5,345,669	0	100.00%	(1)
Other State Revenues	0	0	0	N/A	0	0	0	N/A	
Investment Income	69,637	20,833	48,803	334.26%	558,526	250,000	308,526	223.41%	(2)
Governmental Revenues	0	16,667	(16,667)	0.00%	161,502	200,000	(38,498)	80.75%	
Interfund Transfers	0	258,107	(258,107)	0.00%	3,097,287	3,097,287	0	100.00%	(3)
Other Revenues	15,040	15,250	(210)	98.62%	159,724	183,000	(23,276)	87.28%	
Other Local Revenues	662	32,050	(31,388)	2.06%	428,780	384,598	44,182	111.49%	(4)
Fund Balance & Reserves		1,073,012	(1,073,012)	0.00%		12,876,139	(12,876,139)	0.00%	
Total Revenues	85,338	1,861,391	(1,776,053)	4.58%	9,751,488	22,336,693	(12,585,205)	43.66%	
Expenditures									
Instructional	0	109,126	109,126	0.00%	499,776	1,309,512	809,736	38.17%	
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%	34,629	45,381	10,752	76.31%	
Maintenance & Operations	23,339	25,880	2,541	90.18%	243,930	310,556	66,626	78.55%	
Transportation Services	17,650	68,135	50,485	25.90%	244,589	817,616	573,027	29.91%	
Central Services	3,562	6,019	2,457	59.18%	35,528	72,223	36,695	49.19%	
Food Services	0	0	0	N/A	0	0	0	N/A	
Site & Improvements	25,148	18,353	(6,794)	137.02%	83,324	220,240	136,916	37.83%	
Building Acquisition & Const	0	21,708	21,708	0.00%	221,957	260,493	38,536	85.21%	
Building Improvement Svcs	366,898	647,260	280,362	56.68%	3,253,544	7,767,122	4,513,578	41.89%	
Project Management - Temp	12,777	17,875	5,098	71.48%	30,348	214,500	184,152	14.15%	
Debt Service	85,054	190,425	105,371	44.67%	1,951,616	2,285,095	333,479	85.41%	(5)
Contingency	0	734,092	734,092	0.00%	0	8,809,101	8,809,101	0.00%	
Total Expenditures	537,890	1,861,391	1,323,501	28.90%	6,599,239	22,336,693	15,737,454	29.54%	(6)
Revenues Over (under) Expenditures	(452,552)	0			3,152,249	0			
Fund Balance, Beginning of Year					12,876,139				
Fund Balance, Year to Date					\$ 16,028,388				

Footnotes:

- (1) State equalization revenue for the entire year was recorded in July.
- (2) Market factors affect investment income throughout the year.
- (3) The annual transfer from the General fund was recorded in July.
- (4) Insurance claim payments have been received in the amount of \$329,598 through Nov 2005. YTD exceeding budget estimate.
- (5) Principal paid on December 1 in the amount of \$1,000,000 on 2004 COP's.
- (6) 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)
April, 2006

	<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	1,032,663	1,875,763	(843,100)	55.05%	13,617,555	22,509,154	(8,891,599)	60.50%	(1)
State Revenues	4,241	51,801	(47,560)	8.19%	116,888	621,612	(504,724)	18.80%	(1)
Local Revenues	10,000	55,134	(45,134)	18.14%	87,547	661,611	(574,064)	13.23%	(1)
Interfund Transfers	0	16,667	(16,667)	0.00%	0	200,000	(200,000)	0.00%	(2)
Total Revenues	1,046,904	1,999,365	(952,461)	52.36%	13,821,990	23,992,377	(10,170,387)	57.61%	
Expenditures:									
Federal Grants									
ABE #84.002, 5002	36,950	38,683	1,733	95.52%	345,851	464,196	118,345	74.51%	
Title I - 4010, 5348	622,888	746,460	123,572	83.45%	4,919,579	8,957,519	4,037,940	54.92%	
Title VI-B 84.027	498,424	593,547	95,123	83.97%	4,308,944	7,122,562	2,813,618	60.50%	
Perkins Grant 4048, 5243	24,903	26,107	1,205	95.38%	266,637	313,289	46,652	85.11%	
PL 99-457 #84.173	18,813	20,018	1,205	93.98%	186,763	240,217	53,454	77.75%	
Safe & Drug Free #84.186	10,751	20,835	10,083	51.60%	97,778	250,015	152,237	39.11%	
Even Start #84.213, 5213	6,238	7,010	773	88.98%	62,154	84,124	21,970	73.88%	
Charter Schools 84.282, 5287, 6287	6,478	8,333	1,856	77.73%	36,945	100,000	63,055	36.94%	
Title VI 84.298	7,956	10,426	2,469	76.31%	27,176	125,111	97,935	21.72%	
Enhanced Educ thru Technology, 4318	12,592	14,533	1,941	86.64%	125,252	174,401	49,149	71.82%	
Title III CFDA 84.365 NCLB	14,887	16,751	1,864	88.87%	128,820	201,009	72,189	64.09%	
Title II #84.281, 4367	142,323	178,308	35,985	79.82%	1,253,571	2,139,696	886,125	58.59%	
National Science Foundation, 7076	752	18,221	17,469	4.13%	143,034	218,654	75,620	65.42%	
Other Federal Grants	258,028	149,810	(108,218)	172.24%	1,293,487	1,797,720	504,233	71.95%	
Contingency	0	0	0		0	0	0		
Total Federal Grants	1,661,981	1,849,043	187,062	89.88%	13,195,991	22,188,513	8,992,522	59.47%	(1)
State and Local Grants	66,410	150,322	83,912	44.18%	586,004	1,803,864	1,217,860	32.49%	
Total Expenditures	1,728,391	1,999,365	270,974	86.45%	13,781,995	23,992,377	10,210,382	57.44%	
Revenues Over (under) Expenditures	(681,487)	0			39,995	0			

Fund Balance, Beginning of Year

0

Fund Balance, Year to Date

\$ 0

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.

Balance Sheet Summary		04/30/06
Pooled Cash		(404,754)
Grants Receivable		2,019,880
Deferred Revenue		(465,895)
Other Liabilities		(1,109,236)
Total Rev over (under) Expend.	\$	39,995

Colorado Springs School District No. 11
Statement of Revenues and Expenditures
Mill Levy Override Fund (27)
April, 2006

	<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	4,429,010	1,968,985	2,460,025	224.94%	14,796,765	23,627,824	(8,831,059)	62.62%	(1)
Property Taxes Uncollectable and Abatements	(2,352)	(19,690)	17,338	N/A	24,948	(236,278)	261,226	N/A	(1)
Transfer to General fund	0	(1,714,562)	1,714,562	N/A	(9,586,000)	(20,574,746)	10,988,746	N/A	
Transfer to Info Tech fund	0	(300,000)	300,000	N/A	(1,963,000)	(3,600,000)	1,637,000	N/A	
Transfer to Food Service fund	0	(7,500)	7,500	0.00%	(45,000)	(90,000)	45,000	50.00%	(2)
Fund Balance	0	202,373	(202,373)	0.00%	0	2,428,470	(2,428,470)	0.00%	
					0				
Total Revenues	4,426,659	129,606	4,297,053	3415.48%	3,227,713	1,555,270	1,672,443	207.53%	
Expenditures:									
Treasurer Coll Fees	11,074	5,000	6,074	221.49%	37,092	60,000	(22,908)	61.82%	
Purchased Services	0	8,333	(8,333)	0.00%	0	100,000	(100,000)	0.00%	
General Supplies	0	0	0	N/A	0	0	0	N/A	
Contingency	0	116,273	(116,273)	0.00%	0	1,395,270	(1,395,270)	0.00%	
Total Expenditures	11,074	129,606	(118,531)	8.54%	37,092	1,555,270	(1,518,178)	2.38%	
Revenues Over (under) Expenditures	4,415,584	0			3,190,621	0			
Fund Balance, Beginning of Year					2,428,470				
Fund Balance, Year to Date					\$ 5,619,091				

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)
April, 2006

	<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	469,546	(469,546)	0.00%	3,997,548	5,634,548	(1,637,000)	70.95%	(1)
Technology Services	84,335	83,735	600	100.72%	839,528	1,004,822	(165,294)	83.55%	
Other Income	0	0	0	N/A		0	0	N/A	
Investment Income	5,689	2,083	3,606	273.07%	53,261	25,000	28,261	213.04%	(2)
Fund Balance	0	138,540	(138,540)	0.00%		1,662,482	(1,662,482)	0.00%	
Total Revenues	90,024	693,904	(603,880)	12.97%	4,890,337	8,326,852	(3,436,515)	58.73%	
Expenses:									
Technical Equip Maint (26400)									
Salaries	60,320	63,846	3,526	94.48%	629,602	766,155	136,553	82.18%	
Benefits	12,571	12,548	(24)	100.19%	126,136	150,575	24,439	83.77%	(3)
Purchased Services	9,190	10,424	1,235	88.16%	59,849	125,093	65,244	47.84%	
Supplies & Materials	10,295	4,883	(5,412)	210.82%	58,544	58,601	57	99.90%	(4)
Capital Outlay	0	3,642	3,642	0.00%	0	43,700	43,700	0.00%	
Dues & Fees	0	8	8	0.00%	0	100	100	0.00%	
Tech Equip Maint	92,376	95,352	2,976	96.88%	874,131	1,144,225	270,094	76.40%	
Central Support (28050, 28400, 28440, 28450)									
Salaries	165,424	180,182	14,757	91.81%	1,753,892	2,162,180	408,288	81.12%	
Benefits	32,991	35,122	2,132	93.93%	336,694	421,468	84,774	79.89%	
Purchased Services	113,117	215,864	102,747	52.40%	1,645,705	2,590,372	944,667	63.53%	
Supplies & Materials	1,970	3,083	1,113	63.90%	9,142	37,000	27,858	24.71%	
Capital Outlay	34,971	56,130	21,159	62.30%	321,050	673,563	352,513	47.66%	
Dues & Fees	0	52	52	0.00%	620	620	0	100.00%	(5)
Contingency	0	24,782	24,782	0.00%	10,425	297,378	286,953	3.51%	
Central Support	348,473	515,215	166,742	67.64%	4,077,527	6,182,580	2,105,054	65.95%	
Total Expenditures	440,850	610,567	169,717	72.20%	4,951,658	7,326,805	2,375,147	67.58%	
Revenues Over (under) Expenditures	(350,826)	83,337			(61,321)	1,000,047			
Fund Balance, Beginning of Year					1,662,482				
Fund Balance, Year to Date					\$ 1,601,161				

Footnotes:

- (1) Half of the transfer from the General fund occurs in July, and the other half in January of each fiscal year. The transfers from the MLO fund to the IT Fund are recorded as funds are available in MLO.
- (2) Market factors affect investment income throughout the year.
- (3) Salary accounts and some related benefit accounts are currently exceeding the budget target. Budget transfers may be needed.
- (4) Supplies for Tech Equip maintenance were \$30,113 for the year to date Oct. 31, 2005. This is causing actuals to exceed budget target.
- (5) Small dollar budget item, may transfer if needed.

Colorado Springs School District No. 11
Statement of Revenues and Expenditures
Debt Service Fund (31)
April, 2006

	MTD	MTD	Variance	Percent	YTD	Annual	Balance	Percent	Footnotes
	Actual	Budget		Used	Actual	Budget		Used	
Revenues:									
Current Property Taxes	3,254,436	1,428,060	1,826,376	227.89%	10,771,398	17,136,719	(6,365,321)	62.86%	(1)
Delinquent Taxes & Interest	388	18,750	(18,362)	2.07%	16,887	225,000	(208,113)	N/A	
Property Tax Abatements	(1,408)	(14,468)	13,060	9.73%	(6,160)	(173,617)	167,457	N/A	
Investment Income	21,081	10,833	10,248	194.60%	125,962	130,000	(4,038)	96.89%	(2)
Fund Balance	0	487,348	(487,348)	0.00%	0	5,848,172	(5,848,172)	0.00%	
Total Revenues	3,274,497	1,930,523	1,343,974	169.62%	10,908,087	23,166,274	(12,258,187)	47.09%	
Expenditures:									
Treasurer Services	300	92	(208)	327.27%	1,100	1,100	0	100.00%	
Debt Service - Principal	0	241,667	241,667	0.00%	2,900,000	2,900,000	0	100.00%	(3)
Debt Service - Interest	0	1,039,141	1,039,141	0.00%	2,774,723	12,469,696	9,694,973	22.25%	(3)
Operating Reserve	0	649,623	649,623	0.00%	0	7,795,478	7,795,478	0.00%	
Total Expenditures	300	1,930,523	1,930,223	0.02%	5,675,823	23,166,274	17,490,451	24.50%	
Revenues Over (under) Expenditures	3,274,197	0			5,232,264	0			
Fund Balance, Beginning of Year					5,582,187				
Fund Balance, Year to Date					\$ 10,814,451				

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) 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 Expenditures
Building Fund (41)
April, 2006

<u>Revenues:</u>	<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>
Investment Income	568,513	140,126	428,387	405.72%	1,699,657	1,681,511	18,146	101.08%	(1)
Interfund Transfers	0	17,917	(17,917)	0.00%	215,000	215,000	0	100.00%	(2)
Debt sources	0	11,389,745	(11,389,745)	0.00%	136,676,940	136,676,940	(0)	100.00%	(3)
Fund Balance		333,467	(333,467)	0.00%	0	4,001,606	(4,001,606)	0.00%	
Total Revenues	568,513	11,881,255	(11,312,742)	4.78%	138,591,596	142,575,057	(3,983,461)	97.21%	
<u>Expenditures:</u>									
Salaries	40,319	37,846	(2,473)	106.53%	91,818	454,151	362,333	20.22%	
Employee Benefits	5,848	7,819	1,971	74.79%	14,052	93,830	79,778	14.98%	
Purchased Services	63,241	253,353	190,112	24.96%	1,214,309	3,040,237	1,825,928	39.94%	
Purch. Property Services	0	0	0	N/A	0	0	0	N/A	
Supplies and Materials	0	185,083	185,083	0.00%	0	2,221,000	2,221,000	0.00%	
Capital Outlay	449,207	10,886,493	10,437,286	4.13%	1,633,479	130,637,920	129,004,441	1.25%	
Contingency	0	510,660	510,660	0.00%	0	6,127,919	6,127,919	0.00%	
Total Expenditures	558,616	11,881,255	11,322,639	4.70%	2,953,658	142,575,057	139,621,399	2.07%	(4)
Revenues Over (under) Expenditures	9,898	0			135,637,939	0			
Fund Balance, Beginning of Year					4,001,606				
Fund Balance, Year to Date					\$ 139,639,544				

Footnotes:

- (1) Interest income exceeding budget estimate.
- (2) The transfer from the General fund was recorded in July 2005.
- (3) This is the proceeds from issuance of the 2006 General Obligation bonds.
- (4) Capital expenses occur as planned, not in even amounts each month.

Colorado Springs School District No. 11
Statement of Revenues and Expenses
Food Service Fund (51)
April, 2006

	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
Revenues:									
Food Sales	309,086	280,631	28,455	110.14%	2,763,092	3,367,567	(604,475)	82.05%	
Catering	31,121	0	31,121	N/A	284,266	0	284,266	N/A	
Other Income	6,553	13,676	(7,123)	47.92%	206,975	164,115	42,860	126.12%	
Federal Reimbursement	395,676	277,142	118,535	142.77%	3,244,591	3,325,701	(81,110)	97.56%	
Commodities & Head Start	0	41,819	(41,819)	0.00%	0	501,830	(501,830)	0.00%	
Investment Income	22	333	(312)	6.54%	(14,269)	4,000	(18,269)	-356.73%	(1)
Operating Transfers	0	7,500	(7,500)	0.00%	45,000	90,000	(45,000)	50.00%	
Total Revenues	742,458	621,101	121,357	119.54%	6,529,654	7,453,213	(923,559)	87.61%	
Expenses:									
Salary Accounts	222,595	193,194	(29,401)	115.22%	1,970,497	2,318,322	347,825	85.00%	(2)
Employee Benefits	59,096	44,721	(14,374)	132.14%	508,567	536,657	28,090	94.77%	(2)
Food Purchases	305,305	223,065	(82,240)	136.87%	2,564,668	2,676,782	112,114	95.81%	(3)
Commodity Items	0	24,911	24,911	0.00%	0	298,937	298,937	0.00%	
Administrative & Mgmt Fees	20,000	16,667	(3,333)	120.00%	180,000	200,000	20,000	90.00%	(4)
Purchased Services	37,681	49,613	11,932	75.95%	472,695	595,357	122,662	79.40%	
Supplies	26,600	22,989	(3,612)	115.71%	265,086	275,862	10,776	96.09%	(4)
Capital Outlay	734	2,350	1,616	31.24%	26,780	28,200	1,420	94.96%	(5)
Depreciation	7,449	8,750	1,301	85.13%	83,295	105,000	21,705	79.33%	
Indirect Costs	26,826	31,059	4,233	86.37%	268,258	372,709	104,452	71.98%	
Contingency and other	0	847	847	0.00%	0	10,160	10,160	0.00%	
Total Expenses	706,285	618,166	(88,119)	114.25%	6,339,846	7,417,986	1,078,140	85.47%	
Net Income(Loss)	36,173	2,936			189,808	35,227			
Retained Earnings, Beginning of Year					1,032,280				
Retained Earnings, Year to Date					\$ 1,222,088				

Footnotes:

- (1) This fund has negative interest earnings due to some months of negative pooled cash so far this year.
- (2) Salary and benefit accounts are currently exceeding the budget target. Budget transfers may be needed.
- (3) Food costs are exceeding the prorated budget amount.
- (4) Expenditures exceeding budget year to date, no unusual items noted.
- (5) Equipment purchased in November totaled \$18,383.

Colorado Springs School District No. 11
Statement of Revenues and Expenses
Community Education Fund (56)
April, 2006

	<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	10,777	5,000	5,777	215.54%	48,472	60,000	(11,528)	80.79%	
Tuition Revenue Summer School	0	0	0	N/A	0	0	0	N/A	
Tuition Revenue Adult Education	2,865	14,583	(11,718)	19.65%	97,103	175,000	(77,897)	55.49%	
Tuition Revenue GED Services	0	5,406	(5,406)	0.00%	12,887	64,870	(51,983)	19.87%	
Misc Revenue GED Services	4,535	0	4,535	N/A	29,185	0	29,185	N/A	
Interest Income	309	0	309	N/A	3,877	0	3,877	N/A	
Beginning Net Assets		13,130	(13,130)	0.00%		157,561	(157,561)	0.00%	
Total Revenue	18,487	38,119	(19,633)	48.50%	191,523	457,431	(265,908)	41.87%	(1)
Expenses:									
Community Ed Programs:									
Salaries	4,858	4,703	156	103.31%	36,020	56,432	(20,412)	63.83%	
Employee Benefits	790	775	15	101.93%	6,247	9,295	(3,048)	67.21%	
Purchased Services	153	1,621	(1,469)	9.41%	10,077	19,455	(9,378)	51.79%	
Purch. Property Services	0	0	0	N/A	0	0	0	N/A	
Supplies and Materials	50	160	(110)	31.17%	100	1,925	(1,825)	5.19%	
Capital Outlay	0	50	(50)	0.00%	0	600	(600)	0.00%	
Contingency	0	2,773	(2,773)	0.00%	0	33,280	(33,280)	0.00%	
Transfer to General Fund	0	0	(4,232)	N/A	0	0	0	N/A	
Total Expenses Community Ed	5,850	10,082	(8,464)	58.03%	52,444	120,987	(68,543)	43.35%	
Adult Ed and GED Programs:									
Salaries	17,024	15,965	1,059	106.63%	142,520	191,584	(49,065)	74.39%	
Employee Benefits	2,370	2,139	231	110.81%	20,471	25,669	(5,198)	79.75%	
Purchased Services	3,657	1,971	1,686	185.53%	15,627	23,650	(8,023)	66.07%	
Purch. Property Services	0	0	0	N/A	0	0	0	N/A	
Supplies and Materials	1,571	3,708	(2,137)	42.36%	27,069	44,500	(17,431)	60.83%	
Capital Outlay	0	83	(83)	0.00%	0	1,000	(1,000)	0.00%	
Contingency	0	4,170	(4,170)	0.00%	0	50,040	(50,040)	0.00%	
Transfer to General Fund	0	0	(16,110)	N/A	0	0	0	N/A	
Total Expenses Adult Ed	24,622	28,037	(19,526)	87.82%	205,686	336,444	(130,758)	61.14%	
Total Expenses	30,472	38,119	(27,989)	79.94%	258,130	457,431	(199,301)	56.43%	
Net Income(Loss)	(11,986)	0			(66,607)	0			
Retained Earnings, Beginning of Year					157,561				
Retained Earnings, Year to Date					\$ 90,954				

Footnotes:

(1) Most of the revenue for this fund is earned in the later months of the fiscal year.

Colorado Springs School District No. 11
Statement of Revenues and Expenses
Risk Related Activity Fund (64)
April, 2006

	<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 Allocation	0	189,912	(189,912)	0.00%	2,278,943	2,278,943	0	100.00%	(1)
Transfer from General Fund	0	83,333	(83,333)	0.00%	1,000,000	1,000,000	0	100.00%	(1)
Employee Contributions	739,406	771,352	(31,946)	95.86%	7,859,676	9,256,224	(1,396,548)	84.91%	
Employer Contributions	1,365,377	1,324,872	40,505	103.06%	13,383,364	15,898,468	(2,515,104)	84.18%	
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	3,695	60,833	(57,138)	6.07%	287,118	730,000	(442,882)	39.33%	
Investment Income	12,210	8,583	3,628	142.27%	132,760	102,990	29,770	128.91%	
Beginning Net Assets	0	202,656	(202,656)	0.00%	0	2,431,867	(2,431,867)	0.00%	
Total Revenues	2,120,689	2,675,895	(555,206)	79.25%	25,354,111	32,110,742	(6,756,631)	78.96%	
Expenses:									
Health & Vision Insurance	2,000,969	2,137,737	136,769	93.60%	20,121,419	25,652,846	5,531,427	78.44%	
Dental Insurance	212,914	212,514	(400)	100.19%	1,954,912	2,550,171	595,259	76.66%	
Life Insurance	41,305	45,590	4,285	90.60%	469,738	547,081	77,343	85.86%	(2)
LTD Insurance	18,702	23,283	4,581	80.33%	235,435	279,390	43,955	84.27%	(2)
Workers Comp	201,261	145,388	(55,874)	138.43%	1,654,604	1,744,653	90,049	94.84%	(2)
General Liability	709	24,640	23,931	2.88%	197,510	295,678	98,168	66.80%	
Other Insurances	69,203	74,428	5,224	92.98%	392,288	893,131	500,843	43.92%	
Errors & Omissions	4,276	19,503	15,227	21.93%	135,242	234,039	98,797	57.79%	
Safety	9,872	17,036	7,164	57.95%	107,531	204,437	96,906	52.60%	
Buildings & Vehicles	29	31,250	31,222	0.09%	349,200	375,000	25,800	93.12%	(3)
Total Expenditures	2,559,240	2,731,369	172,129	93.70%	25,617,878	32,776,426	7,158,548	78.16%	
Net Income(Loss)	(438,551)	(55,474)			(263,767)	(665,684)			
Retained Earnings, Beginning of Year					3,097,551				
Retained Earnings, Year to Date					\$ 2,833,784				

Footnotes:

- (1) FY05/06 transfers were booked in July 05.
- (2) The amount of claims are currently exceeding the budget target percentage.
- (3) Premiums paid in March for 4th quarter.

Reserve Amounts as of:	04/30/06
Workers' Compensation	1,983,829
General Liability	48,451
Other Claims & Losses	123,581
Errors & Omissions	43,590
Total Reserves Risk Mgmt.	2,199,451
Terminal Liability (IBNR)	2,338,099
Claim Fluctuation Reserve	1,900,000
Total Reserves Benefits	4,238,099

Colorado Springs School District No. 11
Statement of Revenues and Expenses
Production Printing Fund (68)
April, 2006

Revenues:	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
Printing Services	131,300	161,296	(29,996)	81.40%	1,588,634	1,935,552	(346,918)	82.08%	
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	0	0	N/A	0	0	0	N/A	
Beginning Net Assets		65,992	(65,992)	N/A		791,907	(791,907)	N/A	
Total Revenues	131,300	227,288	(95,988)	57.77%	1,588,634	2,727,459	(1,138,825)	58.25%	
Expenses:									
Cost of Services (25400)									
Salaries	34,355	38,919	4,564	88.27%	342,448	467,022	124,574	73.33%	
Benefits	9,264	9,997	733	92.67%	90,374	119,967	29,593	75.33%	
Purchased Services	32,090	47,084	14,994	68.16%	462,480	565,010	102,530	81.85%	
Supplies & Materials	10,196	28,290	18,094	36.04%	244,406	339,481	95,075	71.99%	
Interest Expense	1,265	3,561	2,296	35.52%	21,355	42,732	21,377	49.97%	
Cost of Services	87,171	127,851	40,680	68.18%	1,161,062	1,534,212	373,150	75.68%	
Print Administration (25410)									
Salaries	5,266	5,266	(0)	100.00%	51,937	63,189	11,252	82.19%	
Benefits	1,153	1,114	(38)	103.43%	11,278	13,371	2,093	84.35%	(1)
Purchased Services	475	367	(108)	129.55%	475	4,400	3,925	10.80%	
Supplies & Materials	49	83	34	59.17%	97	1,000	903	9.73%	
Other Expenditures	0	42	42	0.00%	55	500	445	11.00%	
Capital Outlay	1,753	792	(962)	221.46%	2,130	9,500	7,370	22.42%	
Print Administration	8,696	7,663	(1,032)	113.47%	65,972	91,960	25,988	71.74%	
Other Expenses									
Depreciation	12,881	16,198	3,317	79.52%	111,199	194,380	83,181	57.21%	
Indirect Costs	3,750	3,750	0	100.00%	37,500	45,000	7,500	83.33%	
Contingency Reserve	0	71,826	71,826	0.00%	0	861,907	861,907	0.00%	
Other Expenses	16,631	91,774	75,143	18.12%	148,699	1,101,287	952,588	13.50%	
Total Expenditures	112,497	227,288	114,791	49.50%	1,375,734	2,727,459	1,351,725	50.44%	
Net Income(Loss)	18,803	0			212,900	0			
Retained Earnings, Beginning of Year					791,907				
Retained Earnings, End of Year					\$ 1,004,807				

Footnotes:

(1) Benefit accounts are currently exceeding the budget target. Budget transfers may be needed.

SUMMARY TOTALS
AS OF DATE:

April, 2006 **BOE FINS**

REVENUE by fund	April, 2006	April, 2006	BUDGET PER ABOVE	BUDGET DOCUMENT	
	CURRENT PERIOD	ACTUAL YEAR TO DATE			
10	21,039,767	137,659,265	214,816,600	214,816,600	-
19	(13,513)	1,716,116	1,739,899	1,739,899	-
21	85,338	9,751,488	22,336,693	22,336,693	-
22	1,046,904	13,821,990	23,992,377	23,992,377	-
27	4,426,659	3,227,713	1,555,270	1,555,270	-
29	90,024	4,890,337	8,326,852	8,326,852	-
31	3,274,497	10,908,087	23,166,274	23,166,274	-
41	568,513	138,591,596	142,575,057	142,575,057	-
51	742,458	6,529,654	7,453,213	7,453,213	-
56	18,487	191,523	457,431	457,431	-
64	2,120,689	25,354,111	32,776,426	32,776,426	-
68	131,300	1,588,634	2,727,459	2,727,459	-
TOTALS	33,531,123	354,230,515	481,923,551	481,923,551	-
EXPENDITURES FOR FUND 10					
INSTRUCTIONAL	9,971,733	97,346,707	124,424,172	124,336,996	87,176
PUPIL SERVICES	666,392	6,747,289	8,133,113	7,915,171	217,942
INSTRUCT SUPPORT	1,004,215	9,442,201	13,910,925	13,848,057	62,868
GENERAL ADMIN	116,137	1,872,900	2,681,558	2,067,220	614,338
SCHOOL ADMIN	1,383,634	13,527,611	18,138,239	17,914,678	223,561
BUSINESS SVCS	169,442	1,812,139	2,248,709	2,219,390	29,319
MAINT & OPERNS	1,330,808	17,392,063	21,386,826	20,808,906	577,920
TRANSPORTATION SVCS	360,875	3,957,332	4,600,283	4,565,246	35,037
CENTRAL SVCS	121,881	1,873,178	2,664,705	2,214,469	450,236
OTHER SVCS	(13,060)	279,342	1,071,539	1,067,878	3,661
COMMUNITY SVCS	71,311	638,880	930,504	1,086,935	(156,431)
TRANSFERS & CONTING	0	0	14,626,026	16,771,654	(2,145,628)
TOTAL EXPENDITURES FUND 10	15,183,368	154,889,644	214,816,600	214,816,600	0
EXPENDITURES ALL OTHER FUNDS					
	CURRENT PERIOD	ACTUAL YEAR TO DATE	BUDGET PER ABOVE	BUDGET DOCUMENT	
19	149,176	1,406,104	1,739,899	1,739,899	-
21	537,890	6,599,239	22,336,693	22,336,693	-
22	1,728,391	13,781,995	23,992,377	23,992,377	-
27	11,074	37,092	1,555,270	1,555,270	-
29	440,850	4,951,658	7,326,805	7,326,805	-
31	300	5,675,823	23,166,274	23,166,274	-
41	558,616	2,953,658	142,575,057	142,575,057	-
51	706,285	6,339,846	7,417,986	7,417,986	-
56	30,472	258,130	457,431	457,431	-
64	2,559,240	25,617,878	32,776,426	32,776,426	-
68	112,497	1,375,734	2,727,459	2,727,459	-
	6,834,791	68,997,157	266,071,677	266,071,677	-
				480,888,277	-