

**Colorado Springs School District No. 11**  
**Statement of Revenues and Expenditures**  
**General Fund (10)**  
**September, 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>
<b>Revenues</b>									
<b>Local Sources</b>									
Property Taxes	385,888	4,812,287	(4,426,398)	8.02%	385,888	57,747,441	(57,361,553)	0.67%	(1)
Specific Ownership Taxes	1,186,288	1,106,637	79,651	107.20%	3,492,394	13,279,644	(9,787,250)	26.30%	(1)
Tuition	65,731	173,083	(107,352)	37.98%	133,169	2,077,000	(1,943,831)	6.41%	
Investment Income	101,957	36,667	65,290	278.06%	231,399	440,000	(208,601)	52.59%	(2)
Tesla Day Care Revenues	21,473	13,333	8,140	161.05%	30,721	160,000	(129,279)	19.20%	
Charter School Revenues	76,142	86,667	(10,525)	87.86%	228,426	1,040,000	(811,574)	21.96%	
Athletic Revenues	184,991	166,655	18,336	111.00%	598,573	1,999,863	(1,401,290)	29.93%	
<b>Total Local Sources</b>	<b>2,022,471</b>	<b>6,395,329</b>	<b>(4,372,858)</b>	31.62%	<b>5,100,571</b>	<b>76,743,948</b>	<b>(71,643,377)</b>	6.65%	
<b>State Sources</b>									
State Equalization	8,459,139	7,693,688	765,451	109.95%	15,917,947	92,324,252	(76,406,305)	17.24%	(3)
Vocational Education	0	19,167	(19,167)	0.00%	43,258	230,000	(186,742)	18.81%	(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	128,567	18,750	109,817	685.69%	128,567	225,000	(96,433)	57.14%	
State Transportation Revenue	10,582	88,951	(78,368)	11.90%	10,582	1,067,406	(1,056,824)	0.99%	(4)
<b>Total State Sources</b>	<b>8,598,288</b>	<b>8,137,222</b>	<b>461,067</b>	105.67%	<b>17,481,890</b>	<b>97,646,658</b>	<b>(80,164,768)</b>	17.90%	
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)
<b>Total Revenues</b>	<b>10,620,759</b>	<b>15,426,660</b>	<b>(4,805,901)</b>	68.85%	<b>17,170,970</b>	<b>185,119,919</b>	<b>(167,948,949)</b>	9.28%	
<b>RESERVED AND DESIGNATED FUND BALANCE (INCLUDING SALARY ACCRUAL UNFUNDING)</b>						<b>24,847,883</b>			
						<b>209,967,802</b>			

**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.

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

<b>Expenditures</b>	<b>MTD Actual</b>	<b>MTD Budget</b>	<b>Variance</b>	<b>Percent Used</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>Balance</b>	<b>Percent Used</b>	<b>Footnotes</b>
<b>Instructional Program</b>									
Admin Salaries	0	0	0	N/A	0	0	0	N/A	
Professional Salaries	43,982	42,844	(1,138)	102.66%	128,751	514,129	385,378	25.04%	(1)
Teacher Salaries	6,682,608	7,007,784	325,176	95.36%	19,946,343	84,093,409	64,147,065	23.72%	
ESP Salaries	471,271	540,586	69,316	87.18%	1,178,372	6,487,036	5,308,664	18.17%	
Employee Benefits	1,556,308	1,618,113	61,805	96.18%	4,536,175	19,417,352	14,881,177	23.36%	
Purchased Services	70,719	101,283	30,564	69.82%	89,950	1,215,395	1,125,446	7.40%	
Purch. Property Services	122,153	113,562	(8,591)	107.56%	278,639	1,362,745	1,084,106	20.45%	
Other Purch. Services	241,739	248,395	6,656	97.32%	587,029	2,980,743	2,393,714	19.69%	
Supplies & Materials	564,796	549,137	(15,659)	102.85%	1,252,187	6,589,644	5,337,457	19.00%	
Capital Outlay	78,211	59,378	(18,833)	131.72%	186,051	712,538	526,487	26.11%	(2)
Indirect Costs	417	417	(0)	100.00%	1,250	5,000	3,750	25.00%	
Other Expenditures	425	28,449	28,024	1.49%	8,975	341,386	332,411	2.63%	
<b>Total Instructional Services</b>	<b>9,832,627</b>	<b>10,309,948</b>	<b>477,321</b>	<b>95.37%</b>	<b>28,193,721</b>	<b>123,719,377</b>	<b>95,525,656</b>	<b>22.79%</b>	
<b>Pupil Services (21000)</b>									
Admin Salaries	7,341	7,341	0	100.00%	22,022	88,086	66,065	25.00%	
Professional Salaries	65,577	71,184	5,607	92.12%	197,512	854,205	656,693	23.12%	
Teacher Salaries	392,366	411,531	19,164	95.34%	1,176,928	4,938,368	3,761,440	23.83%	
ESP Salaries	41,562	39,351	(2,212)	105.62%	125,999	472,208	346,209	26.68%	(1)
Employee Benefits	107,689	111,894	4,205	96.24%	315,924	1,342,728	1,026,803	23.53%	
Purchased Services	15,743	17,018	1,275	92.51%	22,486	204,214	181,727	11.01%	
Purch. Property Services	172	33	(139)	517.08%	205	400	195	51.32%	(3)
Other Purch. Services	2,203	3,791	1,588	58.12%	4,435	45,496	41,061	9.75%	
Supplies & Materials	12,859	3,575	(9,284)	359.72%	14,499	42,896	28,397	33.80%	
Capital Outlay	0	333	333	0.00%	418	4,000	3,582	10.45%	
Other Expenditures	0	50	50	0.00%	150	600	450	25.00%	(3)
<b>Total Pupil Services</b>	<b>645,512</b>	<b>666,100</b>	<b>20,588</b>	<b>96.91%</b>	<b>1,880,578</b>	<b>7,993,201</b>	<b>6,112,622</b>	<b>23.53%</b>	
<b>Instructional Support (22000)</b>									
Admin Salaries	98,168	104,327	6,159	94.10%	242,531	1,251,923	1,009,392	19.37%	
Professional Salaries	178,468	189,646	11,178	94.11%	538,956	2,275,748	1,736,792	23.68%	
Teacher Salaries	264,871	331,743	66,873	79.84%	774,023	3,980,920	3,206,897	19.44%	
ESP Salaries	144,504	160,275	15,772	90.16%	407,866	1,923,304	1,515,438	21.21%	
Employee Benefits	171,645	167,434	(4,210)	102.51%	445,044	2,009,209	1,564,165	22.15%	
Purchased Services	25,336	87,441	62,105	28.97%	17,058	1,049,292	1,032,234	1.63%	
Purch. Property Services	6,647	2,122	(4,525)	313.22%	7,371	25,467	18,096	28.94%	
Other Purch. Services	21,212	44,190	22,978	48.00%	51,896	530,285	478,389	9.79%	
Supplies & Materials	60,572	46,137	(14,435)	131.29%	105,396	553,640	448,244	19.04%	
Capital Outlay	68	15,407	15,339	0.44%	9,631	184,881	175,250	5.21%	
Other Expenditures	187	623	436	30.04%	3,087	7,470	4,383	41.33%	(3)
Indirect Costs	4,250	0	(4,250)	N/A	12,750	0	(12,750)	N/A	
<b>Total Instructional Support</b>	<b>975,926</b>	<b>1,149,345</b>	<b>173,419</b>	<b>84.91%</b>	<b>2,615,610</b>	<b>13,792,139</b>	<b>11,176,529</b>	<b>18.96%</b>	

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

	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
<b>General Administration (23000)</b>									
Admin Salaries	20,830	23,046	2,215	90.39%	67,247	276,549	209,302	24.32%	
Professional Salaries	11,325	20,907	9,581	54.17%	41,245	250,878	209,633	16.44%	
Teacher Salaries	6,590	6,789	198	97.08%	19,422	81,463	62,041	23.84%	
ESP Salaries	15,904	19,758	3,854	80.49%	46,656	237,091	190,435	19.68%	
Employee Benefits	34,879	16,206	(18,673)	215.22%	63,438	194,472	131,034	32.62%	(1)
Purchased Services	153,754	72,250	(81,504)	212.81%	267,499	867,001	599,502	30.85%	(4)
Purch. Property Services	798	475	(323)	168.05%	954	5,700	4,746	16.74%	
Other Purch. Services	5,723	11,451	5,729	49.98%	22,442	137,417	114,975	16.33%	
Supplies & Materials	4,487	2,303	(2,184)	194.84%	7,140	27,633	20,493	25.84%	
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	215	2,381	2,166	9.03%	23,207	28,575	5,368	81.21%	(5)
<b>Total General Administration</b>	<b>254,505</b>	<b>176,046</b>	<b>(78,459)</b>	<b>144.57%</b>	<b>559,536</b>	<b>2,112,554</b>	<b>1,553,017</b>	<b>26.49%</b>	
<b>School Administration (24000)</b>									
Admin Salaries	637,799	663,244	25,445	96.16%	1,888,067	7,958,929	6,070,862	23.72%	
Professional Salaries	0	0	0	N/A	0	0	0	N/A	
Teacher Salaries	74,277	18,029	(56,248)	411.99%	101,359	216,348	114,989	46.85%	(1)
ESP Salaries	349,814	352,262	2,449	99.30%	980,649	4,227,146	3,246,497	23.20%	
Employee Benefits	222,717	226,526	3,808	98.32%	638,677	2,718,307	2,079,630	23.50%	
Purchased Services	4,001	5,482	1,481	72.98%	8,542	65,790	57,248	12.98%	
Purch. Property Services	28,863	8,421	(20,442)	342.74%	61,555	101,057	39,502	60.91%	(6)
Other Purch. Services	32,109	29,378	(2,731)	109.30%	88,013	352,536	264,523	24.97%	
Supplies & Materials	94,536	140,693	46,156	67.19%	226,604	1,688,311	1,461,707	13.42%	
Capital Outlay	29,283	22,116	(7,167)	132.41%	89,914	265,396	175,482	33.88%	(7)
Other Expenditures	0	0	0	N/A	0	0	0	N/A	
<b>Total School Administration</b>	<b>1,473,399</b>	<b>1,466,152</b>	<b>(7,248)</b>	<b>100.49%</b>	<b>4,083,380</b>	<b>17,593,819</b>	<b>13,510,439</b>	<b>23.21%</b>	
<b>Business Services (25000)</b>									
Admin Salaries	53,784	43,966	(9,818)	122.33%	138,170	527,591	389,421	26.19%	(1)
Professional Salaries	68,049	68,360	311	99.55%	200,853	820,324	619,471	24.48%	
ESP Salaries	42,171	40,567	(1,604)	103.95%	126,357	486,802	360,445	25.96%	(1)
Employee Benefits	55,198	28,257	(26,941)	195.34%	104,238	339,086	234,849	30.74%	(1)
Purchased Services	8,858	11,450	2,592	77.36%	23,927	137,403	113,476	17.41%	
Purch. Property Services	795	489	(306)	162.46%	1,041	5,870	4,829	17.73%	
Other Purch. Services	4,091	3,786	(306)	108.07%	10,705	45,429	34,724	23.56%	
Supplies & Materials	1,619	2,175	556	74.44%	6,159	26,100	19,941	23.60%	
Capital Outlay	0	125	125	0.00%	272	1,500	1,228	18.13%	(2)
Other Expenditures	40	431	391	9.28%	1,525	5,175	3,650	29.47%	(2)
Indirect Costs	(13,096)	(13,097)	(0)	100.00%	(39,289)	(157,158)	(117,869)	25.00%	
<b>Total Business Services</b>	<b>221,509</b>	<b>186,510</b>	<b>(34,999)</b>	<b>118.77%</b>	<b>573,957</b>	<b>2,238,122</b>	<b>1,664,165</b>	<b>25.64%</b>	

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

	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
<b>Maintenance &amp; Operations (26000)</b>									
Admin Salaries	18,684	18,684	(0)	100.00%	56,051	224,205	168,154	25.00%	
Professional Salaries	33,850	34,043	193	99.43%	100,245	408,515	308,270	24.54%	
ESP Salaries	747,604	782,996	35,392	95.48%	2,238,506	9,395,956	7,157,450	23.82%	
Employee Benefits	219,925	221,758	1,833	99.17%	651,045	2,661,101	2,010,056	24.47%	
Purchased Services	132,523	49,087	(83,436)	269.97%	156,738	589,049	432,311	26.61%	(8)
Purch. Property Services	14,676	17,037	2,362	86.14%	49,155	204,449	155,294	24.04%	
Other Purch. Services	142,981	104,161	(38,819)	137.27%	314,744	1,249,936	935,192	25.18%	
Utilities	234,356	413,791	179,435	56.64%	508,734	4,965,495	4,456,761	10.25%	
Supplies & Materials	158,321	139,955	(18,366)	113.12%	483,362	1,679,466	1,196,104	28.78%	(9)
Capital Outlay	18,224	9,812	(8,412)	185.73%	18,563	117,747	99,184	15.77%	
Indirect Costs	(22,454)	(22,454)	0	100.00%	(67,361)	(269,442)	(202,081)	25.00%	
Other Expenditures	250	6,458	6,208	3.87%	520	77,500	76,980	0.67%	
<b>Total Maintenance &amp; Operations</b>	<b>1,698,940</b>	<b>1,775,331</b>	<b>76,391</b>	<b>95.70%</b>	<b>4,510,302</b>	<b>21,303,978</b>	<b>16,793,675</b>	<b>21.17%</b>	
<b>Transportation Services (27000)</b>									
Admin Salaries	7,341	7,341	0	100.00%	22,022	88,086	66,065	25.00%	
Professional Salaries	13,643	13,644	0	100.00%	40,930	163,722	122,792	25.00%	
ESP Salaries	217,993	170,147	(47,845)	128.12%	458,127	2,041,765	1,583,638	22.44%	
Employee Benefits	72,439	70,841	(1,599)	102.26%	140,573	850,088	709,515	16.54%	
Purchased Services	10,970	6,367	(4,603)	172.30%	38,704	76,400	37,696	50.66%	(10)
Purch. Property Services	277	96	(181)	289.38%	445	1,150	705	38.65%	(2)
Other Purch. Services	7,465	27,728	20,264	26.92%	274,582	332,740	58,158	82.52%	(11)
Supplies & Materials	62,361	32,721	(29,640)	190.59%	119,811	392,650	272,839	30.51%	
Capital Outlay	0	32,819	32,819	0.00%	295,340	393,828	98,488	74.99%	
Indirect Costs	0	0	0	N/A	0	0	0	N/A	
Other Expenditures	0	0	0	N/A	0	0	0	N/A	
<b>Total Transportation Services</b>	<b>392,489</b>	<b>361,702</b>	<b>(30,786)</b>	<b>108.51%</b>	<b>1,390,534</b>	<b>4,340,429</b>	<b>2,949,895</b>	<b>32.04%</b>	
<b>Central Services (28000)</b>									
Admin Salaries	16,744	17,332	588	96.61%	50,233	207,984	157,751	24.15%	
Professional Salaries	28,229	28,228	(1)	100.00%	76,690	338,735	262,045	22.64%	
Teacher Salaries	375	5,233	4,858	7.17%	665	62,790	62,125	1.06%	
ESP Salaries	38,688	47,246	8,559	81.88%	115,885	566,955	451,070	20.44%	
Employee Benefits	19,920	23,960	4,040	83.14%	62,662	287,518	224,856	21.79%	
Purchased Services	26,474	15,925	(10,549)	166.24%	29,184	191,098	161,913	15.27%	
Purch. Property Services	1,211	250	(961)	484.08%	1,460	3,003	1,543	48.63%	(12)
Other Purch. Services	5,755	39,796	34,041	14.46%	245,849	477,549	231,700	51.48%	(13)
Supplies & Materials	1,548	3,567	2,019	43.40%	3,772	42,800	39,028	8.81%	
Capital Outlay	20,264	3,508	(16,756)	577.60%	26,288	42,100	15,812	62.44%	(14)
Indirect Costs	(1,509)	(1,509)	(0)	100.00%	(4,527)	(18,109)	(13,582)	25.00%	
Other Expenditures	1,010	561	(449)	180.04%	1,090	6,732	5,642	16.19%	
<b>Total Central Services</b>	<b>158,708</b>	<b>184,096</b>	<b>25,388</b>	<b>86.21%</b>	<b>609,251</b>	<b>2,209,155</b>	<b>1,599,904</b>	<b>27.58%</b>	

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

	<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>
<b>Other Services (29000)</b>									
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%	18,358	73,506	55,148	24.98%	
Teacher Salaries	0	70	70	0.00%	0	843	843	0.00%	
ESP Salaries	5,136	18,391	13,255	27.93%	13,573	220,686	207,113	6.15%	
Employee Benefits	11,368	14,092	2,724	80.67%	32,110	169,102	136,992	18.99%	
Purchased Services	693	8,696	8,003	7.97%	1,102	104,354	103,252	1.06%	
Purch. Property Services	0	129	129	0.00%	0	1,550	1,550	0.00%	
Other Purch. Services	12,172	11,858	(315)	102.65%	64,392	142,291	77,899	45.25%	(15)
Supplies & Materials	480	198	(282)	242.42%	480	2,375	1,895	20.21%	
Capital Outlay	0	25	25	0.00%	0	300	300	0.00%	
Other Expenditures	0	52	52	0.00%	0	625	625	0.00%	
<b>Total Other Services</b>	<b>35,974</b>	<b>88,990</b>	<b>53,016</b>	<b>40.43%</b>	<b>130,015</b>	<b>1,067,878</b>	<b>937,863</b>	<b>12.18%</b>	
<b>Community Services (30000)</b>									
Admin Salaries	0	0	0	N/A	0	0	0	N/A	
Professional Salaries	8,922	9,248	327	96.47%	27,077	110,978	83,901	24.40%	
Teacher Salaries	0	0	0	N/A	0	0	0	N/A	
ESP Salaries	47,015	40,898	(6,117)	114.96%	97,048	490,771	393,723	19.77%	
Employee Benefits	7,087	6,547	(540)	108.24%	16,310	78,563	62,253	20.76%	
Purchased Services	0	125	125	0.00%	359	1,500	1,141	23.94%	
Purch. Property Services	1,526	616	(910)	247.83%	1,722	7,390	5,668	23.30%	
Other Purch. Services	40	605	564	6.63%	40	7,255	7,215	0.55%	
Supplies & Materials	1,518	1,990	472	76.29%	2,679	23,875	21,196	11.22%	
Capital Outlay	7	562	555	1.25%	7	6,743	6,736	0.10%	
Indirect Costs	1,250	1,250	0	100.00%	3,750	15,000	11,250	25.00%	
Other Expenditures	0	25,470	25,470	0.00%	0	305,645	305,645	0.00%	
<b>Total Community Services</b>	<b>67,364</b>	<b>87,310</b>	<b>19,946</b>	<b>77.16%</b>	<b>148,991</b>	<b>1,047,720</b>	<b>898,729</b>	<b>14.22%</b>	
<b>Other Expenditures &amp; Contingencies</b>									
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	1,045,786	1,045,786	0.00%	0	12,549,431	12,549,431	0.00%	(16)
Allocation Clearing	0	0	0	N/A	0	0	0	N/A	
<b>Total Transfers &amp; Contingencies</b>	<b>0</b>	<b>1,045,786</b>	<b>1,045,786</b>	<b>0.00%</b>	<b>0</b>	<b>12,549,431</b>	<b>12,549,431</b>	<b>0.00%</b>	
<b>Total General Fund Expenditures</b>	<b>15,756,955</b>	<b>17,497,317</b>	<b>1,740,362</b>	<b>90.05%</b>	<b>44,695,876</b>	<b>209,967,802</b>	<b>165,271,926</b>	<b>21.29%</b>	
<b>Revenues Over (under) Expenditures</b>	<b>(5,136,196)</b>	<b>(2,070,657)</b>	<b>(6,546,262)</b>	<b>248.05%</b>	<b>(27,524,906)</b>	<b>0</b>	<b>(333,220,875)</b>		N/A
<b>Prior Year Revenues</b>									
<b>Over (Under) Expenditures</b>	<b>(3,518,790)</b>				<b>(32,714,667)</b>				

**Footnotes:**

- (1) Salary accounts and some related benefit accounts are currently exceeding the budget target. Budget transfers may be needed.
- (2) Common equipment expenditures in August of \$78,211, no unusual items noted.
- (3) Small dollar budget item, may transfer if needed.
- (4) Aug 2005: \$83,661 in legal expend for BOE, \$36,234 annual coalition dues Colo Public Education System, and \$20,000 annual fee EZ Communicator software.
- (5) 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.
- (6) The annual subscription fee to textorder.com was paid in July 2005 in the amount of \$32,827.
- (7) In August 05, expenditures were recorded for carpet, painting, etc., at several schools, Chipeta, Queen Palmer, Twain, Palmer High, Bristol, and West Middle.
- (8) The annual fee for city police in schools was paid in September in the amount of \$109,803.
- (9) Common supply expenditures in August of approx \$115,000, no unusual items noted.
- (10) The annual license and maintenance fee for the transportation dept.'s logistics software was paid in July in the amount of \$16,764.
- (11) The annual charges for the Transportation dept to the Risk fund were paid in July in the amount of \$260,790.
- (12) Common supplies expenditures in August of approx \$7,000, no unusual items noted.
- (13) The annual amount of funding for the professional development fund were recorded in July in the amount of \$215,860.
- (14) The yearly contract fee to D & D Marketing for the Coca Cola contract was paid in July in the amount of \$50,000.
- (15) 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)  
September, 2005

	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
<b>Expenditures by Major Program</b>									
Instructional Services	9,832,627	10,309,948	477,321	95.37%	28,193,721	123,719,377	95,525,656	22.79%	
Pupil Services	645,512	666,100	20,588	96.91%	1,880,578	7,993,201	6,112,622	23.53%	
Instructional Support	975,926	1,149,345	173,419	84.91%	2,615,610	13,792,139	11,176,529	18.96%	
General Administration	254,505	176,046	(78,459)	144.57%	559,536	2,112,554	1,553,017	26.49%	
School Administration	1,473,399	1,466,152	(7,248)	100.49%	4,083,380	17,593,819	13,510,439	23.21%	
Business Services	221,509	186,510	(34,999)	118.77%	573,957	2,238,122	1,664,165	25.64%	
Maintenance & Operations	1,698,940	1,775,331	76,391	95.70%	4,510,302	21,303,978	16,793,675	21.17%	
Transportation Services	392,489	361,702	(30,786)	108.51%	1,390,534	4,340,429	2,949,895	32.04%	
Central Services	158,708	184,096	25,388	86.21%	609,251	2,209,155	1,599,904	27.58%	
Other Services	35,974	88,990	53,016	40.43%	130,015	1,067,878	937,863	12.18%	
Community Services	67,364	87,310	19,946	77.16%	148,991	1,047,720	898,729	14.22%	
Misc Expenses & Transfers	0	1,045,786	1,045,786	0.00%	0	12,549,431	12,549,431	0.00%	(16)
<b>Total Programs</b>	<b>15,756,955</b>	<b>17,497,317</b>	<b>1,740,362</b>	<b>90.05%</b>	<b>44,695,876</b>	<b>209,967,802</b>	<b>165,271,926</b>	<b>21.29%</b>	

	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
<b>Expenditures by Major Account</b>									
Admin Salaries	860,690	914,633	53,943	94.10%	2,486,342	10,975,599	8,489,257	22.65%	
Professional Salaries	458,170	484,228	26,058	94.62%	1,370,617	5,810,740	4,440,123	23.59%	
Teacher Salaries	7,421,087	7,781,178	360,092	95.37%	22,018,740	93,374,141	71,355,401	23.58%	
ESP Salaries	2,121,660	2,212,477	90,817	95.90%	5,789,038	26,549,720	20,760,682	21.80%	
Employee Benefits	2,479,175	2,505,627	26,453	98.94%	7,006,196	30,067,525	23,061,329	23.30%	
Purchased Services	449,071	375,125	(73,946)	119.71%	655,550	4,501,495	3,845,945	14.56%	
Purch. Property Services	177,119	143,232	(33,888)	123.66%	402,546	1,718,781	1,316,235	23.42%	
Other Purch. Services	475,490	525,140	49,650	90.55%	1,664,127	6,301,677	4,637,551	26.41%	
Supplies & Materials	919,496	922,449	2,953	99.68%	2,153,282	11,069,390	8,916,108	19.45%	
Utilities	277,957	413,791	135,835	67.17%	577,541	4,965,495	4,387,954	11.63%	
Capital Outlay	146,057	144,567	(1,490)	101.03%	626,771	1,734,808	1,108,037	36.13%	
Indirect Costs	(31,142)	(35,392)	(4,250)	87.99%	(93,427)	(424,709)	(331,282)	22.00%	
Other Expenditures	2,127	1,110,262	1,108,135	0.19%	38,554	13,323,140	13,284,586	0.29%	(16)
<b>Total Objects</b>	<b>15,756,955</b>	<b>17,497,317</b>	<b>1,740,362</b>	<b>90.05%</b>	<b>44,695,876</b>	<b>209,967,802</b>	<b>165,271,926</b>	<b>21.29%</b>	

**Colorado Springs School District No. 11**  
**Statement of Revenues and Expenditures**  
**Preschool Fund (19)**  
**September, 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>
<b>Revenues</b>									
Investment Income	0	0	0	N/A	0	0	0	N/A	
State Equalization Allocation	0	151,192	(151,192)	0.00%	1,814,299	1,814,299	0	100.00%	(1)
Other Local Revenues	0	0	0	N/A	0	0	0	N/A	
Allocation to Charter Schools	(14,508)	(14,508)	(0)	100.00%	(43,524)	(174,095)	130,571	25.00%	
Interfund Transfers	0	7,871	(7,871)	0.00%	0	94,454	(94,454)	0.00%	(2)
<b>Total Revenues</b>	<b>(14,508)</b>	<b>144,555</b>	<b>(159,063)</b>	<b>-10.04%</b>	<b>1,770,775</b>	<b>1,734,658</b>	<b>36,117</b>	<b>102.08%</b>	
<b>Expenditures</b>									
<b>Full Day Kindergarten (001FK)</b>									
Teacher Salaries	14,295	15,305	1,010	93.40%	43,584	183,656	140,072	23.73%	
ESP Salaries	8,126	7,544	(582)	107.72%	16,251	90,522	74,271	17.95%	
Employee Benefits	4,639	4,103	(536)	113.06%	12,817	49,238	36,421	26.03%	
Purchased Services	0	0	0	N/A	0	0	0	N/A	
Supplies & Materials	591	724	133	81.60%	591	8,684	8,093	6.80%	
Capital Outlay	0	0	0	N/A	0	0	0	N/A	
<b>Total Full Day Kindergarten Expend.</b>	<b>27,650</b>	<b>27,675</b>	<b>25</b>	<b>99.91%</b>	<b>73,243</b>	<b>332,100</b>	<b>258,857</b>	<b>22.05%</b>	
<b>General Preschool Education (00400)</b>									
Teacher Salaries	45,173	50,052	4,879	90.25%	123,907	600,629	476,722	20.63%	
ESP Salaries	14,258	13,949	(308)	102.21%	37,829	167,393	129,564	22.60%	
Employee Benefits	13,244	15,203	1,959	87.11%	35,412	182,434	147,022	19.41%	
Purchased Services	668	18,887	18,219	3.54%	1,862	226,642	224,781	0.82%	
Supplies & Materials	2,094	3,179	1,085	65.87%	11,123	38,145	27,022	29.16%	(3)
Capital Outlay	0	0	0	N/A	0	0	0	N/A	
<b>Total General Preschool Expenditures</b>	<b>75,437</b>	<b>101,270</b>	<b>25,833</b>	<b>74.49%</b>	<b>210,134</b>	<b>1,215,243</b>	<b>1,005,109</b>	<b>17.29%</b>	
<b>Administration (22380)</b>									
Admin Salaries	0	0	0	N/A	0	0	0	N/A	
Professional Salaries	5,948	5,951	3	99.95%	17,826	71,415	53,589	24.96%	
Teacher Salaries	5,592	5,930	338	94.30%	17,118	71,163	54,045	24.06%	
ESP Salaries	873	873	(0)	100.00%	2,817	10,481	7,664	26.88%	
Employee Benefits	2,873	2,216	(657)	129.66%	7,935	26,586	18,651	29.85%	
Purchased Services	471	489	18	96.24%	549	5,870	5,321	9.35%	
Supplies & Materials	443	150	(293)	295.40%	947	1,800	853	52.64%	(4)
<b>Total Administration Expenditures</b>	<b>16,200</b>	<b>15,610</b>	<b>(591)</b>	<b>103.79%</b>	<b>47,193</b>	<b>187,315</b>	<b>140,122</b>	<b>25.19%</b>	
<b>Total Expenditures</b>	<b>119,287</b>	<b>144,555</b>	<b>25,267</b>	<b>82.52%</b>	<b>330,570</b>	<b>1,734,658</b>	<b>1,404,088</b>	<b>19.06%</b>	
<b>Revenues Over (under) Expenditures</b>	<b>(133,795)</b>	<b>0</b>	<b>(184,330)</b>	<b>N/A</b>	<b>1,440,205</b>	<b>0</b>	<b>(1,367,971)</b>	<b>N/A</b>	
<b>Fund Balance, Beginning of Year</b>					<b>0</b>				
<b>Fund Balance, Year to Date</b>					<b>\$ 1,440,205</b>				

**Footnotes:**

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

**Colorado Springs School District No. 11**  
**Statement of Revenues and Expenditures**  
**Capital Reserve Fund (21)**  
**September, 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>
<b>Revenues</b>									
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	20,399	16,667	3,732	122.39%	128,611	200,000	(71,389)	64.31%	
Governmental Revenues	0	16,667	(16,667)	0.00%	57,081	200,000	(142,919)	28.54%	
Interfund Transfers	0	258,107	(258,107)	0.00%	3,097,287	3,097,287	0	100.00%	(2)
Other Revenues	16,594	25,000	(8,406)	66.38%	49,782	300,000	(250,218)	16.59%	
Other Local Revenues	0	18,333	(18,333)	0.00%	270,178	220,000	50,178	122.81%	
Fund Balance & Reserves		1,043,234	(1,043,234)	0.00%		12,518,812	(12,518,812)	0.00%	
<b>Total Revenues</b>	<b>36,993</b>	<b>1,821,709</b>	<b>(1,784,716)</b>	<b>2.03%</b>	<b>8,927,347</b>	<b>21,860,507</b>	<b>(12,933,160)</b>	<b>40.84%</b>	
<b>Expenditures</b>									
Instructional	72,960	109,126	36,166	66.86%	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%	10,389	45,381	34,992	22.89%	
Maintenance & Operations	25,081	25,046	(35)	100.14%	68,316	300,556	232,240	22.73%	
Transportation Services	0	68,135	68,135	0.00%	151,795	817,616	665,821	18.57%	
Central Services	3,549	6,019	2,470	58.96%	10,634	72,223	61,589	14.72%	
Food Services	0	0	0	N/A	0	0	0	N/A	
Site & Improvements	19	0	(19)	N/A	56	0	(56)	N/A	
Building Acquisition & Const	179,340	17,541	(161,799)	1022.40%	192,255	210,493	18,238	91.34%	
Building Improvement Svcs	273,360	673,571	400,211	40.58%	1,155,955	8,082,849	6,926,894	14.30%	
Debt Service	112,908	185,025	72,117	61.02%	313,923	2,220,295	1,906,372	14.14%	
Contingency	0	714,727	714,727	0.00%	0	8,576,728	8,576,728	0.00%	
<b>Total Expenditures</b>	<b>670,679</b>	<b>1,821,709</b>	<b>1,151,030</b>	<b>36.82%</b>	<b>2,403,099</b>	<b>21,860,507</b>	<b>19,457,408</b>	<b>10.99%</b>	<b>(3)</b>
<b>Revenues Over (under) Expenditures</b>	<b>(633,686)</b>	<b>0</b>			<b>6,524,248</b>	<b>0</b>			
<b>Fund Balance, Beginning of Year</b>					<b>12,876,139</b>				
<b>Fund Balance, Year to Date</b>					<b>\$ 19,400,387</b>				

**Footnotes:**

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

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

	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
<b>Revenues:</b>									
Federal Revenues	132,097	1,641,439	(1,509,342)	8.05%	965,089	19,697,266	(18,732,177)	4.90%	(1)
State Revenues	105,207	88,192	17,015	119.29%	112,647	1,058,303	(945,656)	10.64%	(1)
Local Revenues	0	72,551	(72,551)	0.00%	66,307	870,611	(804,304)	7.62%	(1)
Interfund Transfers	0	16,667	(16,667)	0.00%	0	200,000	(200,000)	0.00%	(2)
Beginning Carryover		0	0	N/A		0	0	N/A	
<b>Total Revenues</b>	<b>237,304</b>	<b>1,818,848</b>	<b>(1,581,545)</b>	<b>13.05%</b>	<b>1,144,043</b>	<b>21,826,180</b>	<b>(20,682,137)</b>	<b>5.24%</b>	
<b>Expenditures:</b>									
<b>Federal Grants</b>									
ABE #84.002	31,100	36,990	5,890	84.08%	84,965	443,878	358,913	19.14%	
Title I - 4010, 5348	396,274	671,250	274,976	59.04%	982,838	8,055,005	7,072,167	12.20%	
Title VI-B 84.027	416,436	507,611	91,176	82.04%	998,328	6,091,337	5,093,009	16.39%	
Perkins Grant (Basic & Tech Prep)	49,322	25,000	(24,322)	197.29%	87,267	300,000	212,733	29.09%	
PL 99-457 #84.173	33,235	16,689	(16,547)	199.15%	66,418	200,264	133,846	33.17%	
Safe & Drug Free #84.186	14,546	20,683	6,136	70.33%	37,077	248,191	211,114	14.94%	
Even Start #84.213	7,441	8,755	1,315	84.98%	16,838	105,063	88,225	16.03%	
Title VI 84.298	(5)	12,863	12,869	-0.04%	6,663	154,359	147,696	4.32%	
Enhanced Educ thru Technology	54,177	15,367	(38,810)	352.54%	66,190	184,409	118,219	35.89%	
Title III CFDA 84.365 NCLB	7,307	13,751	6,443	53.14%	21,604	165,006	143,402	13.09%	
Title II #84.281, 4367	116,374	177,795	61,421	65.45%	325,810	2,133,544	1,807,734	15.27%	
National Science Foundation	11,743	11,971	228	98.10%	92,181	143,654	51,473	64.17%	
Other Federal Grants	86,103	92,214	6,111	93.37%	319,038	1,106,562	787,524	28.83%	
Contingency		0	0			0	0		
<b>Total Federal Grants</b>	<b>1,224,053</b>	<b>1,610,939</b>	<b>386,886</b>	<b>75.98%</b>	<b>3,105,219</b>	<b>19,331,272</b>	<b>16,226,053</b>	<b>16.06%</b>	<b>(1)</b>
<b>State and Local Grants</b>	<b>55,133</b>	<b>207,909</b>	<b>152,776</b>	<b>26.52%</b>	<b>105,583</b>	<b>2,494,908</b>	<b>2,389,325</b>	<b>4.23%</b>	
<b>Total Expenditures</b>	<b>1,279,186</b>	<b>1,818,848</b>	<b>539,662</b>	<b>70.33%</b>	<b>3,210,802</b>	<b>21,826,180</b>	<b>18,615,378</b>	<b>14.71%</b>	
<b>Revenues Over (under) Expenditures</b>	<b>(1,041,882)</b>	<b>0</b>			<b>(2,066,759)</b>	<b>0</b>			

Fund Balance, Beginning of Year

0

Fund Balance, Year to Date

\$ (2,066,759)

Balance Sheet Summary	09/30/05
Pooled Cash	(1,956,896)
Grants Receivable	1,080,099
Deferred Revenue	(465,895)
Other Liabilities	(724,068)
<b>Total Rev over (under) Expend.</b>	<b>\$ (2,066,759)</b>

**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)**  
**September, 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>
<b>Revenues:</b>									
Property Taxes	128,604	1,832,062	(1,703,459)	7.02%	128,604	21,984,747	(21,856,143)	0.58%	(1)
Property Taxes Uncollectable and Abatements	7,436	(18,321)	25,756	N/A	7,436	(219,847)	227,283	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				
<b>Total Revenues</b>	<b>136,039</b>	<b>173,341</b>	<b>(37,302)</b>	<b>78.48%</b>	<b>136,039</b>	<b>2,080,090</b>	<b>(1,944,051)</b>	<b>6.54%</b>	
<b>Expenditures:</b>									
Treasurer Coll Fees	345	4,500	(4,155)	7.67%	345	54,000	(53,655)	0.64%	
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%	
<b>Total Expenditures</b>	<b>345</b>	<b>173,341</b>	<b>(172,996)</b>	<b>0.20%</b>	<b>345</b>	<b>2,080,090</b>	<b>(2,079,745)</b>	<b>0.02%</b>	
<b>Revenues Over (under) Expenditures</b>	<b>135,694</b>	<b>0</b>			<b>135,694</b>	<b>0</b>			
<b>Fund Balance, Beginning of Year</b>					<b>2,428,470</b>				
<b>Fund Balance, Year to Date</b>					<b>\$ 2,564,164</b>				

**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)**  
**September, 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>
<b>Revenues:</b>									
Interfund Transfers	0	466,534	(466,534)	0.00%	999,204	5,598,408	(4,599,204)	17.85%	(1)
Technology Services	84,718	83,735	982	101.17%	252,188	1,004,822	(752,635)	25.10%	
Other Income	0	0	0	N/A		0	0	N/A	
Investment Income	928	2,083	(1,155)	44.57%	13,893	25,000	(11,107)	55.57%	(2)
Fund Balance	0	149,613	(149,613)	0.00%		1,795,351	(1,795,351)	0.00%	
<b>Total Revenues</b>	<b>85,646</b>	<b>701,965</b>	<b>(616,319)</b>	<b>12.20%</b>	<b>1,265,285</b>	<b>8,423,581</b>	<b>(7,158,296)</b>	<b>15.02%</b>	
<b>Expenses:</b>									
<b>Technical Equip Maint (26400)</b>									
Salaries	60,397	61,454	1,057	98.28%	180,168	737,448	557,280	24.43%	
Benefits	12,298	12,615	317	97.49%	36,259	151,378	115,119	23.95%	
Purchased Services	8,218	8,649	432	95.01%	14,761	103,793	89,032	14.22%	
Supplies & Materials	7,256	4,896	(2,360)	148.21%	16,645	58,750	42,105	28.33%	
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%	
<b>Tech Equip Maint</b>	<b>88,168</b>	<b>93,039</b>	<b>4,871</b>	<b>94.77%</b>	<b>247,833</b>	<b>1,116,469</b>	<b>868,636</b>	<b>22.20%</b>	
<b>Central Support (28050, 28400, 28440, 28450)</b>									
Salaries	187,158	173,650	(13,508)	107.78%	513,862	2,083,802	1,569,940	24.66%	
Benefits	35,276	32,736	(2,540)	107.76%	98,579	392,830	294,251	25.09%	
Purchased Services	26,165	202,781	176,616	12.90%	575,406	2,433,372	1,857,966	23.65%	
Supplies & Materials	717	3,083	2,366	23.26%	1,575	37,000	35,425	4.26%	
Capital Outlay	24,909	68,630	43,721	36.29%	94,593	823,563	728,970	11.49%	
Dues & Fees	(620)	48	668	-1293.91%	620	575	(45)	107.83%	(3)
Contingency	0	25,369	25,369	0.00%	0	304,423	304,423	0.00%	
<b>Central Support</b>	<b>273,606</b>	<b>506,297</b>	<b>232,691</b>	<b>54.04%</b>	<b>1,284,634</b>	<b>6,075,565</b>	<b>4,790,931</b>	<b>21.14%</b>	
<b>Total Expenditures</b>	<b>361,775</b>	<b>599,336</b>	<b>237,562</b>	<b>60.36%</b>	<b>1,532,467</b>	<b>7,192,034</b>	<b>5,659,567</b>	<b>21.31%</b>	
<b>Revenues Over (under) Expenditures</b>	<b>(276,129)</b>	<b>102,629</b>			<b>(267,182)</b>	<b>1,231,547</b>			
<b>Fund Balance, Beginning of Year</b>					<b>1,639,786</b>				
<b>Fund Balance, Year to Date</b>					<b>\$ 1,372,604</b>				

**Footnotes:**

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

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

	MTD		Variance	Percent Used	YTD		Annual Budget	Balance	Percent Used	Footnotes
	Actual	Budget			Actual	Budget				
<b>Revenues:</b>										
Current Property Taxes	51,990	727,296	(675,306)	7.15%	51,990	8,727,552	(8,675,562)	0.60%	(1)	
Delinquent Taxes & Interest	3,800	18,750	(14,950)	20.27%	3,800	225,000	(221,200)	N/A		
Property Tax Abatements	(814)	(7,461)	6,646	10.92%	(814)	(89,526)	88,712	N/A		
Investment Income	16,789	5,000	11,789	335.78%	41,565	60,000	(18,435)	69.28%	(2)	
Fund Balance	0	469,705	(469,705)	0.00%	0	5,636,458	(5,636,458)	0.00%		
<b>Total Revenues</b>	<b>71,765</b>	<b>1,213,290</b>	<b>(1,141,525)</b>	<b>5.91%</b>	<b>96,541</b>	<b>14,559,484</b>	<b>(14,462,943)</b>	<b>0.66%</b>		
<b>Expenditures:</b>										
Treasurer Services	0	42	42	0.00%	550	500	(50)	110.00%	(3)	
Debt Service - Principal	0	241,667	241,667	0.00%	0	2,900,000	2,900,000	0.00%	(4)	
Debt Service - Interest	0	455,808	455,808	0.00%	0	5,469,696	5,469,696	0.00%	(4)	
Operating Reserve	0	515,774	515,774	0.00%	0	6,189,288	6,189,288	0.00%		
<b>Total Expenditures</b>	<b>0</b>	<b>1,213,290</b>	<b>1,213,290</b>	<b>0.00%</b>	<b>550</b>	<b>14,559,484</b>	<b>14,558,934</b>	<b>0.00%</b>		
<b>Revenues Over (under) Expenditures</b>	<b>71,765</b>	<b>0</b>			<b>95,991</b>	<b>0</b>				
<b>Fund Balance, Beginning of Year</b>					<b>5,582,187</b>					
<b>Fund Balance, Year to Date</b>					<b>\$ 5,678,178</b>					

**Footnotes:**

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

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

	MTD		Variance	Percent Used	YTD		Annual Balance	Percent Used	Footnotes
	Actual	Budget			Actual	Budget			
<b>Revenues:</b>									
Food Sales	393,362	277,171	116,191	141.92%	656,888	3,326,054	(2,669,166)	19.75%	
Catering	28,441	0	28,441	N/A	72,772	0	72,772	N/A	
Other Income	197	13,676	(13,480)	1.44%	40,002	164,115	(124,113)	24.37%	
Federal Reimbursement	434,757	277,142	157,615	156.87%	616,286	3,325,701	(2,709,415)	18.53%	
Commodities & Head Start	0	24,167	(24,167)	0.00%	0	290,005	(290,005)	0.00%	
Investment Income	(164)	0	(164)	N/A	(398)	0	(398)	N/A	
Operating Transfers	0	7,500	(7,500)	0.00%	0	90,000	(90,000)	0.00%	
<b>Total Revenues</b>	<b>856,592</b>	<b>599,656</b>	<b>256,936</b>	<b>142.85%</b>	<b>1,385,550</b>	<b>7,195,875</b>	<b>(5,810,325)</b>	<b>19.25%</b>	
<b>Expenses:</b>									
Salary Accounts	257,382	188,329	(69,052)	136.67%	461,250	2,259,951	1,798,701	20.41%	
Employee Benefits	61,191	43,902	(17,290)	139.38%	103,584	526,819	423,235	19.66%	
Food Purchases	334,876	186,489	(148,387)	179.57%	538,531	2,237,863	1,699,332	24.06%	
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%	40,000	200,000	160,000	20.00%	
Purchased Services	39,905	47,614	7,709	83.81%	203,031	571,363	368,332	35.53%	(1)
Supplies	39,484	32,258	(7,226)	122.40%	70,274	387,096	316,822	18.15%	
Capital Outlay	1,001	2,350	1,349	42.60%	1,022	28,200	27,178	3.63%	
Depreciation	8,335	10,833	2,498	76.94%	25,005	130,000	104,995	19.23%	
Indirect Costs	26,826	28,732	1,906	93.37%	80,477	344,781	264,304	23.34%	
Contingency and other	0	7,917	7,917	0.00%	0	95,000	95,000	0.00%	
<b>Total Expenses</b>	<b>788,999</b>	<b>589,257</b>	<b>(199,742)</b>	<b>133.90%</b>	<b>1,523,175</b>	<b>7,071,078</b>	<b>5,547,903</b>	<b>21.54%</b>	
<b>Net Income(Loss)</b>	<b>67,593</b>	<b>10,400</b>			<b>(137,624)</b>	<b>124,797</b>			
<b>Retained Earnings, Beginning of Year</b>					<b>1,032,280</b>				
<b>Retained Earnings, Year to Date</b>					<b>\$ 894,656</b>				

**Footnotes:**

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

**Colorado Springs School District No. 11**  
**Statement of Revenues and Expenses**  
**Community Education Fund (56)**  
**September, 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>
<b>Revenues:</b>									
Tuition Revenue Community Ed	1,660	5,000	(3,340)	33.20%	5,228	60,000	(54,773)	8.71%	
Tuition Revenue Summer School	0	0	0	N/A	0	0	0	N/A	
Tuition Revenue Adult Education	15,198	14,583	614	104.21%	30,123	175,000	(144,877)	17.21%	
Tuition Revenue GED Services	2,254	5,406	(3,152)	41.70%	2,254	64,870	(62,616)	3.47%	
Misc Revenue GED Services	2,440	0	2,440	N/A	5,195	0	5,195	N/A	
Interest Income	67	0	67	N/A	838	0	838	N/A	
Beginning Net Assets		0	0	N/A		0	0	N/A	
<b>Total Revenue</b>	<b>21,619</b>	<b>24,989</b>	<b>(3,370)</b>	<b>86.51%</b>	<b>43,638</b>	<b>299,870</b>	<b>(256,232)</b>	<b>14.55%</b>	
<b>Expenses:</b>									
<b>Community Ed Programs:</b>									
Salaries	2,482	4,703	(2,220)	52.79%	8,124	56,432	(48,308)	14.40%	
Employee Benefits	481	775	(294)	62.06%	1,477	9,295	(7,818)	15.90%	
Purchased Services	66	1,621	(1,555)	4.07%	606	19,455	(18,849)	3.11%	
Purch. Property Services	0	0	0	N/A	0	0	0	N/A	
Supplies and Materials	0	160	(160)	0.00%	0	1,925	(1,925)	0.00%	
Capital Outlay	0	50	(50)	0.00%	0	600	(600)	0.00%	
Contingency	0	3,354	(3,354)	0.00%	0	40,251	(40,251)	0.00%	
Transfer to General Fund	0	0	(7,634)	N/A	0	0	0	N/A	
<b>Total Expenses Community Ed</b>	<b>3,029</b>	<b>10,663</b>	<b>(15,268)</b>	<b>28.41%</b>	<b>10,207</b>	<b>127,958</b>	<b>(117,751)</b>	<b>7.98%</b>	
<b>Adult Ed and GED Programs:</b>									
Salaries	17,895	14,087	3,807	127.03%	44,142	169,048	(124,906)	26.11%	(1)
Employee Benefits	3,387	2,154	1,233	157.23%	7,420	25,853	(18,433)	28.70%	(1)
Purchased Services	689	1,929	(1,240)	35.71%	1,719	23,150	(21,431)	7.43%	
Purch. Property Services	0	0	0	N/A	0	0	0	N/A	
Supplies and Materials	20	3,292	(3,272)	0.60%	9,721	39,500	(29,779)	24.61%	
Capital Outlay	0	83	(83)	0.00%	348	1,000	(652)	34.80%	(2)
Contingency	0	6,164	(6,164)	0.00%	0	73,965	(73,965)	0.00%	
Transfer to General Fund	0	0	(28,622)	N/A	0	0	0	N/A	
<b>Total Expenses Adult Ed</b>	<b>21,991</b>	<b>27,710</b>	<b>(34,341)</b>	<b>79.36%</b>	<b>63,350</b>	<b>332,516</b>	<b>(269,166)</b>	<b>19.05%</b>	
<b>Total Expenses</b>	<b>25,020</b>	<b>38,373</b>	<b>(49,609)</b>	<b>65.20%</b>	<b>73,557</b>	<b>460,474</b>	<b>(386,917)</b>	<b>15.97%</b>	
<b>Net Income(Loss)</b>	<b>(3,401)</b>	<b>(13,384)</b>			<b>(29,919)</b>	<b>(160,604)</b>			
<b>Retained Earnings, Beginning of Year</b>					<b>148,970</b>				
<b>Retained Earnings, Year to Date</b>					<b>\$ 119,051</b>				

**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.

**Colorado Springs School District No. 11**  
**Statement of Revenues and Expenses**  
**Risk Related Activity Fund (64)**  
**September, 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>
<b>Revenues:</b>									
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	799,663	746,799	52,864	107.08%	2,293,694	8,961,586	(6,667,893)	25.59%	
Employer Contributions	1,357,932	1,343,814	14,118	101.05%	3,821,532	16,125,764	(12,304,232)	23.70%	
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	0	41,667	(41,667)	0.00%	1,044	500,000	(498,956)	0.21%	
Investment Income	1,933	15,047	(13,114)	12.85%	31,354	180,559	(149,205)	17.36%	
Beginning Net Assets	0	44,322	(44,322)	0.00%	0	531,867	(531,867)	0.00%	
<b>Total Revenues</b>	<b>2,159,528</b>	<b>2,506,825</b>	<b>(347,298)</b>	<b>86.15%</b>	<b>9,929,753</b>	<b>30,081,905</b>	<b>(20,152,152)</b>	<b>33.01%</b>	
<b>Expenses:</b>									
Health & Vision Insurance	2,010,858	1,956,283	(54,576)	102.79%	5,962,641	23,475,392	17,512,751	25.40%	
Dental Insurance	164,827	212,023	47,196	77.74%	585,585	2,544,279	1,958,694	23.02%	
Life Insurance	54,712	51,026	(3,686)	107.22%	149,084	612,317	463,233	24.35%	
LTD Insurance	27,553	27,582	29	99.90%	78,879	330,980	252,101	23.83%	
Workers Comp	255,896	118,919	(136,976)	215.18%	567,353	1,427,031	859,678	39.76%	(2)
General Liability	3,877	18,726	14,849	20.70%	85,475	224,714	139,239	38.04%	(3)
Other Insurances	38,273	67,563	29,290	56.65%	133,499	810,759	677,260	16.47%	
Errors & Omissions	4,025	23,966	19,942	16.79%	62,816	287,596	224,780	21.84%	(4)
Safety	9,324	16,005	6,682	58.25%	31,186	192,065	160,879	16.24%	
Buildings & Vehicles	89	47,500	47,411	0.19%	174,332	570,000	395,668	30.58%	(5)
<b>Total Expenditures</b>	<b>2,569,434</b>	<b>2,539,594</b>	<b>(29,840)</b>	<b>101.17%</b>	<b>7,830,850</b>	<b>30,475,133</b>	<b>22,644,283</b>	<b>25.70%</b>	
<b>Net Income(Loss)</b>	<b>(409,907)</b>	<b>(32,769)</b>			<b>2,098,903</b>	<b>(393,228)</b>			
<b>Retained Earnings, Beginning of Year</b>					<b>1,684,993</b>				
<b>Retained Earnings, Year to Date</b>					<b>\$ 3,783,896</b>				

**Footnotes:**

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

<b>Reserve Amounts as of:</b>	<b>09/30/05</b>
Workers' Compensation	1,786,646
General Liability	64,892
Other Claims & Losses	71,286
Errors & Omissions	6,630
Total Reserves Risk Mgmt.	1,929,453
Terminal Liability (IBNR)	378,544
Claim Fluctuation Reserve	1,900,000
Total Reserves Benefits	2,278,544

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

<b>Revenues:</b>	<b>MTD Actual</b>	<b>MTD Budget</b>	<b>Variance</b>	<b>Percent Used</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>Balance</b>	<b>Percent Used</b>	<b>Footnotes</b>
Printing Services	229,221	161,296	67,925	142.11%	417,431	1,935,552	(1,518,121)	21.57%	
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	
<b>Total Revenues</b>	<b>229,221</b>	<b>224,724</b>	<b>4,497</b>	<b>102.00%</b>	<b>417,431</b>	<b>2,696,692</b>	<b>(2,279,261)</b>	<b>15.48%</b>	
<b>Expenses:</b>									
<b>Cost of Services (25400)</b>									
Salaries	33,753	40,065	6,312	84.25%	95,023	480,783	385,760	19.76%	
Benefits	7,550	11,218	3,668	67.30%	24,749	134,619	109,870	18.38%	
Purchased Services	56,342	44,456	(11,886)	126.74%	132,357	533,470	401,113	24.81%	
Supplies & Materials	36,498	24,957	(11,542)	146.25%	82,286	299,481	217,195	27.48%	
Interest Expense	9,219	3,304	(5,915)	279.06%	35,925	39,642	3,717	90.62%	(1)
<b>Cost of Services</b>	<b>143,362</b>	<b>124,000</b>	<b>(19,362)</b>	<b>115.61%</b>	<b>370,339</b>	<b>1,487,995</b>	<b>1,117,656</b>	<b>24.89%</b>	
<b>Print Administration (25410)</b>									
Salaries	5,122	5,617	495	91.18%	15,365	67,404	52,039	22.80%	
Benefits	1,112	1,573	460	70.73%	3,316	18,873	15,557	17.57%	
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	0	1,167	1,167	0.00%	750	14,000	13,250	5.36%	
<b>Print Administration</b>	<b>6,234</b>	<b>9,015</b>	<b>2,781</b>	<b>69.15%</b>	<b>19,431</b>	<b>108,177</b>	<b>88,746</b>	<b>17.96%</b>	
<b>Other Expenses</b>									
Depreciation	10,844	16,198	5,355	66.94%	32,531	194,380	161,849	16.74%	
Indirect Costs	3,750	3,750	0	100.00%	11,250	45,000	33,750	25.00%	
Contingency Reserve	0	71,762	71,762	0.00%	0	861,140	861,140	0.00%	
<b>Other Expenses</b>	<b>14,594</b>	<b>91,710</b>	<b>77,116</b>	<b>15.91%</b>	<b>43,781</b>	<b>1,100,520</b>	<b>1,056,739</b>	<b>3.98%</b>	
<b>Total Expenditures</b>	<b>164,190</b>	<b>224,724</b>	<b>60,535</b>	<b>73.06%</b>	<b>433,551</b>	<b>2,696,692</b>	<b>2,263,141</b>	<b>16.08%</b>	
<b>Net Income(Loss)</b>	<b>65,031</b>	<b>0</b>			<b>(16,119)</b>	<b>0</b>			
<b>Retained Earnings, Beginning of Year</b>					<b>760,551</b>				
<b>Retained Earnings, End of Year</b>					<b>\$ 744,432</b>				

**Footnotes:**

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

SUMMARY TOTALS  
AS OF DATE:

September, 2005 **BOE FINS**  
September, 2005

REVENUE by fund	September, 2005	ACTUAL	BUDGET	BUDGET	
	CURRENT PERIOD	YEAR TO DATE			
10	10,620,759	17,170,970	209,967,802	209,967,802	-
19	-14,508	1,770,775	1,734,658	1,734,658	-
21	36,993	8,927,347	21,860,507	21,860,507	-
22	237,304	1,144,043	21,826,180	21,826,180	-
27	136,039	136,039	2,080,090	2,080,090	-
29	85,646	1,265,285	8,423,581	8,423,581	-
31	71,765	96,541	14,559,484	14,559,484	-
51	856,592	1,385,550	7,195,875	7,195,875	-
56	21,619	43,638	299,870	299,870	-
64	2,159,528	9,929,753	30,475,133	30,475,133	-
68	229,221	417,431	2,696,692	2,696,692	-
<b>TOTALS</b>	<b>14,440,957</b>	<b>42,287,373</b>	<b>321,119,872</b>	<b>321,119,872</b>	<b>-</b>
<b>EXPENDITURES FOR FUND 10</b>					
INSTRUCTIONAL	9,832,627	28,193,721	123,719,377	123,925,203	(205,826)
PUPIL SERVICES	645,512	1,880,578	7,993,201	7,915,171	78,030
INSTRUCT SUPPORT	975,926	2,615,610	13,792,139	13,793,781	(1,642)
GENERAL ADMIN	254,505	559,536	2,112,554	1,982,220	130,334
SCHOOL ADMIN	1,473,399	4,083,380	17,593,819	17,408,169	185,650
BUSINESS SVCS	221,509	573,957	2,238,122	2,219,390	18,732
MAINT & OPERNS	1,698,940	4,510,302	21,303,978	20,779,706	524,272
TRANSPORTATION SVCS	392,489	1,390,534	4,340,429	4,340,429	-
CENTRAL SVCS	158,708	609,251	2,209,155	2,214,469	(5,314)
OTHER SVCS	35,974	130,015	1,067,878	1,067,878	-
COMMUNITY SVCS	67,364	148,991	1,047,720	1,048,075	(355)
TRANSFERS & CONTING	0	0	12,549,431	13,273,311	(723,880)
<b>TOTAL EXPENDITURES FUND 10</b>	<b>15,756,955</b>	<b>44,695,876</b>	<b>209,967,802</b>	<b>209,967,802</b>	<b>(0)</b>
<b>EXPENDITURES ALL OTHER FUNDS</b>					
	CURRENT PERIOD	ACTUAL YEAR TO DATE	BUDGET PER ABOVE	BUDGET DOCUMENT	
19	119,287	330,570	1,734,658	1,734,658	-
21	670,679	2,403,099	21,860,507	21,860,507	-
22	1,279,186	3,210,802	21,826,180	21,826,180	-
27	345	345	2,080,090	2,080,090	-
29	361,775	1,532,467	7,192,034	7,192,034	-
31	0	550	14,559,484	14,559,484	-
51	788,999	1,523,175	7,071,078	7,071,078	-
56	25,020	73,557	460,474	460,474	-
64	2,569,434	7,830,850	30,475,133	30,475,133	-
68	164,190	433,551	2,696,692	2,696,692	-
	<b>5,978,915</b>	<b>17,338,965</b>	<b>109,956,330</b>	<b>109,956,330</b>	<b>-</b>
				<b>319,924,132</b>	