

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

	<u>MTD</u>	<u>MTD</u>	<u>Variance</u>	<u>Percent</u>	<u>YTD</u>	<u>Annual</u>	<u>Balance</u>	<u>Percent</u>	<u>Footnotes</u>
	<u>Actual</u>	<u>Budget</u>		<u>Used</u>	<u>Actual</u>	<u>Budget</u>		<u>Used</u>	
Revenues									
Local Sources									
Property Taxes	532,575	4,776,612	(4,244,037)	11.15%	865,914	57,319,345	(56,453,431)	1.51%	(1)
Specific Ownership Taxes	1,198,509	1,094,197	104,312	109.53%	4,782,879	13,130,367	(8,347,488)	36.43%	(1)
Tuition	67,185	182,267	(115,082)	36.86%	225,674	2,187,200	(1,961,526)	10.32%	(2)
Investment Income	53,927	39,583	14,343	136.24%	310,069	475,000	(164,931)	65.28%	(3)
Tesla Day Care Revenues	9,503	14,583	(5,081)	65.16%	41,911	175,000	(133,089)	23.95%	
Charter School Revenues	0	0	0	N/A	5,400	0	5,400	N/A	
Athletic Revenues	40,347	39,125	1,222	103.12%	98,288	469,500	(371,212)	20.93%	
Other Local Revenues	272,679	202,941	69,737	134.36%	1,212,189	2,435,293	(1,223,104)	49.78%	
Total Local Sources	2,174,724	6,349,309	(4,174,584)	34.25%	7,542,324	76,191,705	(68,649,381)	9.90%	
State Sources									
State Equalization (gross)	9,823,476	9,910,976	(87,500)	99.12%	39,293,903	118,931,712	(79,637,809)	33.04%	(4)
Equalization Allocations	(1,126,274)	(1,885,449)	759,175	59.74%	(14,055,976)	(22,625,383)	8,569,407	62.12%	(4)
Vocational Education	0	27,083	(27,083)	0.00%	77,499	325,000	(247,501)	23.85%	(5)
ECEA Revenue	3,501,187	324,225	3,176,962	1079.86%	3,501,187	3,890,705	(389,518)	89.99%	(5)
ELPA	0	7,500	(7,500)	0.00%	8,500	90,000	(81,500)	9.44%	(5)
Gifted and Talented Rev	160,715	18,750	141,965	857.15%	160,715	225,000	(64,285)	71.43%	(5)
State Transportation Revenue	1,154,571	79,167	1,075,404	1458.41%	1,154,571	950,000	204,571	121.53%	(5)
Total State Sources	13,513,674	8,482,253	5,031,422	159.32%	30,140,399	101,787,034	(71,646,635)	29.61%	
Federal PL-874	0	0	0	N/A	0	0	0	N/A	
Federal grant revenues	0	25,000	(25,000)	0.00%	0	300,000	(300,000)	0.00%	
Total Federal Sources	0	25,000	(25,000)	0.00%	0	300,000	(300,000)	0.00%	
Transfers In to General Fund	0	1,849,575	(1,849,575)	0.00%	0	22,194,901	(22,194,901)	0.00%	
Transfer to Preschool	0	(4,234)	4,234	0.00%	0	(50,808)	50,808	0.00%	
Transfer to Capital Reserve	0	(38,857)	38,857	0.00%	(466,286)	(466,286)	0	100.00%	
Transfer to Grant Fund	0	(16,667)	16,667	0.00%	0	(200,000)	200,000	0.00%	
Transfer to Info Tech Fund	0	(28,976)	28,976	0.00%	(347,710)	(347,710)	0	100.00%	
Transfer to Building Fund	0	0	0	N/A	0	0	0	N/A	
Transfer to Risk Fund	0	0	0	N/A	0	0	0	N/A	
Total Net Transfers	0	1,760,841	(1,760,841)	0.00%	(813,996)	21,130,097	(21,944,093)	-3.85%	(6)
Total Revenues	15,688,399	16,617,403	(929,004)	94.41%	36,868,727	199,408,836	(162,540,109)	18.49%	
RESERVED AND DESIGNATED FUND BALANCE (INCLUDING SALARY ACCRUAL UNFUNDING)						23,137,810			
						222,546,646			

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, and there was a reversal in July of the June accrual.
- (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, and Info Tech 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.

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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	21,528	17,130	(4,398)	125.67%	68,491	205,561	137,070	33.32%	
Teacher Salaries	6,937,877	7,154,935	217,058	96.97%	26,679,575	85,859,217	59,179,642	31.07%	
ESP Salaries	525,562	559,084	33,521	94.00%	1,860,878	6,709,004	4,848,126	27.74%	
Employee Benefits	1,685,658	1,672,337	(13,321)	100.80%	6,556,188	20,068,039	13,511,851	32.67%	
Purchased Services	87,605	116,143	28,538	75.43%	161,963	1,393,711	1,231,747	11.62%	
Purch. Property Services	116,073	122,354	6,282	94.87%	420,192	1,468,251	1,048,059	28.62%	
Other Purch. Services	274,755	253,953	(20,803)	108.19%	878,093	3,047,432	2,169,339	28.81%	
Supplies & Materials	373,723	645,997	272,273	57.85%	2,549,195	7,751,962	5,202,767	32.88%	
Capital Outlay	58,088	160,614	102,526	36.17%	193,768	1,927,368	1,733,599	10.05%	
Indirect Costs	2,538	2,538	(0)	100.01%	10,152	30,455	20,303	33.34%	
Other Expenditures	0	109,090	109,090	0.00%	20,204	1,309,077	1,288,873	1.54%	
Total Instructional Services	10,083,407	10,814,173	730,766	93.24%	39,398,699	129,770,076	90,371,377	30.36%	
Pupil Services (21000)									
Admin Salaries	7,421	7,421	0	100.00%	29,685	89,055	59,370	33.33%	
Professional Salaries	73,422	74,038	616	99.17%	287,051	888,458	601,407	32.31%	
Teacher Salaries	433,928	434,996	1,069	99.75%	1,681,059	5,219,957	3,538,898	32.20%	
ESP Salaries	39,409	40,060	651	98.37%	162,610	480,720	318,110	33.83%	(1)
Employee Benefits	116,857	120,251	3,394	97.18%	465,807	1,443,013	977,206	32.28%	
Purchased Services	16,222	17,771	1,549	91.28%	39,770	213,254	173,484	18.65%	
Purch. Property Services	79	200	121	39.62%	343	2,400	2,057	14.31%	
Other Purch. Services	938	4,072	3,135	23.02%	6,382	48,866	42,484	13.06%	
Supplies & Materials	2,829	2,215	(614)	127.73%	7,479	26,580	19,101	28.14%	
Capital Outlay	0	354	354	0.00%	0	4,250	4,250	0.00%	
Other Expenditures	0	50	50	0.00%	0	600	600	0.00%	
Total Pupil Services	691,104	701,429	10,325	98.53%	2,680,187	8,417,154	5,736,967	31.84%	
Instructional Support (22000)									
Admin Salaries	120,215	102,656	(17,559)	117.10%	386,175	1,231,875	845,700	31.35%	
Professional Salaries	190,469	191,575	1,107	99.42%	720,415	2,298,901	1,578,486	31.34%	
Teacher Salaries	296,530	348,710	52,179	85.04%	1,194,124	4,184,516	2,990,392	28.54%	
ESP Salaries	144,374	153,656	9,282	93.96%	588,915	1,843,867	1,254,952	31.94%	
Employee Benefits	160,305	166,491	6,186	96.28%	626,364	1,997,893	1,371,529	31.35%	
Purchased Services	33,496	132,213	98,717	25.33%	182,482	1,586,561	1,404,079	11.50%	
Purch. Property Services	2,119	29,187	27,067	7.26%	7,670	350,242	342,572	2.19%	
Other Purch. Services	61,467	153,595	92,128	40.02%	209,246	1,843,142	1,633,896	11.35%	
Supplies & Materials	21,628	41,786	20,158	51.76%	159,840	501,432	341,591	31.88%	
Capital Outlay	1,600	13,312	11,712	12.02%	31,929	159,744	127,815	19.99%	
Other Expenditures	40	752	712	5.32%	3,439	9,020	5,581	38.13%	(2)
Indirect Costs	4,588	4,588	0	100.00%	18,352	55,056	36,704	33.33%	
Total Instructional Support	1,036,832	1,338,521	301,689	77.46%	4,128,952	16,062,249	11,933,297	25.71%	

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	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
General Administration (23000)									
Admin Salaries	27,698	57,612	29,914	48.08%	442,767	691,345	248,578	64.04%	(1)
Professional Salaries	15,246	19,352	4,106	78.78%	44,373	232,219	187,846	19.11%	
Teacher Salaries	6,624	10,793	4,169	61.37%	37,214	129,513	92,299	28.73%	
ESP Salaries	20,195	20,869	674	96.77%	78,816	250,428	171,612	31.47%	
Employee Benefits	14,225	22,123	7,898	64.30%	117,701	265,470	147,769	44.34%	(1)
Purchased Services	99,991	99,592	(399)	100.40%	295,588	1,195,102	899,514	24.73%	
Purch. Property Services	314	475	162	66.00%	767	5,700	4,933	13.46%	
Other Purch. Services	10,478	13,550	3,072	77.33%	33,924	162,599	128,675	20.86%	
Supplies & Materials	1,422	5,355	3,933	26.55%	24,940	64,261	39,321	38.81%	(3)
Capital Outlay	1,317	654	(663)	201.44%	2,516	7,845	5,329	32.07%	
Indirect Costs	0	0	0	N/A	0	0	0	N/A	
Other Expenditures	1,875	2,885	1,010	64.98%	19,181	34,625	15,444	55.40%	(2)
Total General Administration	199,384	253,259	53,874	78.73%	1,097,787	3,039,107	1,941,320	36.12%	
School Administration (24000)									
Admin Salaries	642,871	686,429	43,558	93.65%	2,585,583	8,237,143	5,651,560	31.39%	
Professional Salaries	0	0	0	N/A	0	0	0	N/A	
Teacher Salaries	21,583	24,286	2,703	88.87%	135,079	291,434	156,355	46.35%	(1)
ESP Salaries	366,676	359,652	(7,023)	101.95%	1,402,972	4,315,826	2,912,854	32.51%	
Employee Benefits	233,706	228,794	(4,912)	102.15%	924,372	2,745,529	1,821,157	33.67%	
Purchased Services	1,385	6,139	4,754	22.57%	11,103	73,667	62,565	15.07%	
Purch. Property Services	0	20	20	0.00%	0	235	235	0.00%	
Other Purch. Services	20,712	32,072	11,360	64.58%	120,654	384,869	264,215	31.35%	(4)
Supplies & Materials	59,541	106,392	46,851	55.96%	278,316	1,276,706	998,390	21.80%	
Capital Outlay	10,364	15,421	5,057	67.21%	49,903	185,052	135,148	26.97%	
Other Expenditures	0	8,134	8,134	0.00%	2,126	97,611	95,485	2.18%	
Total School Administration	1,356,838	1,467,339	110,501	92.47%	5,510,107	17,608,072	12,097,965	31.29%	
Business Services (25000)									
Admin Salaries	43,857	43,259	(598)	101.38%	154,708	519,109	364,401	29.80%	
Professional Salaries	72,954	65,905	(7,049)	110.70%	280,840	790,854	510,014	35.51%	(1)
ESP Salaries	45,158	44,546	(613)	101.37%	181,794	534,546	352,752	34.01%	(1)
Employee Benefits	27,969	29,944	1,975	93.40%	115,801	359,328	243,527	32.23%	
Purchased Services	174	20,672	20,498	0.84%	1,917	248,062	246,145	0.77%	
Purch. Property Services	375	448	72	83.84%	1,218	5,374	4,156	22.67%	
Other Purch. Services	5,314	3,551	(1,763)	149.66%	13,553	42,606	29,053	31.81%	
Supplies & Materials	1,041	2,412	1,371	43.17%	6,083	28,944	22,861	21.01%	
Capital Outlay	0	208	208	0.00%	90	2,500	2,410	3.60%	
Other Expenditures	10	431	421	2.32%	595	5,175	4,580	11.50%	
Indirect Costs	(22,620)	(22,620)	0	100.00%	(90,482)	(271,445)	(180,963)	33.33%	
Total Business Services	174,231	188,754	14,523	92.31%	666,116	2,265,053	1,598,936	29.41%	

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Maintenance & Operations (26000)									
Admin Salaries	19,329	19,329	0	100.00%	77,315	231,945	154,630	33.33%	
Professional Salaries	33,004	33,193	188	99.43%	133,641	398,312	264,671	33.55%	(1)
ESP Salaries	744,664	779,073	34,409	95.58%	2,961,565	9,348,875	6,387,310	31.68%	
Employee Benefits	232,600	233,350	751	99.68%	925,906	2,800,204	1,874,298	33.07%	
Purchased Services	145,312	54,615	(90,697)	266.06%	245,444	655,381	409,937	37.45%	(4)
Purch. Property Services	24,214	17,012	(7,201)	142.33%	51,764	204,149	152,385	25.36%	
Other Purch. Services	83,271	94,223	10,952	88.38%	405,897	1,130,678	724,781	35.90%	(4)
Utilities	360,639	399,708	39,069	90.23%	1,120,571	4,796,495	3,675,924	23.36%	
Supplies & Materials	129,235	143,101	13,866	90.31%	583,020	1,717,213	1,134,193	33.95%	(4)
Capital Outlay	3,818	6,211	2,393	61.48%	51,745	74,533	22,788	69.43%	(4)
Indirect Costs	(30,233)	(30,233)	0	100.00%	(120,930)	(362,790)	(241,860)	33.33%	
Other Expenditures	309	6,458	6,149	4.78%	609	77,500	76,891	0.79%	
Total Maintenance & Operations	1,746,161	1,756,041	9,881	99.44%	6,436,547	21,072,496	14,635,948	30.54%	
Transportation Services (27000)									
Admin Salaries	7,421	7,421	0	100.00%	29,685	89,055	59,370	33.33%	
Professional Salaries	9,194	14,114	4,920	65.14%	42,720	169,372	126,652	25.22%	
ESP Salaries	201,560	188,254	(13,306)	107.07%	674,191	2,259,047	1,584,856	29.84%	
Employee Benefits	74,153	74,376	223	99.70%	227,664	892,514	664,850	25.51%	
Purchased Services	6,910	6,158	(751)	112.20%	44,096	73,900	29,804	59.67%	(5)
Purch. Property Services	167	96	(71)	174.53%	623	1,150	527	54.15%	(2)
Other Purch. Services	2,319	27,574	25,255	8.41%	258,635	330,890	72,255	78.16%	(6)
Supplies & Materials	39,843	32,896	(6,948)	121.12%	181,398	394,750	213,352	45.95%	(4)
Capital Outlay	0	32,704	32,704	0.00%	43,417	392,445	349,028	11.06%	
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	341,568	383,594	42,026	89.04%	1,502,428	4,603,123	3,100,694	32.64%	
Central Services (28000)									
Admin Salaries	16,925	16,950	25	99.85%	67,698	203,395	135,697	33.28%	
Professional Salaries	34,496	34,496	0	100.00%	137,889	413,948	276,059	33.31%	
Teacher Salaries	0	6,208	6,208	0.00%	(3,079)	74,500	77,579	-4.13%	(1)
ESP Salaries	42,265	49,286	7,020	85.76%	175,790	591,429	415,639	29.72%	
Employee Benefits	21,331	26,483	5,151	80.55%	90,077	317,792	227,715	28.34%	
Purchased Services	15,566	15,729	163	98.96%	48,818	188,743	139,925	25.86%	
Purch. Property Services	272	446	174	60.91%	1,430	5,351	3,921	26.73%	
Other Purch. Services	80,836	145,181	64,345	55.68%	598,434	1,742,166	1,143,732	34.35%	(4)
Supplies & Materials	1,502	2,148	646	69.94%	5,858	25,778	19,920	22.73%	
Capital Outlay	4,901	16,833	11,932	29.11%	35,783	201,995	166,212	17.71%	
Indirect Costs	(4,470)	(4,470)	(0)	100.00%	(17,880)	(53,641)	(35,761)	33.33%	
Other Expenditures	0	630	630	0.00%	2,135	7,557	5,422	28.25%	
Total Central Services	213,623	309,918	96,295	68.93%	1,142,953	3,719,013	2,576,060	30.73%	

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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	4,350	4,350	0	100.00%	17,351	52,195	34,844	33.24%	
Teacher Salaries	0	114	114	0.00%	0	1,363	1,363	0.00%	
ESP Salaries	6,873	20,189	13,316	34.04%	23,844	242,269	218,425	9.84%	
Employee Benefits	9,137	14,163	5,026	64.52%	37,408	169,954	132,546	22.01%	
Purchased Services	0	5,278	5,278	0.00%	966	63,336	62,370	1.52%	
Purch. Property Services	0	129	129	0.00%	0	1,550	1,550	0.00%	
Other Purch. Services	2,874	12,124	9,250	23.71%	63,300	145,491	82,191	43.51%	(7)
Supplies & Materials	273	198	(75)	138.12%	1,820	2,375	555	76.64%	(2)
Capital Outlay	0	692	692	0.00%	0	8,300	8,300	0.00%	
Other Expenditures	0	52	52	0.00%	0	625	625	0.00%	
Total Other Services	23,508	86,642	63,134	27.13%	144,689	1,039,704	895,015	13.92%	
Community Services (30000)									
Admin Salaries	0	0	0	N/A	0	0	0	N/A	
Professional Salaries	9,090	9,090	(0)	100.00%	36,243	109,082	72,839	33.23%	
Teacher Salaries	0	0	0	N/A	0	0	0	N/A	
ESP Salaries	41,080	45,041	3,961	91.21%	140,599	540,494	399,895	26.01%	
Employee Benefits	7,609	8,388	779	90.71%	27,619	100,650	73,031	27.44%	
Purchased Services	795	683	(112)	116.34%	3,180	8,200	5,020	38.78%	(2)
Purch. Property Services	1,821	408	(1,414)	446.87%	1,821	4,890	3,069	37.24%	(2)
Other Purch. Services	177	198	21	89.26%	1,632	2,374	742	68.76%	(2)
Supplies & Materials	565	1,895	1,330	29.83%	4,677	22,742	18,065	20.57%	
Capital Outlay	0	304	304	0.00%	1,885	3,643	1,758	51.74%	(2)
Indirect Costs	1,562	1,562	0	100.00%	6,248	18,745	12,497	33.33%	
Other Expenditures	0	25,382	25,382	0.00%	0	304,581	304,581	0.00%	
Total Community Services	62,699	92,950	30,251	67.45%	223,905	1,115,401	891,496	20.07%	
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	1,152,933	1,152,933	0.00%	0	13,835,199	13,835,199	0.00%	(8)
Allocation Clearing	0	0	0	N/A	0	0	0	N/A	
Total Transfers & Contingencies	0	1,152,933	1,152,933	0.00%	0	13,835,199	13,835,199	0.00%	
Total General Fund Expenditures	15,929,355	18,545,554	2,616,199	85.89%	62,932,371	222,546,646	159,614,275	28.28%	
Revenues Over (under) Expenditures	(240,956)	(1,928,151)	(3,545,203)	12.50%	(26,063,644)	0	(322,154,384)	N/A	
Prior Year Revenues									
Over (Under) Expenditures	(3,833,615)				(31,358,520)				

Footnotes:

- (1) Salary accounts and some related benefit accounts are currently different from the budget target. Budget transfers may be needed.
- (2) Small dollar budget item, may transfer if needed.
- (3) Purchase of Novus Agenda software for board meetings in August, 50 % payment total \$19,700.
- (4) Expenditures exceeding budget year to date, no unusual items noted.
- (5) Paid Ashley Oehm Consulting in August \$4761 for transportation consulting, tech support and boundary planning.
- (6) Annual workers compensation charges were paid in July.
- (7) The annual payment of \$50,000 was made to DD Marketing in July.
- (8) 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)
October, 2006

	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>
Expenditures by Major Program									
Instructional Services	10,083,407	10,814,173	730,766	93.24%	39,398,699	129,770,076	90,371,377	30.36%	
Pupil Services	691,104	701,429	10,325	98.53%	2,680,187	8,417,154	5,736,967	31.84%	
Instructional Support	1,036,832	1,338,521	301,689	77.46%	4,128,952	16,062,249	11,933,297	25.71%	
General Administration	199,384	253,259	53,874	78.73%	1,097,787	3,039,107	1,941,320	36.12%	
School Administration	1,356,838	1,467,339	110,501	92.47%	5,510,107	17,608,072	12,097,965	31.29%	
Business Services	174,231	188,754	14,523	92.31%	666,116	2,265,053	1,598,936	29.41%	
Maintenance & Operations	1,746,161	1,756,041	9,881	99.44%	6,436,547	21,072,496	14,635,948	30.54%	
Tranportation Services	341,568	383,594	42,026	89.04%	1,502,428	4,603,123	3,100,694	32.64%	
Central Services	213,623	309,918	96,295	68.93%	1,142,953	3,719,013	2,576,060	30.73%	
Other Services	23,508	86,642	63,134	27.13%	144,689	1,039,704	895,015	13.92%	
Community Services	62,699	92,950	30,251	67.45%	223,905	1,115,401	891,496	20.07%	
Misc Expenses & Transfers	0	1,152,933	1,152,933	0.00%	0	13,835,199	13,835,199	0.00%	(8)
Total Programs	15,929,355	18,545,554	2,616,199	85.89%	62,932,371	222,546,646	159,614,275	28.28%	
Expenditures by Major Account									
Admin Salaries	885,737	970,431	84,693	91.27%	3,773,616	11,645,168	7,871,552	32.40%	
Professional Salaries	463,752	463,242	(510)	100.11%	1,769,015	5,558,902	3,789,887	31.82%	
Teacher Salaries	7,696,542	7,980,042	283,500	96.45%	29,723,971	95,760,499	66,036,528	31.04%	
ESP Salaries	2,177,815	2,259,709	81,893	96.38%	8,251,973	27,116,505	18,864,532	30.43%	
Employee Benefits	2,583,549	2,596,699	13,150	99.49%	10,114,906	31,160,386	21,045,480	32.46%	
Purchased Services	407,455	474,993	67,538	85.78%	1,035,327	5,699,917	4,664,590	18.16%	
Purch. Property Services	145,434	170,774	25,341	85.16%	485,829	2,049,292	1,563,463	23.71%	
Other Purch. Services	543,141	740,093	196,952	73.39%	2,589,750	8,881,115	6,291,364	29.16%	
Supplies & Materials	608,028	984,395	376,368	61.77%	3,704,047	11,812,743	8,108,696	31.36%	
Utilities	384,216	399,708	15,492	96.12%	1,219,151	4,796,495	3,577,344	25.42%	
Capital Outlay	80,089	247,306	167,218	32.38%	411,037	2,967,674	2,556,637	13.85%	
Indirect Costs	(48,635)	(48,635)	(0)	100.00%	(194,539)	(583,620)	(389,081)	33.33%	
Other Expenditures	2,234	1,306,798	1,304,564	0.17%	48,289	15,681,570	15,633,281	0.31%	(8)
Total Objects	15,929,355	18,545,554	2,616,199	85.89%	62,932,371	222,546,646	159,614,275	28.28%	

Colorado Springs School District No. 11
Statement of Revenues and Expenditures
Risk Management (18)
October, 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	204,219	(204,219)	0.00%	2,450,633	2,450,633	0	100.00%	(1)
Workers Comp Contributions	0	25,387	(25,387)	0.00%	304,645	304,645	0	100.00%	(1)
Errors and Omissions	0	0	0	N/A	0	0	0	N/A	
Subrogation Recoveries	5,313	41,667	(36,353)	12.75%	16,747	500,000	(483,253)	3.35%	
Insurance Claims Revenue	0	0	0	N/A	288,368	0	288,368	N/A	
Investment Income	14,487	12,500	1,987	115.89%	70,697	149,997	(79,300)	47.13%	(2)
Interfund Transfers	0	25,543	(25,543)	0.00%	253,181	306,516	(53,335)	82.60%	(1)
Beginning Net Assets	0	0	0	N/A	0	0	0	N/A	
Total Revenues	19,800	309,316	(289,516)	6.40%	3,384,271	3,711,791	(327,520)	91.18%	
Expenses:									
Workers Comp	24,310	147,067	122,757	16.53%	299,392	1,764,802	1,465,410	16.96%	
General Liability	5,984	18,955	12,971	31.57%	126,446	227,465	101,019	55.59%	(3)
Other Insurances	11,513	48,804	37,291	23.59%	89,878	585,649	495,771	15.35%	
Errors & Omissions	4,346	41,273	36,927	10.53%	433,262	495,271	62,009	87.48%	(3)
Safety	12,879	15,717	2,838	81.95%	47,361	188,604	141,243	25.11%	
Buildings & Vehicles	22	37,500	37,478	0.06%	223,558	450,000	226,442	49.68%	(3)
Total Expenditures	59,053	309,316	250,263	19.09%	1,219,897	3,711,791	2,491,894	32.87%	
Net Income(Loss)	(39,253)	0			2,164,374	0			
Retained Earnings, Beginning of Year					253,181				
Retained Earnings, Year to Date					\$ 2,417,555				

Footnotes:

- (1) FY06/07 transfers were booked in July.
- (2) Actual interest income is exceeding the budget estimate.
- (3) Annual premiums were paid in July.

Reserve Amounts as of:	10/31/06
Workers' Compensation	1,696,068
General Liability	55,901
Other Claims & Losses	34,752
Errors & Omissions	111,506
Total Reserves Risk Mgmt.	1,898,226

Colorado Springs School District No. 11
Statement of Revenues and Expenditures
Preschool Fund (19)
October, 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	155,713	(155,713)	0.00%	1,868,559	1,868,559	0	100.00%	(1)
Allocation to Charter Schools	(13,927)	(13,928)	1	100.00%	(55,708)	(167,131)	111,423	33.33%	
Interfund Transfers	0	4,234	(4,234)	0.00%	0	50,808	(50,808)	0.00%	(2)
Total Revenues	(13,927)	146,020	(159,947)	-9.54%	1,812,851	1,752,236	60,615	103.46%	
Expenditures									
Full Day Kindergarten (001FK)									
Teacher Salaries	16,435	16,364	(71)	100.44%	65,058	196,365	131,307	33.13%	
ESP Salaries	7,102	8,126	1,023	87.40%	21,306	97,507	76,201	21.85%	
Employee Benefits	4,739	4,696	(43)	100.92%	17,966	56,350	38,384	31.88%	
Purchased Services	0	0	0	N/A	0	0	0	N/A	
Supplies & Materials	1,872	724	(1,149)	258.71%	2,748	8,684	5,936	31.65%	
Capital Outlay	0	0	0	N/A	0	0	0	N/A	
Total Full Day Kindergarten Expend.	30,148	29,909	(240)	100.80%	107,079	358,906	251,827	29.83%	
General Preschool Education (00400)									
Teacher Salaries	46,843	47,502	659	98.61%	187,910	570,024	382,114	32.97%	
ESP Salaries	14,416	13,816	(600)	104.34%	56,122	165,791	109,669	33.85%	
Employee Benefits	15,116	14,151	(965)	106.82%	59,930	169,813	109,883	35.29%	(3)
Purchased Services	1,052	20,192	19,140	5.21%	4,316	242,302	237,986	1.78%	
Supplies & Materials	3,893	3,841	(52)	101.36%	8,608	46,090	37,482	18.68%	
Capital Outlay	0	0	0	N/A	0	0	0	N/A	
Total General Preschool Expenditures	81,321	99,502	18,181	81.73%	316,886	1,194,020	877,134	26.54%	
Administration (22380)									
Admin Salaries	0	0	0	N/A	0	0	0	N/A	
Professional Salaries	6,013	6,007	(6)	100.10%	23,988	72,089	48,101	33.28%	
Teacher Salaries	5,989	5,816	(173)	102.97%	23,669	69,795	46,126	33.91%	(3)
ESP Salaries	862	900	38	95.80%	3,444	10,796	7,352	31.90%	
Employee Benefits	2,118	2,844	726	74.47%	10,851	34,130	23,279	31.79%	(3)
Purchased Services	670	858	188	78.05%	1,330	10,300	8,970	12.91%	
Supplies & Materials	368	183	(185)	200.92%	639	2,200	1,561	29.03%	
Total Administration Expenditures	16,021	16,609	589	96.46%	63,922	199,310	135,388	32.07%	
Total Expenditures	127,490	146,020	18,530	87.31%	487,886	1,752,236	1,264,350	27.84%	
Revenues Over (under) Expenditures	(141,417)	0		N/A	1,324,965	0		N/A	
Fund Balance, Beginning of Year					26,258				
Fund Balance, Year to Date					\$ 1,351,223				

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.

Colorado Springs School District No. 11
Statement of Revenues and Expenditures
Capital Reserve Fund (21)
October, 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	435,974	(435,974)	0.00%	5,231,688	5,231,688	0	100.00%	(1)
Other State Revenues	0	0	0	N/A	0	0	0	N/A	
Investment Income	92,474	20,833	71,641	443.88%	413,249	250,000	163,249	165.30%	(2)
Governmental Revenues	0	16,667	(16,667)	0.00%	133,809	200,000	(66,191)	66.90%	(3)
Interfund Transfers	0	38,857	(38,857)	0.00%	466,286	466,286	0	100.00%	(4)
Charter School Revenue	0	0	0	N/A	0	0	0	N/A	
Other Local Revenues	521,733	33,133	488,600	1574.65%	617,109	397,600	219,509	155.21%	(5)
Fund Balance & Reserves		1,183,417	(1,183,417)	0.00%		14,201,000	(14,201,000)	0.00%	
Total Revenues	614,207	1,728,881	(1,114,674)	35.53%	6,862,140	20,746,574	(13,884,434)	33.08%	
Expenditures									
Instructional	0	75,364	75,364	0.00%	904,365	904,365	0	100.00%	(6)
Instructional Support	0	10,557	10,557	0.00%	893	126,681	125,788	0.70%	
School Administration	3,601	3,604	3	99.92%	14,406	43,250	28,844	33.31%	
Maintenance & Operations	5,677	13,061	7,384	43.46%	24,955	156,735	131,781	15.92%	
Transportation Services	246,656	88,985	(157,671)	277.19%	408,809	1,067,820	659,011	38.28%	(7)
Central Services	3,617	5,249	1,632	68.91%	14,468	62,984	48,516	22.97%	
Food Services	0	0	0	N/A	0	0	0	N/A	
Site & Improvements	0	10,908	10,908	0.00%	45,776	130,897	85,121	34.97%	
Building Acquisition & Const	0	0	0	N/A	0	0	0	N/A	
Building Improvement Svcs	(491,044)	352,536	843,579	-139.29%	1,980,640	4,230,426	2,249,787	46.82%	(7)
Project Management - Temp	5,773	7,494	1,721	77.04%	26,776	89,928	63,152	29.77%	
Debt Service	140,632	223,265	82,632	62.99%	621,567	2,679,174	2,057,607	23.20%	
Contingency	0	937,859	937,859	0.00%	0	11,254,314	11,254,314	0.00%	
Total Expenditures	(85,087)	1,728,881	1,813,968	-4.92%	4,042,654	20,746,574	16,703,920	19.49%	(7)
Revenues Over (under) Expenditures	699,295	0			2,819,486	0			
Fund Balance, Beginning of Year					13,973,940				
Fund Balance, Year to Date					\$ 16,793,426				

Footnotes:

- (1) State equalization revenue for the entire year was recorded in July.
- (2) This fund has more interest income than budgeted.
- (3) Sept 2005 through April 2006 school land fees rec'd in July.
- (4) The annual transfer from the General fund was recorded in July.
- (5) Sale of land in October for \$417,579.
- (6) Computer purchases in July and August spent the entire budget for the year.
- (7) 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)
October, 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	79,985	1,978,932	(1,898,947)	4.04%	1,406,760	23,747,185	(22,340,425)	5.92%	(1)
State Revenues	0	45,315	(45,315)	0.00%	193,576	543,774	(350,198)	35.60%	(1)
Local Revenues	0	16,667	(16,667)	0.00%	157,239	200,000	(42,761)	78.62%	(1)
Interfund Transfers	0	16,667	(16,667)	0.00%	0	200,000	(200,000)	0.00%	(2)
Total Revenues	79,985	2,057,580	(1,977,595)	3.89%	1,757,575	24,690,959	(22,933,384)	7.12%	
Expenditures:									
Federal Grants									
ABE #84.002, 5002	35,415	38,600	3,184	91.75%	145,174	463,199	318,025	31.34%	
Title I - 4010, 5348	502,362	737,736	235,374	68.10%	1,707,147	8,852,837	7,145,690	19.28%	
Title VI-B 84.027	444,972	544,879	99,907	81.66%	1,481,507	6,538,553	5,057,046	22.66%	
Perkins Grant 4048, 5243	35,769	27,202	(8,566)	131.49%	112,200	326,428	214,228	34.37%	
PL 99-457 #84.173	16,009	12,960	(3,049)	123.52%	68,014	155,521	87,507	43.73%	
Safe & Drug Free #84.186	2,731	16,790	14,058	16.27%	54,518	201,478	146,960	27.06%	
Even Start #84.213, 5213	10,321	5,340	(4,981)	193.27%	41,942	64,084	22,142	65.45%	
Charter Schools 84.282, 5287, 6287	12,079	11,968	(111)	100.93%	27,733	143,610	115,877	19.31%	
Title VI 84.298	12,410	7,067	(5,343)	175.60%	35,780	84,804	49,024	42.19%	
Enhanced Educ thru Technology, 4318	1,848	7,708	5,860	23.98%	1,848	92,492	90,644	2.00%	
Title III CFDA 84.365 NCLB	12,106	16,350	4,244	74.05%	30,858	196,200	165,342	15.73%	
Title II #84.281, 4367	118,804	170,782	51,978	69.56%	472,884	2,049,382	1,576,498	23.07%	
National Science Foundation, 7076	259	8,333	8,074	3.11%	5,161	100,000	94,839	5.16%	
Other Federal Grants	169,910	143,391	(26,518)	118.49%	464,037	1,720,694	1,256,657	26.97%	
Contingency		210,637	210,637			2,527,647	2,527,647		
Total Federal Grants	1,374,995	1,959,744	584,749	70.16%	4,648,804	23,516,929	18,868,125	19.77%	(1)
State and Local Grants	102,192	97,836	(4,356)	104.45%	314,857	1,174,030	859,173	26.82%	
Total Expenditures	1,477,187	2,057,580	580,393	71.79%	4,963,661	24,690,959	19,727,298	20.10%	
Revenues Over (under) Expenditures	(1,397,202)	0			(3,206,086)	0			

Fund Balance, Beginning of Year

0

Fund Balance, Year to Date

\$ (3,206,086)

Balance Sheet Summary	10/31/06
Pooled Cash	(2,298,598)
Grants Receivable	732,267
Deferred Revenue	(576,427)
Other Liabilities	(1,063,328)
Total Rev over (under) Expend.	\$ (3,206,086)

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)
October, 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	203,335	1,968,952	(1,765,618)	10.33%	332,496	23,627,428	(23,294,932)	1.41%	(1)
Property Taxes Uncollectable and Abatements	11,599	(19,690)	31,289	N/A	17,044	(236,274)	253,318	N/A	(1)
Transfer to General fund	0	(1,849,575)	1,849,575	N/A	0	(22,194,901)	22,194,901	N/A	(2)
Transfer to Info Tech fund	0	(300,000)	300,000	N/A	0	(3,600,000)	3,600,000	N/A	(2)
Transfer to Food Service fund	0	(7,500)	7,500	0.00%	0	(90,000)	90,000	0.00%	(2)
Fund Balance	0	500,000	(500,000)	0.00%	0	6,000,000	(6,000,000)	0.00%	
							0		
Total Revenues	214,934	292,188	(77,254)	73.56%	349,541	3,506,253	(3,156,712)	9.97%	
Expenditures:									
Treasurer Coll Fees	545	5,000	(4,455)	10.90%	888	60,000	(59,112)	1.48%	
Purchased Services	33,337	8,333	25,004	400.04%	33,337	100,000	(66,663)	33.34%	
General Supplies	0	0	0	N/A	0	0	0	N/A	
Contingency	0	278,854	(278,854)	0.00%	0	3,346,253	(3,346,253)	0.00%	
Total Expenditures	33,882	292,188	(258,306)	11.60%	34,225	3,506,253	(3,472,028)	0.98%	
Revenues Over (under) Expenditures	181,052	0			315,315	0			
Fund Balance, Beginning of Year					4,240,945				
Fund Balance, Year to Date					\$ 4,556,260				

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)
October, 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:									
Transfer from General Fund	0	28,976	(28,976)	0.00%	347,710	347,710	0	100.00%	(1)
Transfer from Mill Levy Override Fund	0	300,000	(300,000)	0.00%	0	3,600,000	(3,600,000)	0.00%	(2)
Technology Services	0	333	(333)	0.00%	1,042	4,000	(2,958)	26.04%	
Other Income	0	0	0	N/A		0	0	N/A	
Investment Income	2,872	3,417	(545)	84.06%	25,968	41,000	(15,032)	63.34%	(3)
Fund Balance	0	141,052	(141,052)	0.00%		1,692,629	(1,692,629)	0.00%	
Total Revenues	2,872	473,778	(470,906)	0.61%	374,720	5,685,339	(5,310,619)	6.59%	
Expenses:									
Technical Equip Maint (26400)									
Salaries	4,273	0	(4,273)	N/A	8,014	0	(8,014)	N/A	(4)
Benefits	1,061	0	(1,061)	N/A	3,517	0	(3,517)	N/A	(4)
Purchased Services	(2,314)	9,393	11,707	-24.64%	(5,324)	112,715	118,039	-4.72%	
Supplies & Materials	1,924	2,136	213	90.04%	11,214	25,636	14,422	43.74%	(5)
Capital Outlay	0	5,417	5,417	0.00%	0	65,000	65,000	0.00%	
Indirect costs	(1,282)	(1,282)	0	100.00%	(5,127)	(15,381)	(10,254)	33.33%	
Dues & Fees	0	8	8	0.00%	0	100	100	0.00%	
Tech Equip Maint	3,662	15,673	12,010	23.37%	12,295	188,070	175,775	6.54%	
Central Support (28050, 28400, 28440, 28450)									
Salaries	143,817	162,653	18,836	88.42%	569,921	1,951,839	1,381,919	29.20%	
Benefits	27,374	31,465	4,091	87.00%	102,709	377,574	274,865	27.20%	
Purchased Services	367,425	93,950	(273,476)	391.09%	599,088	1,127,394	528,306	53.14%	(6)
Supplies & Materials	1,158	3,083	1,925	37.57%	3,645	37,000	33,355	9.85%	
Capital Outlay	77,224	60,180	(17,043)	128.32%	207,954	722,163	514,209	28.80%	
Indirect costs	(311)	(311)	(0)	100.00%	(1,244)	(3,733)	(2,489)	33.33%	
Dues & Fees	0	48	48	0.00%	0	575	575	0.00%	
Contingency	0	15,976	15,976	0.00%	0	191,708	191,708	0.00%	
Central Support	616,687	367,043	(249,644)	168.01%	1,482,072	4,404,520	2,922,448	33.65%	
Total Expenditures	620,350	382,716	(237,634)	162.09%	1,494,366	4,592,590	3,098,224	32.54%	
Revenues Over (under) Expenditures	(617,478)	91,062			(1,119,646)	1,092,749			
Fund Balance, Beginning of Year					1,996,609				
Fund Balance, Year to Date					\$ 876,963				

Footnotes:

- (1) The transfer from the General fund occurs in July of each fiscal year.
- (2) The transfers from the MLO fund to the IT Fund are recorded as funds are available in MLO.
- (3) Market factors affect investment income throughout the year.
- (4) There are some actual expenditures with zero net budget amount, because offset revenue accounts were set up by the Budget dept.
- (5) Small dollar budget item, may transfer if needed.
- (6) Quarterly software update fee paid to Oracle in October, total \$61,700.

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

Revenues:	MTD	MTD	Variance	Percent Used	YTD	Annual	Balance	Percent Used	Footnotes
	Actual	Budget			Actual	Budget			
Current Property Taxes	149,410	1,426,937	(1,277,527)	10.47%	244,318	17,123,242	(16,878,924)	1.43%	(1)
Delinquent Taxes & Interest	9,812	0	9,812	N/A	15,323	0	15,323	N/A	
Property Tax Abatements	(2,160)	0	(2,160)	N/A	(4,028)	0	(4,028)	N/A	
Investment Income	54,236	19,417	34,819	279.33%	201,462	233,000	(31,538)	86.46%	(2)
Other financing sources	0	0	0	N/A	42,461,307	0	42,461,307	N/A	(3)
Fund Balance	0	1,263,176	(1,263,176)	0.00%	0	15,158,112	(15,158,112)	0.00%	
Total Revenues	211,298	2,709,530	(2,498,231)	7.80%	42,918,382	32,514,354	10,404,028	132.00%	
Expenditures:									
Paying Agent Fees	0	125	125	0.00%	250	1,500	1,250	16.67%	
Treasurer Services	0	0	0	N/A	0	0	0	N/A	
Debt Service - Principal	0	572,917	572,917	0.00%	0	6,875,000	6,875,000	0.00%	(4)
Debt Service - Interest	0	879,878	879,878	0.00%	0	10,558,539	10,558,539	0.00%	(4)
Other financing uses	0	0	0	N/A	42,461,557	0	(42,461,557)	N/A	
Operating Reserve	0	1,256,610	1,256,610	0.00%	0	15,079,315	15,079,315	0.00%	
Total Expenditures	0	2,709,530	2,709,530	0.00%	42,461,807	32,514,354	(9,947,453)	130.59%	
Revenues Over (under) Expenditures	211,298	0			456,575	0			
Fund Balance, Beginning of Year					12,623,811				
Fund Balance, Year to Date					\$ 13,080,386				

Footnotes:

- (1) Property taxes are recorded when collected, thus differ from the prorated budget amount.
- (2) Actual investment income is exceeding prorated budget. Budget appears to be low.
- (3) The advance refunding of certain 1996 Series bonds was recorded in September. The budget adjustments are being made at mid-year.
- (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)
October, 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	456,822	353,240	103,582	129.32%	1,873,420	4,238,882	(2,365,462)	44.20%	(1)
Fund Balance		11,530,481	(11,530,481)	0.00%	0	138,365,772	(138,365,772)	0.00%	
Total Revenues	456,822	11,883,721	(11,426,899)	3.84%	1,873,420	142,604,654	(140,731,234)	1.31%	
<u>Expenditures:</u>									
Salaries	86,826	92,626	5,801	93.74%	318,664	1,111,517	792,853	28.67%	
Employee Benefits	16,917	16,849	(69)	100.41%	56,862	202,184	145,322	28.12%	
Purchased Services	6,797	157,386	150,589	4.32%	539,194	1,888,630	1,349,437	28.55%	
Purch. Property Services	0	0	0	N/A	0	0	0	N/A	
Supplies and Materials	1,012	128,989	127,977	0.78%	76,239	1,547,870	1,471,631	4.93%	
Capital Outlay	1,112,592	11,053,210	9,940,617	10.07%	8,471,572	132,638,514	124,166,942	6.39%	
Contingency	0	434,662	434,662	0.00%	0	5,215,939	5,215,939	0.00%	
Total Expenditures	1,224,144	11,883,721	10,659,577	10.30%	9,462,531	142,604,654	133,142,123	6.64%	(2)
Revenues Over (under) Expenditures	(767,322)	0			(7,589,111)	0			
Fund Balance, Beginning of Year					138,535,715				
Fund Balance, Year to Date					\$ 130,946,604				

Footnotes:

- (1) Interest accrues at the arbitrage yield on the balance of construction funds.
- (2) 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)
October, 2006

	MTD	MTD	Variance	Percent	YTD	Annual	Balance	Percent	Footnotes
	Actual	Budget		Used	Actual	Budget		Used	
Revenues:									
Food Sales	343,151	257,692	85,460	133.16%	964,251	3,092,300	(2,128,049)	31.18%	
Catering	43,420	30,121	13,299	N/A	149,607	361,451	(211,844)	N/A	
Other Income	4,267	14,760	(10,492)	28.91%	56,210	177,115	(120,905)	31.74%	
Federal Reimbursement	469,898	315,337	154,561	149.01%	1,188,489	3,784,045	(2,595,556)	31.41%	
Commodities & Head Start	0	27,472	(27,472)	0.00%	0	329,663	(329,663)	0.00%	
Investment Income	(1,633)	417	(2,049)	-391.87%	18	5,000	(4,982)	0.37%	(1)
Operating Transfers	0	7,500	(7,500)	0.00%	0	90,000	(90,000)	0.00%	
Total Revenues	859,104	653,298	205,806	131.50%	2,358,576	7,839,574	(5,480,998)	30.09%	
Expenses:									
Salary Accounts	268,658	221,069	(47,589)	121.53%	804,065	2,652,825	1,848,761	30.31%	
Employee Benefits	68,369	59,031	(9,338)	115.82%	192,365	708,368	516,002	27.16%	
Food Purchases	382,468	234,852	(147,616)	162.86%	1,046,549	2,818,224	1,771,675	37.14%	
Commodity Items	0	27,472	27,472	0.00%	(17)	329,663	329,680	-0.01%	
Purchased Services	18,656	20,490	1,834	91.05%	140,022	245,881	105,860	56.95%	(2)
Supplies	35,817	38,018	2,201	94.21%	245,145	456,210	211,065	53.74%	(3)
Capital Outlay	1,439	3,563	2,123	40.40%	40,811	42,750	1,939	95.46%	(4)
Depreciation	7,937	9,000	1,063	88.19%	31,747	108,000	76,253	29.40%	
Indirect Costs	32,488	32,488	0	100.00%	129,953	389,859	259,906	33.33%	
Contingency and other	0	7,316	7,316	0.00%	0	87,794	87,794	0.00%	
Total Expenses	815,833	653,298	(162,535)	124.88%	2,630,639	7,839,574	5,208,935	33.56%	
Net Income(Loss)	43,272	0			(272,063)	0			
Retained Earnings, Beginning of Year					1,125,879				
Retained Earnings, Year to Date					\$ 853,816				

Footnotes:

- (1) Market factors affect investment income throughout the year.
- (2) Workers compensation charges were paid in July in the amount of \$33,016.. Also annual maintenance fee for piont of sale system was paid in August for \$30,158.
- (3) Purchase on p-card from Visual Graphic Systems in July for \$48,079. Also new signage for cafeterias was over \$55,000 ytd 8-31-06
- (4) Payments on p-card to United Restaurant Supply total \$32,248 in Sept.

Colorado Springs School District No. 11
Statement of Revenues and Expenses
Community Education Fund (56)
October, 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	(2,516)	5,417	(7,933)	-46.45%	14,883	65,000	(50,117)	22.90%	
Tuition Revenue Summer School	0	0	0	N/A	0	0	0	N/A	
Tuition Revenue Adult Education	20,523	10,105	10,418	203.11%	39,266	121,254	(81,988)	32.38%	
Tuition Revenue GED Services	1,310	2,500	(1,190)	52.40%	1,310	30,000	(28,690)	4.37%	
Misc Revenue GED Services	2,165	2,958	(793)	73.18%	8,790	35,500	(26,710)	24.76%	
Interest Income	591	397	194	148.76%	2,491	4,765	(2,274)	52.29%	
Beginning Net Assets		4,850	(4,850)	0.00%		58,204	(58,204)	0.00%	
Total Revenue	22,073	26,227	(4,154)	84.16%	66,740	314,723	(247,983)	21.21%	(1)
Expenses:									
Community Ed Programs:									
Salaries	4,221	4,570	(349)	92.37%	13,020	54,840	(41,820)	23.74%	
Employee Benefits	735	757	(23)	97.01%	2,491	9,086	(6,595)	27.42%	
Purchased Services	227	1,621	(1,395)	13.98%	817	19,455	(18,638)	4.20%	
Purch. Property Services	0	0	0	N/A	0	0	0	N/A	
Supplies and Materials	0	160	(160)	0.00%	62	1,925	(1,863)	3.23%	
Capital Outlay	0	50	(50)	0.00%	0	600	(600)	0.00%	
Contingency	0	768	(768)	0.00%	0	9,213	(9,213)	0.00%	
Transfer to General Fund	0	0	(2,744)	N/A	0	0	0	N/A	
Total Expenses Community Ed	5,183	7,927	(5,488)	65.38%	16,390	95,119	(78,729)	17.23%	
Adult Ed and GED Programs:									
Salaries	10,028	9,461	568	106.00%	35,956	113,528	(77,572)	31.67%	
Employee Benefits	1,258	1,277	(19)	98.55%	4,910	15,319	(10,409)	32.05%	
Purchased Services	910	2,013	(1,103)	45.20%	3,338	24,150	(20,812)	13.82%	
Purch. Property Services	0	0	0	N/A	0	0	0	N/A	
Supplies and Materials	6,597	3,458	3,139	190.77%	13,449	41,500	(28,051)	32.41%	
Capital Outlay	0	83	(83)	0.00%	0	1,000	(1,000)	0.00%	
Contingency	0	2,009	(2,009)	0.00%	0	24,107	(24,107)	0.00%	
Transfer to General Fund	0	0	(7,739)	N/A	0	0	0	N/A	
Total Expenses Adult Ed	18,794	18,300	(7,246)	102.69%	57,653	219,604	(161,951)	26.25%	
Total Expenses	23,976	26,227	(12,734)	91.42%	74,043	314,723	(240,680)	23.53%	
Net Income(Loss)	(1,903)	0			(7,303)	0			
Retained Earnings, Beginning of Year					145,324				
Retained Earnings, Year to Date					\$ 138,021				

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)
October, 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:									
Employee Contributions	870,490	826,142	44,348	105.37%	3,267,565	9,913,703	(6,646,138)	32.96%	
Employer Contributions	1,444,415	1,407,195	37,220	102.64%	5,457,625	16,886,345	(11,428,720)	32.32%	
Investment Income	(5,927)	3,383	(9,310)	-175.17%	(18,266)	40,600	(58,866)	-44.99%	(1)
Miscellaneous revenue	1,387	0	1,387	N/A	1,387	0	1,387	N/A	
Interfund transfers	0	(25,543)	25,543	0.00%	(253,181)	(306,516)	53,335	82.60%	(2)
Beginning net assets	0	0	0	N/A	0	2,312,725			
Total Revenues	2,310,366	2,211,178	99,188	104.49%	8,455,129	28,846,857	(18,079,003)	29.31%	
Expenses:									
Health & Vision Insurance	2,121,238	2,152,575	31,337	98.54%	8,249,598	25,830,900	17,581,302	31.94%	
Dental Insurance	199,347	226,006	26,659	88.20%	877,286	2,712,069	1,834,783	32.35%	
Life Insurance	0	41,805	41,805	0.00%	119,976	501,664	381,688	23.92%	
LTD Insurance	0	19,750	19,750	0.00%	55,119	237,003	181,884	23.26%	
Total Expenditures	2,320,585	2,440,136	119,551	95.10%	9,301,980	29,281,636	19,979,656	31.77%	
Net Income(Loss)	(10,219)	(228,959)			(846,851)	(434,779)			
Retained Earnings, Beginning of Year					2,594,352				
Retained Earnings, Year to Date					\$ 1,747,501				

Footnotes:

- (1) There are interest adjustments being made in November which will bring this back to a credit balance.
- (2) Transfers were recorded in July to the Risk Management fund.

Reserve Amounts as of:	10/31/06
Terminal Liability (IBNR)	400,597
Claim Fluctuation Reserve	2,087,400
Total Reserves Benefits	2,487,997

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

Revenues:	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
Printing Services	166,507	171,370	(4,864)	97.16%	684,355	2,056,444	(1,372,089)	33.28%	
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		69,355	(69,355)	N/A		832,260	(832,260)	N/A	
Total Revenues	166,507	240,725	(74,219)	69.17%	684,355	2,888,704	(2,204,349)	23.69%	
Expenses:									
Cost of Services (25400)									
Salaries	39,052	41,417	2,365	94.29%	158,335	497,002	338,667	31.86%	
Benefits	9,369	11,597	2,228	80.79%	39,276	139,160	99,884	28.22%	
Purchased Services	28,493	47,521	19,028	59.96%	165,142	570,255	405,113	28.96%	
Supplies & Materials	42,742	30,364	(12,378)	140.76%	95,537	364,372	268,835	26.22%	
Interest Expense	797	2,278	1,481	34.98%	3,666	27,341	23,675	13.41%	
Cost of Services	120,454	133,178	12,724	90.45%	461,956	1,598,130	1,136,174	28.91%	
Print Administration (25410)									
Salaries	5,324	5,372	47	99.12%	21,297	64,461	43,164	33.04%	
Benefits	1,190	1,504	314	79.13%	4,763	18,049	13,286	26.39%	
Purchased Services	0	367	367	0.00%	576	4,400	3,824	13.09%	
Supplies & Materials	0	250	250	0.00%	0	3,000	3,000	0.00%	
Other Expenditures	0	42	42	0.00%	0	501	501	0.00%	
Capital Outlay	6,153	2,000	(4,153)	307.63%	11,277	24,000	12,723	46.99%	
Print Administration	12,667	9,534	(3,133)	132.86%	37,913	114,411	76,498	33.14%	
Other Expenses									
Depreciation	11,247	16,575	5,328	67.86%	44,989	198,903	153,914	22.62%	
Indirect Costs	6,441	6,441	0	100.00%	25,763	77,290	51,527	33.33%	
Contingency Reserve	0	74,998	74,998	0.00%	0	899,970	899,970	0.00%	
Other Expenses	17,688	98,014	80,325	18.05%	70,753	1,176,163	1,105,410	6.02%	
Total Expenditures	150,809	240,725	89,916	62.65%	570,622	2,888,704	2,318,082	19.75%	
Net Income(Loss)	15,698	0			113,733	0			
Retained Earnings, Beginning of Year					951,104				
Retained Earnings, End of Year					\$ 1,064,837				

Footnotes:

SUMMARY TOTALS
AS OF DATE:

October, 2006 **BOE FINS**

REVENUE by fund	October, 2006	October, 2006	BUDGET PER ABOVE	BUDGET DOCUMENT	
	CURRENT PERIOD	ACTUAL YEAR TO DATE			
10	15,688,399	36,868,727	222,546,646	222,546,646	-
18	19,800	3,384,271	3,711,791	3,711,791	-
19	-13,927	1,812,851	1,752,236	1,752,236	-
21	614,207	6,862,140	20,746,574	20,746,574	-
22	79,985	1,757,575	24,690,959	24,690,959	-
27	214,934	349,541	3,506,253	3,506,253	-
29	2,872	374,720	5,685,339	5,685,339	-
31	211,298	42,918,382	32,514,354	32,514,354	-
41	456,822	1,873,420	142,604,654	142,604,654	-
51	859,104	2,358,576	7,839,574	7,839,574	-
56	22,073	66,740	314,723	314,723	-
64	2,310,366	8,455,129	29,281,636	29,281,636	-
68	166,507	684,355	2,888,704	2,888,704	-
TOTALS	20,632,440	107,766,427	498,083,443	498,083,443	-
EXPENDITURES FOR FUND 10					
INSTRUCTIONAL	10,083,407	39,398,699	129,770,076	130,282,675	(512,599)
PUPIL SERVICES	691,104	2,680,187	8,417,154	8,340,170	76,984
INSTRUCT SUPPORT	1,036,832	4,128,952	16,062,249	15,335,605	726,644
GENERAL ADMIN	199,384	1,097,787	3,039,107	2,075,436	963,671
SCHOOL ADMIN	1,356,838	5,510,107	17,608,072	17,652,513	(44,441)
BUSINESS SVCS	174,231	666,116	2,265,053	2,280,529	(15,477)
MAINT & OPERNS	1,746,161	6,436,547	21,072,496	20,628,731	443,765
TRANSPORTATION SVCS	341,568	1,502,428	4,603,123	4,559,428	43,695
CENTRAL SVCS	213,623	1,142,953	3,719,013	3,682,420	36,593
OTHER SVCS	23,508	144,689	1,039,704	1,039,704	-
COMMUNITY SVCS	62,699	223,905	1,115,401	1,120,734	(5,333)
TRANSFERS & CONTING	0	0	13,835,199	15,548,701	(1,713,502)
TOTAL EXPENDITURES FUND 10	15,929,355	62,932,371	222,546,646	222,546,646	0
EXPENDITURES ALL OTHER FUNDS					
	CURRENT PERIOD	ACTUAL YEAR TO DATE	BUDGET PER ABOVE	BUDGET DOCUMENT	
18	59,053	1,219,897	3,711,791	3,711,791	-
19	127,490	487,886	1,752,236	1,752,236	-
21	-85,087	4,042,654	20,746,574	20,746,574	-
22	1,477,187	4,963,661	24,690,959	24,690,959	-
27	33,882	34,225	3,506,253	3,506,253	-
29	620,350	1,494,366	4,592,590	4,592,590	-
31	0	42,461,807	32,514,354	32,514,354	-
41	1,224,144	9,462,531	142,604,654	142,604,654	-
51	815,833	2,630,639	7,839,574	7,839,574	-
56	23,976	74,043	314,723	314,723	-
64	2,320,585	9,301,980	29,281,636	29,281,636	-
68	150,809	570,622	2,888,704	2,888,704	-
	6,709,167	75,524,415	270,732,257	270,732,257	-
				493,278,903	