

Colorado Springs School District No. 11
Statement of Revenues and Expenditures
General Fund (10)
December, 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	10,434	4,812,287	(4,801,853)	0.22%	925,921	57,747,441	(56,821,520)	1.60%	(1)
Specific Ownership Taxes	1,022,060	1,106,637	(84,577)	92.36%	6,702,063	13,279,644	(6,577,581)	50.47%	(1)
Tuition	73,875	173,083	(99,209)	42.68%	348,848	2,077,000	(1,728,152)	16.80%	
Investment Income	10,340	36,667	(26,327)	28.20%	254,694	440,000	(185,306)	57.88%	(2)
Tesla Day Care Revenues	26,436	13,333	13,102	198.27%	84,603	160,000	(75,397)	52.88%	
Charter School Revenues	76,142	86,667	(10,525)	87.86%	456,852	1,040,000	(583,148)	43.93%	
Athletic Revenues	106,849	166,655	(59,806)	64.11%	1,127,501	1,999,863	(872,362)	56.38%	
Total Local Sources	1,326,136	6,395,329	(5,069,193)	20.74%	9,900,481	76,743,948	(66,843,467)	12.90%	
State Sources									
State Equalization	8,538,290	7,693,688	844,603	110.98%	41,478,739	92,324,252	(50,845,513)	44.93%	(3)
Vocational Education	0	19,167	(19,167)	0.00%	248,684	230,000	18,684	108.12%	(4)
ECEA Revenue	0	316,667	(316,667)	0.00%	1,381,536	3,800,000	(2,418,464)	36.36%	(4)
Gifted and Talented Rev	0	18,750	(18,750)	0.00%	128,567	225,000	(96,433)	57.14%	(4)
State Transportation Revenue	76,504	88,951	(12,447)	86.01%	1,060,406	1,067,406	(7,000)	99.34%	(4)
Total State Sources	8,614,794	8,137,222	477,573	105.87%	44,297,932	97,646,658	(53,348,726)	45.37%	
Federal PL-874	0	25,000	(25,000)	0.00%	0	300,000	(300,000)	0.00%	
Transfers	0	869,109	(869,109)	0.00%	(5,411,491)	10,429,313	(15,840,804)	-51.89%	(5)
Total Revenues	9,940,930	15,426,660	(5,485,730)	64.44%	48,786,923	185,119,919	(136,332,996)	26.35%	
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	46,722	42,844	(3,878)	109.05%	265,161	514,129	248,968	51.57%	(1)
Teacher Salaries	6,573,432	7,010,279	436,847	93.77%	40,794,641	84,123,350	43,328,709	48.49%	
ESP Salaries	452,189	540,641	88,453	83.64%	2,575,953	6,487,694	3,911,741	39.71%	
Employee Benefits	1,517,080	1,618,994	101,913	93.71%	9,262,121	19,427,924	10,165,803	47.67%	
Purchased Services	93,911	92,896	(1,015)	101.09%	329,992	1,114,753	784,761	29.60%	
Purch. Property Services	75,804	113,645	37,841	66.70%	557,189	1,363,745	806,556	40.86%	
Other Purch. Services	132,770	266,298	133,529	49.86%	1,338,869	3,195,580	1,856,711	41.90%	
Supplies & Materials	297,421	606,530	309,110	49.04%	2,383,736	7,278,365	4,894,629	32.75%	
Capital Outlay	21,811	62,413	40,601	34.95%	304,388	748,952	444,564	40.64%	
Indirect Costs	417	417	(0)	100.00%	2,500	5,000	2,500	50.00%	
Other Expenditures	0	21,323	21,323	0.00%	12,540	255,879	243,339	4.90%	
Total Instructional Services	9,211,558	10,376,281	1,164,724	88.78%	57,827,090	124,515,372	66,688,282	46.44%	
Pupil Services (21000)									
Admin Salaries	7,341	7,341	0	100.00%	44,043	88,086	44,043	50.00%	
Professional Salaries	65,577	71,184	5,607	92.12%	394,242	854,205	459,963	46.15%	
Teacher Salaries	393,246	411,531	18,285	95.56%	2,357,162	4,938,368	2,581,206	47.73%	
ESP Salaries	42,882	39,351	(3,531)	108.97%	253,902	472,208	218,306	53.77%	(1)
Employee Benefits	105,977	111,886	5,908	94.72%	636,049	1,342,628	706,579	47.37%	
Purchased Services	18,743	17,068	(1,675)	109.82%	83,740	204,814	121,074	40.89%	
Purch. Property Services	0	33	33	0.00%	240	400	160	59.92%	(2)
Other Purch. Services	2,017	3,751	1,734	53.78%	10,386	45,009	34,623	23.08%	
Supplies & Materials	1,417	3,547	2,131	39.93%	23,073	42,570	19,497	54.20%	(2)
Capital Outlay	384	333	(50)	115.07%	801	4,000	3,199	20.04%	
Other Expenditures	150	50	(100)	300.00%	450	600	150	75.00%	(2)
Total Pupil Services	637,733	666,074	28,341	95.75%	3,804,088	7,992,887	4,188,799	47.59%	
Instructional Support (22000)									
Admin Salaries	82,565	102,477	19,912	80.57%	509,069	1,229,723	720,654	41.40%	
Professional Salaries	172,645	187,396	14,750	92.13%	1,069,574	2,248,748	1,179,174	47.56%	
Teacher Salaries	313,144	326,617	13,473	95.87%	1,617,699	3,919,404	2,301,704	41.27%	
ESP Salaries	141,007	162,525	21,519	86.76%	825,322	1,950,304	1,124,982	42.32%	
Employee Benefits	154,705	167,434	12,729	92.40%	886,346	2,009,209	1,122,863	44.11%	
Purchased Services	32,673	92,867	60,194	35.18%	190,587	1,114,406	923,819	17.10%	
Purch. Property Services	0	2,122	2,122	0.00%	9,609	25,467	15,858	37.73%	
Other Purch. Services	34,260	45,565	11,305	75.19%	171,180	546,783	375,603	31.31%	
Supplies & Materials	51,659	46,777	(4,883)	110.44%	216,137	561,319	345,181	38.51%	
Capital Outlay	1,073	15,423	14,350	6.96%	26,248	185,072	158,825	14.18%	
Other Expenditures	1,440	627	(813)	229.82%	4,646	7,519	2,873	61.79%	(2)
Indirect Costs	4,250	0	(4,250)	N/A	25,500	0	(25,500)	N/A	
Total Instructional Support	989,420	1,149,829	160,409	86.05%	5,551,917	13,797,954	8,246,037	40.24%	

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General Administration (23000)									
Admin Salaries	17,238	23,046	5,808	74.80%	128,141	276,549	148,408	46.34%	
Professional Salaries	10,800	20,740	9,940	52.08%	75,397	248,878	173,481	30.29%	
Teacher Salaries	6,144	6,955	811	88.33%	38,513	83,463	44,950	46.14%	
ESP Salaries	16,908	19,839	2,931	85.23%	97,688	238,067	140,379	41.03%	
Employee Benefits	8,881	16,206	7,325	54.80%	91,395	194,472	103,077	47.00%	
Purchased Services	121,561	97,932	(23,629)	124.13%	516,541	1,175,180	658,639	43.95%	
Purch. Property Services	0	392	392	0.00%	1,301	4,700	3,399	27.68%	
Other Purch. Services	3,428	11,295	7,867	30.35%	41,921	135,538	93,617	30.93%	
Supplies & Materials	1,862	2,961	1,099	62.89%	12,728	35,533	22,805	35.82%	
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	75	2,952	2,877	2.54%	27,687	35,425	7,738	78.16%	(3)
Total General Administration	186,897	202,798	15,901	92.16%	1,031,600	2,433,580	1,401,980	42.39%	
School Administration (24000)									
Admin Salaries	637,369	663,244	25,875	96.10%	3,793,476	7,958,929	4,165,453	47.66%	
Professional Salaries	0	0	0	N/A	0	0	0	N/A	
Teacher Salaries	13,204	20,748	7,544	63.64%	148,158	248,976	100,818	59.51%	(1)
ESP Salaries	347,736	351,601	3,865	98.90%	2,028,173	4,219,211	2,191,038	48.07%	
Employee Benefits	212,561	227,088	14,527	93.60%	1,282,251	2,725,059	1,442,808	47.05%	
Purchased Services	9,124	5,911	(3,213)	154.35%	25,868	70,937	45,070	36.47%	
Purch. Property Services	4,375	9,088	4,713	48.14%	65,930	109,060	43,130	60.45%	(4)
Other Purch. Services	16,919	31,079	14,160	54.44%	154,336	372,948	218,612	41.38%	
Supplies & Materials	63,554	141,563	78,009	44.89%	476,540	1,698,752	1,222,212	28.05%	
Capital Outlay	3,041	24,957	21,916	12.19%	156,607	299,484	142,877	52.29%	(5)
Other Expenditures	0	83	83	0.00%	600	1,000	400	60.00%	
Total School Administration	1,307,883	1,475,363	167,480	88.65%	8,131,938	17,704,357	9,572,418	45.93%	
Business Services (25000)									
Admin Salaries	42,193	43,966	1,773	95.97%	264,749	527,591	262,842	50.18%	(1)
Professional Salaries	73,551	69,386	(4,164)	106.00%	410,503	832,637	422,135	49.30%	
ESP Salaries	38,624	40,508	1,884	95.35%	245,745	486,093	240,348	50.56%	(1)
Employee Benefits	25,743	28,257	2,515	91.10%	179,302	339,086	159,784	52.88%	(1)
Purchased Services	7,501	11,450	3,949	65.51%	57,320	137,403	80,083	41.72%	
Purch. Property Services	0	489	489	0.00%	1,934	5,870	3,936	32.94%	
Other Purch. Services	3,269	3,786	517	86.35%	17,815	45,429	27,614	39.22%	
Supplies & Materials	(242)	2,234	2,476	-10.85%	10,251	26,809	16,558	38.24%	
Capital Outlay	0	125	125	0.00%	272	1,500	1,228	18.13%	
Other Expenditures	0	431	431	0.00%	2,095	5,175	3,080	40.48%	
Indirect Costs	(13,096)	(13,097)	(0)	100.00%	(78,579)	(157,158)	(78,579)	50.00%	
Total Business Services	177,541	187,536	9,995	94.67%	1,111,407	2,250,435	1,139,029	49.39%	

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Maintenance & Operations (26000)									
Admin Salaries	18,684	18,684	(0)	100.00%	112,103	224,205	112,102	50.00%	
Professional Salaries	34,143	34,043	(100)	100.29%	202,685	408,515	205,830	49.62%	
ESP Salaries	749,063	784,916	35,853	95.43%	4,478,684	9,418,996	4,940,312	47.55%	
Employee Benefits	222,515	222,008	(506)	100.23%	1,312,346	2,664,101	1,351,755	49.26%	
Purchased Services	16,481	49,045	32,564	33.60%	221,853	588,537	366,684	37.70%	
Purch. Property Services	15,252	17,037	1,785	89.52%	92,290	204,449	112,159	45.14%	
Other Purch. Services	64,306	104,161	39,855	61.74%	549,544	1,249,936	700,393	43.97%	
Utilities	3,071,153	420,458	(2,650,695)	730.43%	4,235,517	5,045,495	809,978	83.95%	(6)
Supplies & Materials	128,139	138,557	10,419	92.48%	870,527	1,662,690	792,162	52.36%	
Capital Outlay	3,707	9,812	6,105	37.78%	88,430	117,747	29,317	75.10%	(7)
Indirect Costs	(22,454)	(22,454)	0	100.00%	(134,721)	(269,442)	(134,721)	50.00%	
Other Expenditures	103	3,438	3,335	3.00%	1,427	41,250	39,823	3.46%	
Total Maintenance & Operations	4,301,093	1,779,707	(2,521,386)	241.67%	12,030,685	21,356,479	9,325,794	56.33%	
Transportation Services (27000)									
Admin Salaries	7,341	7,341	0	100.00%	44,043	88,086	44,043	50.00%	
Professional Salaries	13,643	13,644	0	100.00%	81,861	163,722	81,861	50.00%	
ESP Salaries	187,120	170,147	(16,973)	109.98%	1,051,526	2,041,765	990,239	51.50%	
Employee Benefits	72,451	70,841	(1,611)	102.27%	366,117	850,088	483,971	43.07%	
Purchased Services	4,249	6,200	1,951	68.53%	51,171	74,400	23,229	68.78%	(8)
Purch. Property Services	0	96	96	0.00%	640	1,150	510	55.62%	(2)
Other Purch. Services	5,149	27,895	22,746	18.46%	285,236	334,740	49,504	85.21%	(9)
Supplies & Materials	50,473	46,888	(3,585)	107.65%	285,748	562,650	276,902	50.79%	
Capital Outlay	28,666	32,819	4,153	87.35%	339,593	393,828	54,235	86.23%	(10)
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	369,092	375,869	6,778	98.20%	2,505,935	4,510,429	2,004,494	55.56%	
Central Services (28000)									
Admin Salaries	16,744	17,332	588	96.61%	100,466	207,984	107,519	48.30%	
Professional Salaries	27,598	28,228	630	97.77%	159,483	338,735	179,252	47.08%	
Teacher Salaries	605	5,233	4,628	11.56%	1,634	62,790	61,156	2.60%	
ESP Salaries	38,468	47,246	8,778	81.42%	277,890	566,955	289,065	49.01%	
Employee Benefits	20,331	23,960	3,629	84.86%	129,969	287,518	157,549	45.20%	
Purchased Services	23,427	19,866	(3,560)	117.92%	100,525	238,398	137,872	42.17%	
Purch. Property Services	660	250	(410)	263.86%	2,563	3,003	440	85.35%	(2)
Other Purch. Services	4,668	39,729	35,061	11.75%	259,373	476,749	217,376	54.40%	(11)
Supplies & Materials	666	2,558	1,892	26.02%	6,932	30,694	23,762	22.59%	
Capital Outlay	3,001	4,809	1,808	62.40%	43,459	57,706	14,247	75.31%	(12)
Indirect Costs	(1,509)	(1,509)	(0)	100.00%	(9,054)	(18,109)	(9,055)	50.00%	
Other Expenditures	0	561	561	0.00%	1,290	6,732	5,442	19.16%	
Total Central Services	134,659	188,263	53,604	71.53%	1,074,530	2,259,155	1,184,625	47.56%	

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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%	36,735	73,506	36,771	49.98%	
Teacher Salaries	0	70	70	0.00%	0	843	843	0.00%	
ESP Salaries	4,607	18,391	13,783	25.05%	28,178	220,686	192,508	12.77%	
Employee Benefits	11,310	14,092	2,782	80.26%	66,132	169,102	102,970	39.11%	
Purchased Services	205	8,696	8,492	2.35%	2,082	104,354	102,272	2.00%	
Purch. Property Services	0	129	129	0.00%	0	1,550	1,550	0.00%	
Other Purch. Services	11,785	11,858	73	99.39%	79,579	142,291	62,712	55.93%	(13)
Supplies & Materials	70	198	128	35.55%	683	2,375	1,692	28.77%	
Capital Outlay	0	25	25	0.00%	0	300	300	0.00%	
Other Expenditures	350	52	(298)	672.00%	350	625	275	56.00%	
Total Other Services	34,452	88,990	54,538	38.71%	213,739	1,067,878	854,139	20.02%	
Community Services (30000)									
Admin Salaries	0	0	0	N/A	0	0	0	N/A	
Professional Salaries	8,922	9,248	327	96.47%	53,841	110,978	57,137	48.52%	
Teacher Salaries	0	0	0	N/A	0	0	0	N/A	
ESP Salaries	43,984	40,898	(3,086)	107.55%	239,027	490,771	251,744	48.70%	
Employee Benefits	6,809	6,547	(262)	104.01%	37,934	78,563	40,629	48.28%	
Purchased Services	5,225	958	(4,267)	545.22%	5,739	11,500	5,761	49.90%	
Purch. Property Services	0	616	616	0.00%	2,602	7,390	4,788	35.21%	
Other Purch. Services	39	619	580	6.27%	325	7,426	7,101	4.38%	
Supplies & Materials	412	1,990	1,578	20.71%	8,541	23,875	15,334	35.77%	
Capital Outlay	25	562	537	4.45%	32	6,743	6,711	0.47%	
Indirect Costs	1,250	1,250	0	100.00%	7,500	15,000	7,500	50.00%	
Other Expenditures	0	16,328	16,328	0.00%	0	195,934	195,934	0.00%	
Total Community Services	66,665	79,015	12,350	84.37%	355,541	948,180	592,639	37.50%	
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	927,591	927,591	0.00%	0	11,131,097	11,131,097	0.00%	(14)
Allocation Clearing	0	0	0	N/A	0	0	0	N/A	
Total Transfers & Contingencies	0	927,591	927,591	0.00%	0	11,131,097	11,131,097	0.00%	
Total General Fund Expenditures	17,416,992	17,497,317	80,325	99.54%	93,638,470	209,967,802	116,329,332	44.60%	
Revenues Over (under) Expenditures	(7,476,062)	(2,070,657)	(5,566,055)	361.05%	(44,851,547)	0	(252,662,329)	N/A	
Prior Year Revenues									
Over (Under) Expenditures	(2,004,869)				(36,852,919)				

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) Utilities were paid in advance in Dec 2005.
- (7) \$60,000 spent on capital project in Oct 2005.
- (8) The annual license and maintenance fee for the transportation dept.'s logistics software was paid in July in the amount of \$16,764, and equipment purchased in August, \$295,340.
- (9) The annual charges for the Transportation dept to the Risk fund were paid in July in the amount of \$260,790.
- (10) Bus tracking hardware/ software purchased for approximately \$269,000
- (11) The annual amount of funding for the professional development fund were recorded in July in the amount of \$215,860.
- (12) 202 entrance mats purchased Oct 2005, \$12,100.
- (13) The yearly contract fee to D & D Marketing for the Coca Cola contract was paid in July in the amount of \$50,000.
- (14) 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)
December, 2005

	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
Expenditures by Major Program									
Instructional Services	9,211,558	10,376,281	1,164,724	88.78%	57,827,090	124,515,372	66,688,282	46.44%	
Pupil Services	637,733	666,074	28,341	95.75%	3,804,088	7,992,887	4,188,799	47.59%	
Instructional Support	989,420	1,149,829	160,409	86.05%	5,551,917	13,797,954	8,246,037	40.24%	
General Administration	186,897	202,798	15,901	92.16%	1,031,600	2,433,580	1,401,980	42.39%	
School Administration	1,307,883	1,475,363	167,480	88.65%	8,131,938	17,704,357	9,572,418	45.93%	
Business Services	177,541	187,536	9,995	94.67%	1,111,407	2,250,435	1,139,029	49.39%	
Maintenance & Operations	4,301,093	1,779,707	(2,521,386)	241.67%	12,030,685	21,356,479	9,325,794	56.33%	
Transportation Services	369,092	375,869	6,778	98.20%	2,505,935	4,510,429	2,004,494	55.56%	
Central Services	134,659	188,263	53,604	71.53%	1,074,530	2,259,155	1,184,625	47.56%	
Other Services	34,452	88,990	54,538	38.71%	213,739	1,067,878	854,139	20.02%	
Community Services	66,665	79,015	12,350	84.37%	355,541	948,180	592,639	37.50%	
Misc Expenses & Transfers	0	927,591	927,591	0.00%	0	11,131,097	11,131,097	0.00%	(14)
Total Programs	17,416,992	17,497,317	80,325	99.54%	93,638,470	209,967,802	116,329,332	44.60%	

	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
Expenditures by Major Account									
Admin Salaries	829,473	912,783	83,310	90.87%	4,996,089	10,953,399	5,957,310	45.61%	
Professional Salaries	459,727	482,838	23,111	95.21%	2,749,481	5,794,053	3,044,573	47.45%	
Teacher Salaries	7,299,775	7,781,433	481,658	93.81%	44,957,808	93,377,194	48,419,387	48.15%	
ESP Salaries	2,062,588	2,216,063	153,475	93.07%	12,102,088	26,592,750	14,490,662	45.51%	
Employee Benefits	2,358,363	2,507,313	148,949	94.06%	14,249,962	30,087,750	15,837,788	47.36%	
Purchased Services	333,099	402,890	69,791	82.68%	1,585,418	4,834,681	3,249,263	32.79%	
Purch. Property Services	96,092	143,899	47,807	66.78%	734,297	1,726,784	992,487	42.52%	
Other Purch. Services	278,610	546,036	267,426	51.02%	2,908,565	6,552,429	3,643,864	44.39%	
Supplies & Materials	565,515	993,803	428,288	56.90%	4,114,895	11,925,631	7,810,736	34.50%	
Utilities	3,101,067	420,458	(2,680,609)	737.55%	4,415,519	5,045,495	629,976	87.51%	
Capital Outlay	61,708	151,759	90,051	40.66%	960,116	1,821,108	860,991	52.72%	
Indirect Costs	(31,142)	(35,392)	(4,250)	87.99%	(186,854)	(424,709)	(237,855)	44.00%	
Other Expenditures	2,118	973,436	971,318	0.22%	51,085	11,681,236	11,630,151	0.44%	(14)
Total Objects	17,416,992	17,497,317	80,325	99.54%	93,638,470	209,967,802	116,329,332	44.60%	

Colorado Springs School District No. 11
Statement of Revenues and Expenditures
Preschool Fund (19)
December, 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	(12,477)	(14,508)	2,031	86.00%	(82,986)	(174,095)	91,109	47.67%	
Interfund Transfers	0	7,871	(7,871)	0.00%	0	94,454	(94,454)	0.00%	(2)
Total Revenues	(12,477)	144,555	(157,032)	-8.63%	1,731,313	1,734,658	(3,345)	99.81%	
Expenditures									
Full Day Kindergarten (001FK)									
Teacher Salaries	15,993	15,305	(689)	104.50%	94,961	183,656	88,695	51.71%	(4)
ESP Salaries	8,126	7,544	(582)	107.72%	40,628	90,522	49,894	44.88%	
Employee Benefits	4,662	4,103	(559)	113.63%	28,789	49,238	20,449	58.47%	(4)
Purchased Services	0	0	0	N/A	0	0	0	N/A	
Supplies & Materials	0	724	724	0.00%	2,611	8,684	6,073	30.06%	
Capital Outlay	0	0	0	N/A	0	0	0	N/A	
Total Full Day Kindergarten Expend.	28,781	27,675	(1,106)	104.00%	166,989	332,100	165,111	50.28%	
General Preschool Education (00400)									
Teacher Salaries	47,032	50,052	3,021	93.97%	276,046	600,629	324,583	45.96%	
ESP Salaries	15,284	13,949	(1,335)	109.57%	85,777	167,393	81,616	51.24%	(4)
Employee Benefits	14,838	15,203	365	97.60%	82,741	182,434	99,693	45.35%	
Purchased Services	26,846	18,887	(7,959)	142.14%	67,807	226,642	158,835	29.92%	
Supplies & Materials	4,343	3,179	(1,164)	136.62%	20,975	38,145	17,170	54.99%	(3)
Capital Outlay	0	0	0	N/A	0	0	0	N/A	
Total General Preschool Expenditures	108,343	101,270	(7,073)	106.98%	533,346	1,215,243	681,897	43.89%	
Administration (22380)									
Admin Salaries	0	0	0	N/A	0	0	0	N/A	
Professional Salaries	5,948	5,951	3	99.95%	35,670	71,415	35,745	49.95%	
Teacher Salaries	5,592	5,930	338	94.30%	33,896	71,163	37,267	47.63%	
ESP Salaries	(873)	873	1,747	-100.00%	5,438	10,481	5,043	51.88%	(4)
Employee Benefits	2,437	2,216	(221)	110.00%	16,584	26,586	10,002	62.38%	(4)
Purchased Services	382	489	107	78.04%	1,941	5,870	3,929	33.06%	
Supplies & Materials	274	150	(124)	182.67%	1,522	1,800	278	84.54%	(5)
Total Administration Expenditures	13,760	15,610	1,850	88.15%	95,050	187,315	92,265	50.74%	
Total Expenditures	150,884	144,555	(6,329)	104.38%	795,385	1,734,658	939,273	45.85%	
Revenues Over (under) Expenditures	(163,361)	0	(150,702)	N/A	935,928	0	(942,618)	N/A	
Fund Balance, Beginning of Year					0				
Fund Balance, Year to Date					\$ 935,928				

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) Salary accounts and some related benefit accounts are currently exceeding the budget target. Budget transfers may be needed.
- (5) Small dollar budget item, may transfer if needed.

Colorado Springs School District No. 11
Statement of Revenues and Expenditures
Capital Reserve Fund (21)
December, 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	60,962	16,667	44,295	365.77%	336,884	200,000	136,884	168.44%	
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%	(2)
Other Revenues	16,594	25,000	(8,406)	66.38%	99,564	300,000	(200,436)	33.19%	
Other Local Revenues	0	18,333	(18,333)	0.00%	361,603	220,000	141,603	164.37%	(3)
Fund Balance & Reserves		1,043,234	(1,043,234)	0.00%		12,518,812	(12,518,812)	0.00%	
Total Revenues	77,556	1,821,709	(1,744,153)	4.26%	9,381,248	21,860,507	(12,479,259)	42.91%	
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%	20,777	45,381	24,604	45.78%	
Maintenance & Operations	31,316	25,046	(6,270)	125.03%	143,049	300,556	157,507	47.59%	
Transportation Services	0	68,135	68,135	0.00%	209,636	817,616	607,980	25.64%	
Central Services	3,548	6,019	2,471	58.95%	21,280	72,223	50,943	29.46%	
Food Services	0	0	0	N/A	0	0	0	N/A	
Site & Improvements	19	20	1	92.75%	111	240	129	46.39%	
Building Acquisition & Const	26,846	21,708	(5,138)	123.67%	220,061	260,493	40,432	84.48%	
Building Improvement Svcs	228,914	626,427	397,513	36.54%	2,210,075	7,517,122	5,307,047	29.40%	
Debt Service	1,131,108	190,425	(940,684)	593.99%	1,653,780	2,285,095	631,315	72.37%	(4)
Contingency	0	752,285	752,285	0.00%	0	9,027,415	9,027,415	0.00%	
Total Expenditures	1,425,214	1,821,709	396,495	78.24%	4,978,544	21,860,507	16,881,963	22.77%	(5)
Revenues Over (under) Expenditures	(1,347,658)	0			4,402,703	0			
Fund Balance, Beginning of Year					12,876,139				
Fund Balance, Year to Date					\$ 17,278,842				

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) Insurance claim payments have been received in the amount of \$329,598 through Nov 2005. There is zero budget for this.
- (4) Principal paid on December 1 in the amount of \$1,000,000 on 2004 COP's.
- (5) 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)
December, 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	1,569,779	1,641,439	(71,660)	95.63%	6,400,323	19,697,266	(13,296,943)	32.49%	(1)
State Revenues	0	88,192	(88,192)	0.00%	112,647	1,058,303	(945,656)	10.64%	(1)
Local Revenues	2,040	72,551	(70,511)	2.81%	69,047	870,611	(801,564)	7.93%	(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	1,571,819	1,818,848	(247,029)	86.42%	6,582,017	21,826,180	(15,244,163)	30.16%	
Expenditures:									
Federal Grants									
ABE #84.002, 5002	35,481	36,990	1,509	95.92%	210,244	443,878	233,634	47.37%	
Title I - 4010, 5348	431,038	671,250	240,212	64.21%	2,217,221	8,055,005	5,837,784	27.53%	
Title VI-B 84.027	469,274	507,611	38,337	92.45%	2,460,418	6,091,337	3,630,919	40.39%	
Perkins Grant 4048, 5243	15,639	25,000	9,361	62.55%	197,018	300,000	102,982	65.67%	
PL 99-457 #84.173	38,306	16,689	(21,617)	229.53%	168,719	200,264	31,545	84.25%	
Safe & Drug Free #84.186	10,273	20,683	10,410	49.67%	67,550	248,191	180,641	27.22%	
Even Start #84.213, 5213	6,421	8,755	2,334	73.34%	35,548	105,063	69,515	33.84%	
Charter Schools 84.282, 5287, 6287	5,160	0	(5,160)	N/A	7,552	0	(7,552)	N/A	
Title VI 84.298	1,909	12,863	10,955	14.84%	12,550	154,359	141,809	8.13%	
Enhanced Educ thru Technology, 4318	4,093	15,367	11,274	26.63%	84,574	184,409	99,835	45.86%	
Title III CFDA 84.365 NCLB	12,620	13,751	1,131	91.78%	71,070	165,006	93,936	43.07%	
Title II #84.281, 4367	203,881	177,795	(26,085)	114.67%	762,795	2,133,544	1,370,749	35.75%	
National Science Foundation, 7076	4,455	11,971	7,517	37.21%	137,503	143,654	6,151	95.72%	
Other Federal Grants	69,948	92,214	22,266	75.85%	529,054	1,106,562	577,508	47.81%	
Contingency		0	0			0	0		
Total Federal Grants	1,308,495	1,610,939	302,444	81.23%	6,961,815	19,331,272	12,369,457	36.01%	(1)
State and Local Grants	40,097	207,909	167,812	19.29%	301,630	2,494,908	2,193,278	12.09%	
Total Expenditures	1,348,592	1,818,848	470,257	74.15%	7,263,445	21,826,180	14,562,735	33.28%	
Revenues Over (under) Expenditures	223,228	0			(681,428)	0			

Fund Balance, Beginning of Year

0

Fund Balance, Year to Date

\$ (681,428)

Balance Sheet Summary	12/31/05
Pooled Cash	(2,225,101)
Grants Receivable	2,657,841
Deferred Revenue	(465,895)
Other Liabilities	(648,273)
Total Rev over (under) Expend.	\$ (681,428)

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)
December, 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	2,786	1,832,062	(1,829,277)	0.15%	306,352	21,984,747	(21,678,395)	1.39%	(1)
Property Taxes Uncollectable and Abatements	797	(18,321)	19,118	N/A	18,672	(219,847)	238,519	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	3,583	173,341	(169,758)	2.07%	325,024	2,080,090	(1,755,066)	15.63%	
Expenditures:									
Treasurer Coll Fees	9	4,500	(4,491)	0.20%	836	54,000	(53,164)	1.55%	
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	9	173,341	(173,332)	0.01%	836	2,080,090	(2,079,254)	0.04%	
Revenues Over (under) Expenditures	3,574	0			324,188	0			
Fund Balance, Beginning of Year					2,428,470				
Fund Balance, Year to Date					\$ 2,752,658				

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)
December, 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	84,331	83,735	596	100.71%	503,988	1,004,822	(500,834)	50.16%	
Other Income	0	0	0	N/A		0	0	N/A	
Investment Income	2,663	2,083	580	127.82%	28,934	25,000	3,934	115.74%	(2)
Fund Balance	0	149,613	(149,613)	0.00%		1,795,351	(1,795,351)	0.00%	
Total Revenues	86,994	701,965	(614,971)	12.39%	1,532,126	8,423,581	(6,891,455)	18.19%	
Expenses:									
Technical Equip Maint (26400)									
Salaries	60,515	61,454	939	98.47%	361,712	737,448	375,736	49.05%	
Benefits	12,301	12,615	314	97.51%	73,187	151,378	78,191	48.35%	
Purchased Services	4,419	8,649	4,231	51.09%	30,384	103,793	73,409	29.27%	
Supplies & Materials	3,218	4,896	1,678	65.74%	33,852	58,750	24,898	57.62%	(3)
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	80,453	93,039	12,586	86.47%	499,135	1,116,469	617,334	44.71%	
Central Support (28050, 28400, 28440, 28450)									
Salaries	198,961	173,650	(25,311)	114.58%	1,052,628	2,083,802	1,031,174	50.51%	
Benefits	35,836	32,736	(3,101)	109.47%	200,841	392,830	191,989	51.13%	
Purchased Services	93,730	202,781	109,051	46.22%	1,038,937	2,433,372	1,394,435	42.70%	
Supplies & Materials	278	3,083	2,806	9.00%	3,677	37,000	33,323	9.94%	
Capital Outlay	4,368	68,630	64,262	6.37%	151,258	823,563	672,305	18.37%	
Dues & Fees	0	48	48	0.00%	620	575	(45)	107.83%	(4)
Contingency	0	25,369	25,369	0.00%	10,425	304,423	293,998	3.42%	
Central Support	333,174	506,297	173,123	65.81%	2,458,387	6,075,565	3,617,178	40.46%	
Total Expenditures	413,627	599,336	185,709	69.01%	2,957,522	7,192,034	4,234,512	41.12%	
Revenues Over (under) Expenditures	(326,633)	102,629			(1,425,396)	1,231,547			
Fund Balance, Beginning of Year					1,662,482				
Fund Balance, Year to Date					\$ 237,086				

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) Supplies for Tech Equip maintenance were \$30,113 for the year to date Oct. 31, 2005. This is causing actuals to exceed budget target.
- (4) Small dollar budget item, transfer is needed.

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

	MTD	MTD	Variance	Percent Used	YTD	Annual	Balance	Percent Used	Footnotes
	Actual	Budget			Actual	Budget			
Revenues:									
Current Property Taxes	1,126	727,296	(726,170)	0.15%	123,847	8,727,552	(8,603,705)	1.42%	(1)
Delinquent Taxes & Interest	294	18,750	(18,456)	1.57%	11,770	225,000	(213,230)	N/A	
Property Tax Abatements	0	(7,461)	7,461	0.00%	(3,701)	(89,526)	85,825	N/A	
Investment Income	19,694	5,000	14,694	393.88%	97,603	60,000	37,603	162.67%	(2)
Fund Balance	0	469,705	(469,705)	0.00%	0	5,636,458	(5,636,458)	0.00%	
Total Revenues	21,114	1,213,290	(1,192,176)	1.74%	229,519	14,559,484	(14,329,965)	1.58%	
Expenditures:									
Treasurer Services	0	42	42	0.00%	550	500	(50)	110.00%	(3)
Debt Service - Principal	2,900,000	241,667	(2,658,333)	1200.00%	2,900,000	2,900,000	0	100.00%	(4)
Debt Service - Interest	2,774,723	455,808	(2,318,915)	608.75%	2,774,723	5,469,696	2,694,973	50.73%	(4)
Operating Reserve	0	515,774	515,774	0.00%	0	6,189,288	6,189,288	0.00%	
Total Expenditures	5,674,723	1,213,290	(4,461,433)	467.71%	5,675,273	14,559,484	8,884,211	38.98%	
Revenues Over (under) Expenditures	(5,653,609)	0			(5,445,755)	0			
Fund Balance, Beginning of Year					5,582,187				
Fund Balance, Year to Date					\$ 136,432				

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 Expenditures
Building Fund (41)
December, 2005

<u>Revenues:</u>	<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>
Investment Income	14,244	0	14,244	N/A	74,450	0	74,450	N/A	
Interfund Transfers	0	17,917	(17,917)	0.00%	215,000	215,000	0	100.00%	
Total Revenues	14,244	17,917	(3,672)	79.50%	289,450	215,000	74,450	134.63%	
Expenditures:									
Purchased Services	0	0	0	N/A	0	0	0	N/A	
Capital Outlay	28,672	335,259	306,587	8.55%	654,232	4,023,111	3,368,879	16.26%	
Total Expenditures	28,672	335,259	306,587	8.55%	654,232	4,023,111	3,368,879	16.26%	
Revenues Over (under) Expenditures	(14,428)	(317,343)			(364,782)	(3,808,111)			
Fund Balance, Beginning of Year					4,001,606				
Fund Balance, Year to Date					\$ 3,636,824				
Footnotes:									

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

	MTD		Variance	Percent Used	YTD		Annual Balance	Percent Used	Footnotes
	Actual	Budget			Actual	Budget			
Revenues:									
Food Sales	241,055	277,171	(36,116)	86.97%	1,558,349	3,326,054	(1,767,705)	46.85%	
Catering	29,957	0	29,957	N/A	167,820	0	167,820	N/A	
Other Income	16,540	13,676	2,864	120.94%	87,515	164,115	(76,600)	53.33%	
Federal Reimbursement	315,169	277,142	38,027	113.72%	1,737,840	3,325,701	(1,587,861)	52.25%	
Commodities & Head Start	0	24,167	(24,167)	0.00%	0	290,005	(290,005)	0.00%	
Investment Income	(5,236)	0	(5,236)	N/A	(11,804)	0	(11,804)	N/A	
Operating Transfers	0	7,500	(7,500)	0.00%	0	90,000	(90,000)	0.00%	
Total Revenues	597,485	599,656	(2,172)	99.64%	3,539,720	7,195,875	(3,656,155)	49.19%	
Expenses:									
Salary Accounts	180,848	188,783	7,935	95.80%	1,113,513	2,265,397	1,151,884	49.15%	
Employee Benefits	54,113	43,964	(10,148)	123.08%	278,490	527,569	249,079	52.79%	(1)
Food Purchases	235,899	186,489	(49,410)	126.49%	1,392,950	2,237,863	844,913	62.24%	(2)
Commodity Items	0	24,167	24,167	0.00%	0	290,005	290,005	0.00%	
Administrative & Mgmt Fees	20,000	16,667	(3,333)	120.00%	100,000	200,000	100,000	50.00%	
Purchased Services	34,302	47,664	13,362	71.97%	311,192	571,963	260,771	54.41%	(3)
Supplies	21,934	31,692	9,758	69.21%	169,074	380,300	211,226	44.46%	
Capital Outlay	649	2,350	1,701	27.60%	23,843	28,200	4,357	84.55%	(4)
Depreciation	8,649	10,833	2,184	79.84%	51,371	130,000	78,629	39.52%	
Indirect Costs	26,826	28,732	1,906	93.37%	160,955	344,781	183,827	46.68%	
Contingency and other	0	7,917	7,917	0.00%	0	95,000	95,000	0.00%	
Total Expenses	583,219	589,257	6,038	98.98%	3,601,390	7,071,078	3,469,688	50.93%	
Net Income(Loss)	14,266	10,400			(61,669)	124,797			
Retained Earnings, Beginning of Year					1,032,280				
Retained Earnings, Year to Date					\$ 970,611				

Footnotes:
(1) Benefit accounts are currently exceeding the budget target. Budget transfers may be needed.
(2) Food costs are exceeding the prorated budget amount.
(3) The workers' compensation charge of \$87,985 for the year was recorded in July.
(4) Equipment purchased in November totaled \$18,383.

Colorado Springs School District No. 11
Statement of Revenues and Expenses
Community Education Fund (56)
December, 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	216	5,000	(4,784)	4.32%	22,081	60,000	(37,919)	36.80%	
Tuition Revenue Summer School	0	0	0	N/A	0	0	0	N/A	
Tuition Revenue Adult Education	8,223	14,583	(6,360)	56.39%	52,598	175,000	(122,402)	30.06%	
Tuition Revenue GED Services	1,695	5,406	(3,711)	31.36%	4,599	64,870	(60,271)	7.09%	
Misc Revenue GED Services	2,580	0	2,580	N/A	13,300	0	13,300	N/A	
Interest Income	459	0	459	N/A	2,457	0	2,457	N/A	
Beginning Net Assets		0	0	N/A		0	0	N/A	
Total Revenue	13,173	24,989	(11,816)	52.72%	95,035	299,870	(204,835)	31.69%	
Expenses:									
Community Ed Programs:									
Salaries	2,824	4,703	(1,878)	60.06%	19,894	56,432	(36,538)	35.25%	
Employee Benefits	544	775	(231)	70.21%	3,471	9,295	(5,824)	37.35%	
Purchased Services	261	1,621	(1,361)	16.07%	4,939	19,455	(14,516)	25.39%	
Purch. Property Services	0	0	0	N/A	0	0	0	N/A	
Supplies and Materials	0	160	(160)	0.00%	50	1,925	(1,875)	2.60%	
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	(7,034)	N/A	0	0	0	N/A	
Total Expenses Community Ed	3,629	10,663	(14,069)	34.03%	28,354	127,958	(99,604)	22.16%	
Adult Ed and GED Programs:									
Salaries	10,272	14,087	(3,816)	72.91%	74,288	169,048	(94,760)	43.94%	
Employee Benefits	1,544	2,154	(610)	71.67%	11,016	25,853	(14,837)	42.61%	
Purchased Services	2,210	1,929	280	114.54%	7,489	23,150	(15,661)	32.35%	
Purch. Property Services	0	0	0	N/A	0	0	0	N/A	
Supplies and Materials	1,482	3,292	(1,809)	45.03%	14,090	39,500	(25,410)	35.67%	
Capital Outlay	(348)	83	(431)	-417.60%	0	1,000	(1,000)	0.00%	
Contingency	0	6,164	(6,164)	0.00%	0	73,965	(73,965)	0.00%	
Transfer to General Fund	0	0	(33,653)	N/A	0	0	0	N/A	
Total Expenses Adult Ed	15,160	27,710	(46,203)	54.71%	106,883	332,516	(225,633)	32.14%	
Total Expenses	18,788	38,373	(60,272)	48.96%	135,237	460,474	(325,237)	29.37%	
Net Income(Loss)	(5,615)	(13,384)			(40,202)	(160,604)			
Retained Earnings, Beginning of Year					148,970				
Retained Earnings, Year to Date					\$ 108,768				

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)
December, 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	763,477	746,799	16,678	102.23%	4,652,739	8,961,586	(4,308,847)	51.92%	
Employer Contributions	1,362,946	1,343,814	19,132	101.42%	7,913,373	16,125,764	(8,212,391)	49.07%	
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	6,339	41,667	(35,328)	15.21%	40,215	500,000	(459,785)	8.04%	
Investment Income	11,707	15,047	(3,339)	77.81%	80,185	180,559	(100,374)	44.41%	
Beginning Net Assets	0	44,322	(44,322)	0.00%	0	531,867	(531,867)	0.00%	
Total Revenues	2,144,468	2,506,825	(362,357)	85.55%	16,468,641	30,081,905	(13,613,264)	54.75%	
Expenses:									
Health & Vision Insurance	2,009,658	1,956,283	(53,376)	102.73%	12,050,945	23,475,392	11,424,447	51.33%	
Dental Insurance	164,512	212,023	47,512	77.59%	1,092,146	2,544,279	1,452,133	42.93%	
Life Insurance	52,054	51,026	(1,028)	102.01%	305,212	612,317	307,105	49.85%	
LTD Insurance	26,972	27,582	610	97.79%	159,750	330,980	171,230	48.27%	
Workers Comp	121,713	118,919	(2,794)	102.35%	1,052,598	1,427,031	374,433	73.76%	(2)
General Liability	5,315	21,729	16,414	24.46%	98,948	260,748	161,800	37.95%	
Other Insurances	37,964	67,563	29,599	56.19%	179,540	810,759	631,219	22.14%	
Errors & Omissions	7,371	20,964	13,592	35.16%	106,457	251,562	145,105	42.32%	
Safety	12,579	16,005	3,426	78.59%	62,885	192,065	129,180	32.74%	
Buildings & Vehicles	4,406	47,500	43,094	9.28%	237,038	570,000	332,962	41.59%	
Total Expenditures	2,442,544	2,539,594	97,051	96.18%	15,345,519	30,475,133	15,129,614	50.35%	
Net Income(Loss)	(298,076)	(32,769)			1,123,121	(393,228)			
Retained Earnings, Beginning of Year					1,684,993				
Retained Earnings, Year to Date					\$ 2,808,114				

Footnotes:

- (1) FY05/06 transfers were booked in July 05.
- (2) The amount of claims are currently exceeding the budget target percentage.

Reserve Amounts as of:	12/31/05
Workers' Compensation	1,967,060
General Liability	62,851
Other Claims & Losses	63,370
Errors & Omissions	33,909
Total Reserves Risk Mgmt.	2,127,191
Terminal Liability (IBNR)	393,983
Claim Fluctuation Reserve	1,900,000
Total Reserves Benefits	2,293,983

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

Revenues:	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
Printing Services	132,420	161,296	(28,876)	82.10%	909,856	1,935,552	(1,025,696)	47.01%	
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		63,428	(63,428)	N/A		761,140	(761,140)	N/A	
Total Revenues	132,420	224,724	(92,305)	58.93%	909,856	2,696,692	(1,786,836)	33.74%	
Expenses:									
Cost of Services (25400)									
Salaries	34,226	39,224	4,998	87.26%	203,726	470,685	266,959	43.28%	
Benefits	9,084	11,218	2,135	80.97%	53,190	134,619	81,429	39.51%	
Purchased Services	34,257	45,193	10,935	75.80%	288,241	542,313	254,072	53.15%	(1)
Supplies & Materials	29,986	24,957	(5,030)	120.15%	160,886	299,481	138,595	53.72%	(1)
Interest Expense	(24,568)	3,408	27,976	-720.87%	15,437	40,897	25,459	37.75%	
Cost of Services	82,986	124,000	41,014	66.92%	721,480	1,487,995	766,515	48.49%	
Print Administration (25410)									
Salaries	5,266	5,617	351	93.75%	30,874	67,404	36,530	45.80%	
Benefits	1,127	1,573	446	71.66%	6,668	18,873	12,205	35.33%	
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	1,917	-64.29%	0	14,000	14,000	0.00%	
Print Administration	5,643	9,015	3,372	62.60%	37,542	108,177	70,635	34.70%	
Other Expenses									
Depreciation	11,206	16,198	4,992	69.18%	65,425	194,380	128,955	33.66%	
Indirect Costs	3,750	3,750	0	100.00%	22,500	45,000	22,500	50.00%	
Contingency Reserve	0	71,762	71,762	0.00%	0	861,140	861,140	0.00%	
Other Expenses	14,956	91,710	76,754	16.31%	87,925	1,100,520	1,012,595	7.99%	
Total Expenditures	103,585	224,724	121,139	46.09%	846,947	2,696,692	1,849,745	31.41%	
Net Income(Loss)	28,835	0			62,908	0			
Retained Earnings, Beginning of Year					760,551				
Retained Earnings, End of Year					\$ 823,459				

Footnotes:

(1) Expenses exceeding budget target, no unusual items noted.

