

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

	<u>MTD</u> <u>Actual</u>	<u>MTD</u> <u>Budget</u>	<u>Variance</u>	<u>Percent</u> <u>Used</u>	<u>YTD</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>	<u>Balance</u>	<u>Percent</u> <u>Used</u>	<u>Footnotes</u>
Revenues									
Local Sources									
Property Taxes	17,698,727	4,819,575	12,879,152	367.23%	21,994,290	57,834,899	(35,840,609)	38.03%	(1)
Specific Ownership Taxes	1,068,260	1,168,897	(100,637)	91.39%	8,943,644	14,026,760	(5,083,116)	63.76%	(1)
Tuition	69,260	176,000	(106,740)	39.35%	755,629	2,112,000	(1,356,371)	35.78%	
Investment Income	26,417	39,583	(13,166)	66.74%	291,870	475,000	(183,130)	61.45%	(2)
Tesla Day Care Revenues	16,149	15,000	1,149	107.66%	106,849	180,000	(73,151)	59.36%	
Charter School Revenues	56,063	70,000	(13,937)	80.09%	589,057	840,000	(250,943)	70.13%	
Athletic Revenues	147,337	155,500	(8,163)	94.75%	1,396,243	1,866,000	(469,757)	74.83%	
Total Local Sources	19,082,213	6,444,555	12,637,658	296.10%	34,077,582	77,334,659	(43,257,077)	44.07%	
State Sources									
State Equalization (gross)	9,525,355	9,529,963	(4,607)	99.95%	76,201,270	114,359,550	(38,158,280)	66.63%	(3)
Equalization Allocations	(953,764)	(1,787,558)	833,794	53.36%	(17,338,445)	(21,450,694)	4,112,249	80.83%	(3)
Vocational Education	0	27,083	(27,083)	0.00%	248,684	325,000	(76,316)	76.52%	(4)
ECEA Revenue	0	316,667	(316,667)	0.00%	3,907,323	3,800,000	107,323	102.82%	(4)
ELPA	0	7,500	(7,500)	0.00%	87,086	90,000	(2,914)	96.76%	(4)
Gifted and Talented Rev	85,711	18,750	66,961	457.13%	214,278	225,000	(10,722)	95.23%	(4)
State Transportation Revenue	0	76,170	(76,170)	0.00%	903,123	914,036	(10,913)	98.81%	(4)
Total State Sources	8,657,302	8,188,574	468,728	105.72%	64,223,319	98,262,892	(34,039,573)	65.36%	
Federal PL-874	0	25,000	(25,000)	0.00%	336,153	300,000	36,153	112.05%	
Transfers In to General Fund	0	1,714,562	(1,714,562)	0.00%	0	20,574,746	(20,574,746)	0.00%	
Transfer to Preschool	0	(4,234)	4,234	0.00%	0	(50,808)	50,808	0.00%	
Transfer to Capital Reserve	0	(258,107)	258,107	0.00%	(3,097,287)	(3,097,287)	0	100.00%	
Transfer to Grant Fund	0	(16,667)	16,667	0.00%	0	(200,000)	200,000	0.00%	
Transfer from Athletic Fund	0	20,373	(20,373)	0.00%	244,471	244,471	(0)	100.00%	
Transfer from Transportation	0	37,387	(37,387)	0.00%	432,016	448,645	(16,629)	96.29%	
Transfer to Info Tech Fund	0	(169,546)	169,546	0.00%	(3,072,612)	(2,034,548)	(1,038,064)	151.02%	
Transfer to Building Fund	0	(17,917)	17,917	0.00%	(215,000)	(215,000)	0	100.00%	
Transfer to Risk Fund	0	(83,333)	83,333	0.00%	(1,000,000)	(1,000,000)	0	100.00%	
Total Net Transfers	0	1,222,518	(1,222,518)	0.00%	(6,708,412)	14,670,219	(21,378,631)	-45.73%	(5)
Total Revenues	27,739,515	15,880,648	11,858,867	174.67%	91,928,643	190,567,770	(98,639,127)	48.24%	
RESERVED AND DESIGNATED FUND BALANCE (INCLUDING SALARY ACCRUAL UNFUNDING)						24,248,830			
						214,816,600			

Footnotes:

- (1) Property taxes and specific ownership taxes are recorded when collected, thus differ from the prorated budget amount.
- (2) 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.

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Expenditures	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
<u>Instructional Program</u>									
Admin Salaries	0	0	0	N/A	0	0	0	N/A	
Professional Salaries	47,616	43,877	(3,739)	108.52%	355,034	526,529	171,495	67.43%	(1)
Teacher Salaries	6,524,004	6,993,983	469,979	93.28%	54,044,476	83,927,793	29,883,317	64.39%	
ESP Salaries	822,366	483,323	(339,043)	170.15%	3,869,499	5,799,876	1,930,377	66.72%	
Employee Benefits	1,668,916	1,598,262	(70,654)	104.42%	12,528,243	19,179,146	6,650,903	65.32%	
Purchased Services	177,686	93,747	(83,938)	189.54%	565,788	1,124,969	559,181	50.29%	
Purch. Property Services	74,666	114,962	40,297	64.95%	738,048	1,379,547	641,498	53.50%	
Other Purch. Services	237,424	277,963	40,539	85.42%	1,887,659	3,335,557	1,447,899	56.59%	
Supplies & Materials	209,853	676,819	466,967	31.01%	3,519,989	8,121,830	4,601,841	43.34%	
Capital Outlay	81,371	65,253	(16,117)	124.70%	416,696	783,041	366,345	53.22%	
Indirect Costs	417	417	(0)	100.00%	3,333	5,000	1,667	66.67%	
Other Expenditures	184	9,545	9,360	1.93%	12,724	114,535	101,811	11.11%	
Total Instructional Services	9,844,502	10,358,152	513,650	95.04%	77,941,489	124,297,824	46,356,335	62.71%	
<u>Pupil Services (21000)</u>									
Admin Salaries	7,341	7,341	0	100.00%	58,724	88,086	29,362	66.67%	
Professional Salaries	64,794	71,184	6,390	91.02%	524,613	854,205	329,592	61.42%	
Teacher Salaries	402,847	411,545	8,698	97.89%	3,328,608	4,938,538	1,609,930	67.40%	
ESP Salaries	89,712	39,684	(50,028)	226.07%	386,718	476,208	89,490	81.21%	(1)
Employee Benefits	117,681	111,823	(5,858)	105.24%	896,094	1,341,878	445,784	66.78%	
Purchased Services	19,882	18,735	(1,147)	106.12%	134,416	224,818	90,402	59.79%	
Purch. Property Services	0	33	33	0.00%	281	400	119	70.34%	(2)
Other Purch. Services	18,238	4,183	(14,056)	436.05%	34,140	50,192	16,051	68.02%	
Supplies & Materials	(13,397)	2,232	15,629	-600.23%	11,051	26,785	15,733	41.26%	
Capital Outlay	5,295	733	(4,562)	722.46%	6,291	8,795	2,504	71.53%	
Other Expenditures	0	50	50	0.00%	450	600	150	75.00%	(2)
Total Pupil Services	712,393	667,542	(44,851)	106.72%	5,381,387	8,010,504	2,629,117	67.18%	
<u>Instructional Support (22000)</u>									
Admin Salaries	88,573	102,477	13,904	86.43%	687,633	1,229,723	542,090	55.92%	
Professional Salaries	178,881	178,537	(344)	100.19%	1,424,445	2,142,448	718,004	66.49%	
Teacher Salaries	239,007	329,726	90,718	72.49%	2,115,242	3,956,707	1,841,465	53.46%	
ESP Salaries	194,832	166,067	(28,765)	117.32%	1,162,640	1,992,804	830,164	58.34%	
Employee Benefits	148,858	167,719	18,861	88.75%	1,183,225	2,012,628	829,403	58.79%	
Purchased Services	55,462	96,420	40,958	57.52%	285,743	1,157,039	871,296	24.70%	
Purch. Property Services	183	2,122	1,939	8.62%	11,097	25,467	14,370	43.57%	
Other Purch. Services	86,485	49,332	(37,153)	175.31%	282,164	591,985	309,822	47.66%	
Supplies & Materials	30,075	46,793	16,717	64.27%	259,088	561,511	302,423	46.14%	
Capital Outlay	35,417	17,968	(17,449)	197.11%	65,174	215,621	150,447	30.23%	
Other Expenditures	119	627	508	18.99%	4,870	7,519	2,649	64.77%	
Indirect Costs	4,250	0	(4,250)	N/A	34,000	0	(34,000)	N/A	
Total Instructional Support	1,062,143	1,157,788	95,644	91.74%	7,515,319	13,893,452	6,378,133	54.09%	

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	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
General Administration (23000)									
Admin Salaries	23,225	23,046	(180)	100.78%	168,604	276,549	107,945	60.97%	
Professional Salaries	10,975	20,740	9,765	52.92%	97,173	248,878	151,705	39.04%	
Teacher Salaries	2,214	6,955	4,741	31.83%	46,871	83,463	36,592	56.16%	
ESP Salaries	21,930	19,845	(2,085)	110.51%	136,988	238,136	101,148	57.53%	
Employee Benefits	11,291	16,206	4,915	69.67%	111,864	194,472	82,608	57.52%	
Purchased Services	95,647	106,846	11,199	89.52%	795,711	1,282,153	486,442	62.06%	
Purch. Property Services	60	308	248	19.46%	1,681	3,700	2,019	45.44%	
Other Purch. Services	7,387	11,289	3,902	65.44%	55,212	135,469	80,257	40.76%	
Supplies & Materials	1,238	3,044	1,807	40.65%	15,464	36,533	21,069	42.33%	
Capital Outlay	2,233	481	(1,752)	463.97%	2,520	5,775	3,255	43.64%	
Indirect Costs	0	0	0	N/A	0	0	0	N/A	
Other Expenditures	701	2,952	2,251	23.75%	29,254	35,425	6,171	82.58%	(3)
Total General Administration	176,901	211,713	34,812	83.56%	1,461,341	2,540,552	1,079,211	57.52%	
School Administration (24000)									
Admin Salaries	641,153	682,744	41,591	93.91%	5,066,181	8,192,929	3,126,748	61.84%	
Professional Salaries	0	0	0	N/A	0	0	0	N/A	
Teacher Salaries	16,150	20,497	4,346	78.80%	175,042	245,959	70,917	71.17%	(1)
ESP Salaries	378,988	372,878	(6,110)	101.64%	2,752,380	4,474,531	1,722,151	61.51%	
Employee Benefits	225,449	227,315	1,866	99.18%	1,723,774	2,727,785	1,004,011	63.19%	
Purchased Services	1,485	6,058	4,573	24.52%	30,947	72,700	41,753	42.57%	
Purch. Property Services	1,273	10,176	8,903	12.51%	67,203	122,117	54,914	55.03%	
Other Purch. Services	23,951	32,838	8,887	72.94%	194,497	394,056	199,559	49.36%	
Supplies & Materials	59,795	133,313	73,518	44.85%	605,449	1,599,753	994,304	37.85%	
Capital Outlay	12,317	25,255	12,938	48.77%	201,009	303,061	102,052	66.33%	(4)
Other Expenditures	0	83	83	0.00%	600	1,000	400	60.00%	(2)
Total School Administration	1,360,562	1,511,158	150,596	90.03%	10,817,082	18,133,891	7,316,809	59.65%	
Business Services (25000)									
Admin Salaries	42,193	43,966	1,773	95.97%	349,136	527,591	178,455	66.18%	
Professional Salaries	71,392	69,386	(2,005)	102.89%	556,578	832,637	276,060	66.85%	(1)
ESP Salaries	39,868	40,508	640	98.42%	324,849	486,093	161,244	66.83%	(1)
Employee Benefits	26,060	28,257	2,198	92.22%	232,039	339,086	107,047	68.43%	(1)
Purchased Services	1,926	11,034	9,108	17.45%	68,803	132,406	63,603	51.96%	
Purch. Property Services	0	489	489	0.00%	2,657	5,870	3,213	45.26%	
Other Purch. Services	4,755	3,730	(1,025)	127.49%	26,840	44,754	17,914	59.97%	
Supplies & Materials	(137)	2,201	2,337	-6.21%	11,807	26,409	14,602	44.71%	
Capital Outlay	995	167	(828)	597.00%	1,267	2,000	733	63.35%	
Other Expenditures	0	431	431	0.00%	2,225	5,175	2,950	43.00%	
Indirect Costs	(13,096)	(13,097)	(0)	100.00%	(104,772)	(157,158)	(52,386)	66.67%	
Total Business Services	173,955	187,072	13,117	92.99%	1,471,429	2,244,864	773,435	65.55%	

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Maintenance & Operations (26000)									
Admin Salaries	18,684	18,684	(0)	100.00%	149,470	224,205	74,735	66.67%	
Professional Salaries	34,681	34,043	(638)	101.87%	271,509	408,515	137,006	66.46%	
ESP Salaries	793,842	786,360	(7,482)	100.95%	6,032,456	9,436,321	3,403,865	63.93%	
Employee Benefits	232,390	222,008	(10,381)	104.68%	1,773,841	2,664,101	890,260	66.58%	
Purchased Services	35,987	47,671	11,684	75.49%	407,195	572,054	164,859	71.18%	(5)
Purch. Property Services	13,460	17,037	3,577	79.00%	119,868	204,449	84,581	58.63%	
Other Purch. Services	50,464	100,645	50,181	50.14%	678,958	1,207,736	528,778	56.22%	
Utilities	11,768	420,458	408,689	2.80%	4,261,643	5,045,495	783,852	84.46%	(6)
Supplies & Materials	135,891	139,326	3,435	97.53%	1,149,814	1,671,910	522,096	68.77%	
Capital Outlay	100	13,363	13,263	0.75%	92,376	160,355	67,979	57.61%	
Indirect Costs	(22,454)	(22,454)	0	100.00%	(179,628)	(269,442)	(89,814)	66.67%	
Other Expenditures	801	3,333	2,532	24.03%	2,228	40,000	37,772	5.57%	
Total Maintenance & Operations	1,305,613	1,780,475	474,861	73.33%	14,759,729	21,365,699	6,605,970	69.08%	
Transportation Services (27000)									
Admin Salaries	7,341	7,341	0	100.00%	58,724	88,086	29,362	66.67%	
Professional Salaries	13,643	13,644	0	100.00%	109,148	163,722	54,574	66.67%	
ESP Salaries	214,696	170,147	(44,549)	126.18%	1,444,561	2,041,765	597,204	70.75%	(1)
Employee Benefits	75,341	70,841	(4,500)	106.35%	514,770	850,088	335,318	60.55%	
Purchased Services	7,714	6,200	(1,514)	124.42%	59,492	74,400	14,908	79.96%	(7)
Purch. Property Services	0	96	96	0.00%	786	1,150	364	68.37%	(2)
Other Purch. Services	6,948	27,895	20,947	24.91%	295,595	334,740	39,145	88.31%	(8)
Supplies & Materials	54,895	46,888	(8,007)	117.08%	386,947	562,650	175,703	68.77%	(9)
Capital Outlay	0	36,986	36,986	0.00%	340,404	443,828	103,424	76.70%	(10)
Indirect Costs	0	0	0	N/A	0	0	0	N/A	
Other Expenditures	0	4,568	4,568	0.00%	0	54,817	54,817	0.00%	
Total Transportation Services	380,578	384,604	4,026	98.95%	3,210,427	4,615,246	1,404,819	69.56%	
Central Services (28000)									
Admin Salaries	16,744	17,332	588	96.61%	133,954	207,984	74,030	64.41%	
Professional Salaries	27,582	28,228	646	97.71%	214,663	338,735	124,072	63.37%	
Teacher Salaries	24,338	5,233	(19,105)	465.12%	26,249	62,790	36,542	41.80%	
ESP Salaries	42,763	47,246	4,484	90.51%	359,443	566,955	207,512	63.40%	
Employee Benefits	22,741	23,960	1,219	94.91%	176,678	287,518	110,840	61.45%	
Purchased Services	85,270	27,421	(57,849)	310.97%	270,231	329,048	58,817	82.13%	(11)
Purch. Property Services	0	300	300	0.00%	2,845	3,604	759	78.93%	(2)
Other Purch. Services	43,719	38,896	(4,823)	112.40%	312,721	466,749	154,028	67.00%	(12)
Supplies & Materials	1,405	2,460	1,055	57.12%	9,680	29,518	19,838	32.79%	
Capital Outlay	2,691	4,809	2,118	55.95%	49,004	57,706	8,702	84.92%	(13)
Indirect Costs	(1,509)	(1,509)	(0)	100.00%	(12,073)	(18,109)	(6,036)	66.67%	
Other Expenditures	0	561	561	0.00%	5,390	6,732	1,342	80.07%	(2)
Total Central Services	265,743	194,936	(70,807)	136.32%	1,548,784	2,339,230	790,446	66.21%	

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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	2,831	6,126	3,295	46.21%	43,868	73,506	29,638	59.68%	
Teacher Salaries	0	70	70	0.00%	0	843	843	0.00%	
ESP Salaries	7,312	18,391	11,078	39.76%	40,231	220,686	180,455	18.23%	
Employee Benefits	10,690	14,092	3,402	75.86%	87,982	169,102	81,120	52.03%	
Purchased Services	45	8,696	8,651	0.52%	2,537	104,354	101,817	2.43%	
Purch. Property Services	0	129	129	0.00%	0	1,550	1,550	0.00%	
Other Purch. Services	680	11,858	11,178	5.73%	81,459	142,291	60,832	57.25%	
Supplies & Materials	0	198	198	0.00%	683	2,375	1,692	28.77%	
Capital Outlay	0	25	25	0.00%	0	300	300	0.00%	
Other Expenditures	(109)	52	161	-209.28%	316	625	309	50.56%	
Total Other Services	21,449	88,990	67,541	24.10%	257,075	1,067,878	810,803	24.07%	
Community Services (30000)									
Admin Salaries	0	0	0	N/A	0	0	0	N/A	
Professional Salaries	10,842	9,248	(1,594)	117.24%	73,605	110,978	37,373	66.32%	
Teacher Salaries	0	0	0	N/A	0	0	0	N/A	
ESP Salaries	48,916	43,295	(5,621)	112.98%	331,436	519,537	188,101	63.79%	
Employee Benefits	7,902	7,388	(514)	106.96%	52,867	88,657	35,790	59.63%	
Purchased Services	795	958	163	82.96%	8,129	11,500	3,371	70.69%	(2)
Purch. Property Services	0	616	616	0.00%	2,909	7,390	4,481	39.36%	
Other Purch. Services	87	619	532	14.08%	412	7,426	7,013	5.55%	
Supplies & Materials	2,095	1,990	(105)	105.29%	15,265	23,875	8,610	63.94%	
Capital Outlay	0	562	562	0.00%	32	6,743	6,711	0.47%	
Indirect Costs	1,250	1,250	0	100.00%	10,000	15,000	5,000	66.67%	
Other Expenditures	0	16,328	16,328	0.00%	0	195,934	195,934	0.00%	
Total Community Services	71,888	82,253	10,366	87.40%	494,656	987,040	492,384	50.12%	
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	1,276,702	1,276,702	0.00%	0	15,320,420	15,320,420	0.00%	(14)
Allocation Clearing	0	0	0	N/A	0	0	0	N/A	
Total Transfers & Contingencies	0	1,276,702	1,276,702	0.00%	0	15,320,420	15,320,420	0.00%	
Total General Fund Expenditures	15,375,726	17,901,383	2,525,657	85.89%	124,858,720	214,816,600	89,957,880	58.12%	
Revenues Over (under) Expenditures	12,363,788	(2,020,736)	9,333,210	-611.85%	(32,930,077)	0	(188,597,007)	N/A	
Prior Year Revenues									
Over (Under) Expenditures	14,974,460				(25,917,788)				

Footnotes:

- (1) Salary accounts and some related benefit accounts are currently exceeding the budget target. Budget transfers may be needed.
- (2) Small dollar budget item, may transfer if needed.
- (3) In July 2005, \$7000 was paid to National School Boards for yearly dues, and in August 2005, \$14,998 was paid to CASB for annual dues.
- (4) In August 05, expenditures were recorded for carpet, painting, etc., at several schools, Chipeta, Queen Palmer, Twain, Palmer High, Bristol, and West Middle.
- (5) Payment made in Jan 2006 for City Police for second semester.
- (6) Utilities were paid in advance in Dec 2005.
- (7) The annual license and maintenance fee for the transportation dept.'s logistics software was paid in July in the amount of \$16,764, and equipment purchased in August, \$295,340.
- (8) The annual charges for the Transportation dept to the Risk fund were paid in July in the amount of \$260,790.
- (9) Expenditures exceeding budget year to date Jan 2006, no unusual items noted.
- (10) Bus tracking hardware/ software purchased for approximately \$269,000
- (11) January legal expenditures for Human Resources program were \$79,130.
- (12) The annual amount of funding for the professional development fund were recorded in July in the amount of \$215,860.
- (13) 202 entrance mats purchased Oct 2005, \$12,100.
- (14) These are contingency reserves for the General Fund, which includes the District contingency reserves, and the Tabor 3 % contingency reserves.

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

	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
Expenditures by Major Program									
Instructional Services	9,844,502	10,358,152	513,650	95.04%	77,941,489	124,297,824	46,356,335	62.71%	
Pupil Services	712,393	667,542	(44,851)	106.72%	5,381,387	8,010,504	2,629,117	67.18%	
Instructional Support	1,062,143	1,157,788	95,644	91.74%	7,515,319	13,893,452	6,378,133	54.09%	
General Administration	176,901	211,713	34,812	83.56%	1,461,341	2,540,552	1,079,211	57.52%	
School Administration	1,360,562	1,511,158	150,596	90.03%	10,817,082	18,133,891	7,316,809	59.65%	
Business Services	173,955	187,072	13,117	92.99%	1,471,429	2,244,864	773,435	65.55%	
Maintenance & Operations	1,305,613	1,780,475	474,861	73.33%	14,759,729	21,365,699	6,605,970	69.08%	
Transportation Services	380,578	384,604	4,026	98.95%	3,210,427	4,615,246	1,404,819	69.56%	
Central Services	265,743	194,936	(70,807)	136.32%	1,548,784	2,339,230	790,446	66.21%	
Other Services	21,449	88,990	67,541	24.10%	257,075	1,067,878	810,803	24.07%	
Community Services	71,888	82,253	10,366	87.40%	494,656	987,040	492,384	50.12%	
Misc Expenses & Transfers	0	1,276,702	1,276,702	0.00%	0	15,320,420	15,320,420	0.00%	(14)
Total Programs	15,375,726	17,901,383	2,525,657	85.89%	124,858,720	214,816,600	89,957,880	58.12%	

	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
Expenditures by Major Account									
Admin Salaries	845,253	932,283	87,030	90.66%	6,672,426	11,187,399	4,514,973	59.64%	
Professional Salaries	463,238	475,013	11,775	97.52%	3,670,634	5,700,153	2,029,520	64.40%	
Teacher Salaries	7,208,560	7,768,008	559,448	92.80%	59,736,488	93,216,093	33,479,605	64.08%	
ESP Salaries	2,655,224	2,187,743	(467,482)	121.37%	16,841,201	26,252,912	9,411,711	64.15%	
Employee Benefits	2,547,320	2,487,872	(59,448)	102.39%	19,281,377	29,854,461	10,573,084	64.58%	
Purchased Services	481,898	423,787	(58,112)	113.71%	2,628,991	5,085,440	2,456,449	51.70%	
Purch. Property Services	89,642	146,270	56,628	61.29%	947,376	1,755,244	807,868	53.97%	
Other Purch. Services	480,138	559,246	79,109	85.85%	3,849,657	6,710,956	2,861,299	57.36%	
Supplies & Materials	445,874	1,055,262	609,388	42.25%	5,740,487	12,663,149	6,922,662	45.33%	
Utilities	47,606	420,458	372,852	11.32%	4,506,394	5,045,495	539,101	89.32%	
Capital Outlay	140,418	165,602	25,184	84.79%	1,174,772	1,987,224	812,452	59.12%	
Indirect Costs	(31,142)	(35,392)	(4,250)	87.99%	(249,139)	(424,709)	(175,570)	58.66%	
Other Expenditures	1,696	1,315,232	1,313,536	0.13%	58,057	15,782,782	15,724,725	0.37%	(14)
Total Objects	15,375,726	17,901,383	2,525,657	85.89%	124,858,720	214,816,600	89,957,880	58.12%	

Colorado Springs School District No. 11
Statement of Revenues and Expenditures
Preschool Fund (19)
February, 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									
Investment Income	0	0	0	N/A	0	0	0	N/A	
State Equalization Allocation	0	154,257	(154,257)	0.00%	1,522,338	1,851,082	(328,744)	82.24%	(1)
Allocation to Charter Schools	(12,477)	(13,499)	1,022	92.43%	(107,940)	(161,991)	54,051	66.63%	
Interfund Transfers	0	4,234	(4,234)	0.00%	0	50,808	(50,808)	0.00%	(2)
Total Revenues	(12,477)	144,992	(157,469)	-8.61%	1,414,398	1,739,899	(325,501)	81.29%	
Expenditures									
Full Day Kindergarten (001FK)									
Teacher Salaries	20,691	15,305	(5,386)	135.19%	131,645	183,656	52,011	71.68%	(3)
ESP Salaries	15,260	7,544	(7,716)	202.29%	64,013	90,522	26,509	70.72%	(3)
Employee Benefits	6,245	4,103	(2,142)	152.20%	39,819	49,238	9,419	80.87%	(3)
Purchased Services	0	0	0	N/A	0	0	0	N/A	
Supplies & Materials	394	751	357	52.50%	3,532	9,010	5,478	39.20%	
Capital Outlay	0	0	0	N/A	0	0	0	N/A	
Total Full Day Kindergarten Expend.	42,590	27,702	(14,887)	153.74%	239,009	332,426	93,417	71.90%	
General Preschool Education (00400)									
Teacher Salaries	61,740	50,052	(11,688)	123.35%	384,818	600,629	215,811	64.07%	
ESP Salaries	16,097	13,949	(2,147)	115.39%	107,478	167,393	59,915	64.21%	
Employee Benefits	16,150	15,203	(947)	106.23%	111,011	182,434	71,423	60.85%	
Purchased Services	37,412	18,887	(18,525)	198.08%	109,071	226,642	117,571	48.12%	
Supplies & Materials	3,709	3,497	(213)	106.09%	26,396	41,960	15,564	62.91%	
Capital Outlay	0	0	0	N/A	0	0	0	N/A	
Total General Preschool Expenditures	135,108	101,588	(33,519)	133.00%	738,775	1,219,058	480,283	60.60%	
Administration (22380)									
Admin Salaries	0	0	0	N/A	0	0	0	N/A	
Professional Salaries	5,966	5,951	(15)	100.24%	47,584	71,415	23,831	66.63%	
Teacher Salaries	5,471	5,514	43	99.23%	45,069	66,163	21,094	68.12%	(3)
ESP Salaries	1,773	873	(900)	203.01%	8,084	10,481	2,397	77.13%	(3)
Employee Benefits	3,085	2,632	(453)	117.20%	22,611	31,586	8,975	71.59%	(3)
Purchased Services	1,374	466	(908)	295.02%	3,501	5,587	2,087	62.65%	
Supplies & Materials	(367)	265	632	-138.46%	1,433	3,183	1,750	45.02%	
Total Administration Expenditures	17,301	15,701	(1,600)	110.19%	128,282	188,415	60,133	68.08%	
Total Expenditures	194,998	144,992	(50,007)	134.49%	1,106,065	1,739,899	633,834	63.57%	
Revenues Over (under) Expenditures	(207,475)	0	(107,462)	N/A	308,333	0	(959,335)	N/A	

Fund Balance, Beginning of Year

0

Fund Balance, Year to Date

\$ 308,333

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)
February, 2006

	<u>MTD</u> <u>Actual</u>	<u>MTD</u> <u>Budget</u>	<u>Variance</u>	<u>Percent</u> <u>Used</u>	<u>YTD</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>	<u>Balance</u>	<u>Percent</u> <u>Used</u>	<u>Footnotes</u>
Revenues									
State Equalization Allocation	0	445,472	(445,472)	0.00%	5,411,317	5,345,669	65,648	101.23%	(1)
Other State Revenues	0	0	0	N/A	0	0	0	N/A	
Investment Income	49,698	20,833	28,865	238.55%	435,337	250,000	185,337	174.13%	
Governmental Revenues	0	16,667	(16,667)	0.00%	161,502	200,000	(38,498)	80.75%	
Interfund Transfers	0	258,107	(258,107)	0.00%	3,097,287	3,097,287	0	100.00%	(2)
Other Revenues	15,040	15,250	(210)	98.62%	129,644	183,000	(53,356)	70.84%	
Other Local Revenues	1,038	32,050	(31,012)	3.24%	363,712	384,598	(20,886)	94.57%	(3)
Fund Balance & Reserves		1,073,012	(1,073,012)	0.00%		12,876,139	(12,876,139)	0.00%	
Total Revenues	65,776	1,861,391	(1,795,615)	3.53%	9,598,799	22,336,693	(12,737,894)	42.97%	
Expenditures									
Instructional	0	109,126	109,126	0.00%	499,776	1,309,512	809,736	38.17%	
Instructional Support	0	18,738	18,738	0.00%	0	224,854	224,854	0.00%	
School Administration	3,463	3,782	319	91.57%	27,703	45,381	17,678	61.05%	
Maintenance & Operations	26,834	25,880	(954)	103.69%	191,511	310,556	119,045	61.67%	
Transportation Services	0	68,135	68,135	0.00%	226,939	817,616	590,677	27.76%	
Central Services	3,562	6,019	2,457	59.18%	28,404	72,223	43,819	39.33%	
Food Services	0	0	0	N/A	0	0	0	N/A	
Site & Improvements	32,314	18,353	(13,961)	176.07%	32,444	220,240	187,796	14.73%	
Building Acquisition & Const	0	21,708	21,708	0.00%	221,957	260,493	38,536	85.21%	
Building Improvement Svcs	144,343	647,260	502,918	22.30%	2,489,397	7,767,122	5,277,725	32.05%	
Project Management - Temp	3,772	17,875	14,103	21.10%	3,772	214,500	210,728	1.76%	
Debt Service	88,023	190,425	102,401	46.22%	1,866,562	2,285,095	418,533	81.68%	(4)
Contingency	0	734,092	734,092	0.00%	0	8,809,101	8,809,101	0.00%	
Total Expenditures	302,310	1,861,391	1,559,081	16.24%	5,588,463	22,336,693	16,748,230	25.02%	(5)
Revenues Over (under) Expenditures	(236,534)	0			4,010,336	0			
Fund Balance, Beginning of Year					12,876,139				
Fund Balance, Year to Date					\$ 16,886,475				

Footnotes:

- (1) State equalization revenue for the entire year was recorded in July.
- (2) The annual transfer from the General fund was recorded in July.
- (3) Insurance claim payments have been received in the amount of \$329,598 through Nov 2005.
- (4) Principal paid on December 1 in the amount of \$1,000,000 on 2004 COP's.
- (5) Capital expenses occur as planned, not in even amounts every month.

Colorado Springs School District No. 11
Statement of Revenues and Expenditures
Designated Purpose Grants Fund (22)
February, 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	3,787,120	1,875,763	1,911,357	201.90%	10,948,788	22,509,154	(11,560,366)	48.64%	(1)
State Revenues	0	51,801	(51,801)	0.00%	112,647	621,612	(508,965)	18.12%	(1)
Local Revenues	3,000	55,134	(52,134)	5.44%	72,547	661,611	(589,064)	10.97%	(1)
Interfund Transfers	0	16,667	(16,667)	0.00%	0	200,000	(200,000)	0.00%	(2)
Total Revenues	3,790,120	1,999,365	1,790,755	189.57%	11,133,982	23,992,377	(12,858,395)	46.41%	
Expenditures:									
Federal Grants									
ABE #84.002, 5002	27,958	38,683	10,725	72.28%	274,710	464,196	189,486	59.18%	
Title I - 4010, 5348	599,312	746,460	147,148	80.29%	3,356,267	8,957,519	5,601,252	37.47%	
Title VI-B 84.027	499,402	593,547	94,145	84.14%	3,189,675	7,122,562	3,932,887	44.78%	
Perkins Grant 4048, 5243	21,378	26,107	4,729	81.89%	228,070	313,289	85,219	72.80%	
PL 99-457 #84.173	34,690	20,018	(14,672)	173.29%	143,299	240,217	96,918	59.65%	
Safe & Drug Free #84.186	3,022	20,835	17,813	14.50%	74,965	250,015	175,050	29.98%	
Even Start #84.213, 5213	7,277	7,010	(267)	103.81%	49,240	84,124	34,884	58.53%	
Charter Schools 84.282, 5287, 6287	9,257	8,333	(924)	111.08%	19,137	100,000	80,863	19.14%	
Title VI 84.298	641	10,426	9,784	6.15%	14,986	125,111	110,125	11.98%	
Enhanced Educ thru Technology, 4318	2,870	14,533	11,663	19.75%	91,495	174,401	82,906	52.46%	
Title III CFDA 84.365 NCLB	23,395	16,751	(6,644)	139.66%	89,409	201,009	111,600	44.48%	
Title II #84.281, 4367	72,989	178,308	105,319	40.93%	952,567	2,139,696	1,187,129	44.52%	
National Science Foundation, 7076	2,478	18,221	15,743	13.60%	139,981	218,654	78,673	64.02%	
Other Federal Grants	252,497	149,810	(102,687)	168.54%	868,628	1,797,720	929,092	48.32%	
Contingency	0	0	0		0	0	0		
Total Federal Grants	1,557,166	1,849,043	291,877	84.21%	9,492,429	22,188,513	12,696,084	42.78%	(1)
State and Local Grants	65,963	150,322	84,359	43.88%	441,586	1,803,864	1,362,278	24.48%	
Total Expenditures	1,623,129	1,999,365	376,235	81.18%	9,934,015	23,992,377	14,058,362	41.40%	
Revenues Over (under) Expenditures	2,166,991	0			1,199,967	0			

Fund Balance, Beginning of Year

0

Fund Balance, Year to Date

\$ 1,199,967

Balance Sheet Summary	02/28/06
Pooled Cash	(470,744)
Grants Receivable	2,993,611
Deferred Revenue	(465,895)
Other Liabilities	(857,006)
Total Rev over (under) Expend.	\$ 1,199,967

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)
February, 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	7,151,555	1,968,985	5,182,570	363.21%	8,817,289	23,627,824	(14,810,535)	37.32%	(1)
Property Taxes Uncollectable and Abatements	3,030	(19,690)	22,720	N/A	24,100	(236,278)	260,378	N/A	(1)
Interfund transfers	0	(2,022,062)	2,022,062	0.00%	0	(24,264,746)	24,264,746	0.00%	(2)
Fund Balance	0	202,373	(202,373)	0.00%	0	2,428,470	(2,428,470)	0.00%	
					0				
Total Revenues	7,154,586	129,606	7,024,980	5520.27%	8,841,389	1,555,270	7,286,119	568.48%	
Expenditures:									
Treasurer Coll Fees	17,887	5,000	12,887	357.75%	22,133	60,000	(37,867)	36.89%	
Purchased Services	0	8,333	(8,333)	0.00%	0	100,000	(100,000)	0.00%	
General Supplies	0	0	0	N/A	0	0	0	N/A	
Contingency	0	116,273	(116,273)	0.00%	0	1,395,270	(1,395,270)	0.00%	
Total Expenditures	17,887	129,606	(111,718)	13.80%	22,133	1,555,270	(1,533,137)	1.42%	
Revenues Over (under) Expenditures	7,136,698	0			8,819,257	0			
Fund Balance, Beginning of Year					2,428,470				
Fund Balance, Year to Date					\$ 11,247,727				

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)
February, 2006

	<u>MTD</u> <u>Actual</u>	<u>MTD</u> <u>Budget</u>	<u>Variance</u>	<u>Percent</u> <u>Used</u>	<u>YTD</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>	<u>Balance</u>	<u>Percent</u> <u>Used</u>	<u>Footnotes</u>
Revenues:									
Interfund Transfers	0	469,546	(469,546)	0.00%	3,072,612	5,634,548	(2,561,936)	54.53%	(1)
Technology Services	83,735	83,735	(0)	100.00%	671,458	1,004,822	(333,364)	66.82%	
Other Income	0	0	0	N/A		0	0	N/A	
Investment Income	4,649	2,083	2,565	223.13%	40,234	25,000	15,234	160.94%	(2)
Fund Balance	0	138,540	(138,540)	0.00%		1,662,482	(1,662,482)	0.00%	
Total Revenues	88,384	693,904	(605,521)	12.74%	3,784,304	8,326,852	(4,542,548)	45.45%	
Expenses:									
Technical Equip Maint (26400)									
Salaries	86,226	63,846	(22,380)	135.05%	508,677	766,155	257,478	66.39%	
Benefits	15,157	12,548	(2,609)	120.79%	100,957	150,575	49,618	67.05%	(3)
Purchased Services	5,859	8,649	2,790	67.74%	43,022	103,793	60,771	41.45%	
Supplies & Materials	6,952	4,883	(2,068)	142.35%	43,137	58,601	15,464	73.61%	(4)
Capital Outlay	0	5,417	5,417	0.00%	0	65,000	65,000	0.00%	
Dues & Fees	0	8	8	0.00%	0	100	100	0.00%	
Tech Equip Maint	114,194	95,352	(18,842)	119.76%	695,794	1,144,225	448,431	60.81%	
Central Support (28050, 28400, 28440, 28450)									
Salaries	206,707	180,182	(26,525)	114.72%	1,423,821	2,162,180	738,359	65.85%	
Benefits	37,079	35,122	(1,957)	105.57%	270,788	421,468	150,679	64.25%	
Purchased Services	189,041	203,031	13,990	93.11%	1,406,920	2,436,372	1,029,452	57.75%	
Supplies & Materials	717	3,083	2,366	23.27%	4,758	37,000	32,243	12.86%	
Capital Outlay	8,246	68,630	60,385	12.01%	214,914	823,563	608,649	26.10%	
Dues & Fees	0	52	52	0.00%	620	620	0	100.00%	(5)
Contingency	0	25,115	25,115	0.00%	10,425	301,378	290,953	3.46%	
Central Support	441,790	515,215	73,425	85.75%	3,332,245	6,182,580	2,850,335	53.90%	
Total Expenditures	555,984	610,567	54,583	91.06%	4,028,039	7,326,805	3,298,766	54.98%	
Revenues Over (under) Expenditures	(467,600)	83,337			(243,735)	1,000,047			
Fund Balance, Beginning of Year					1,662,482				
Fund Balance, Year to Date					\$ 1,418,747				

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) Salary accounts and some related benefit accounts are currently exceeding the budget target. Budget transfers may be needed.
- (4) Supplies for Tech Equip maintenance were \$30,113 for the year to date Oct. 31, 2005. This is causing actuals to exceed budget target.
- (5) Small dollar budget item, transfer is needed.

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

	MTD	MTD	Variance	Percent	YTD	Annual	Balance	Percent	Footnotes
	Actual	Budget		Used	Actual	Budget		Used	
Revenues:									
Current Property Taxes	5,254,961	1,428,060	3,826,901	367.98%	6,377,681	17,136,719	(10,759,038)	37.22%	(1)
Delinquent Taxes & Interest	1,401	18,750	(17,349)	7.47%	14,892	225,000	(210,108)	N/A	
Property Tax Abatements	(158)	(14,468)	14,310	1.09%	(4,702)	(173,617)	168,915	N/A	
Investment Income	1,703	10,833	(9,130)	15.72%	100,948	130,000	(29,052)	77.65%	(2)
Fund Balance	0	487,348	(487,348)	0.00%	0	5,848,172	(5,848,172)	0.00%	
Total Revenues	5,257,906	1,930,523	3,327,384	272.36%	6,488,820	23,166,274	(16,677,454)	28.01%	
Expenditures:									
Treasurer Services	250	92	(158)	272.73%	800	1,100	300	72.73%	
Debt Service - Principal	0	241,667	241,667	0.00%	2,900,000	2,900,000	0	100.00%	(3)
Debt Service - Interest	0	1,039,141	1,039,141	0.00%	2,774,723	12,469,696	9,694,973	22.25%	(3)
Operating Reserve	0	649,623	649,623	0.00%	0	7,795,478	7,795,478	0.00%	
Total Expenditures	250	1,930,523	1,930,273	0.01%	5,675,523	23,166,274	17,490,751	24.50%	
Revenues Over (under) Expenditures	5,257,656	0			813,297	0			
Fund Balance, Beginning of Year					5,582,187				
Fund Balance, Year to Date					\$ 6,395,484				

Footnotes:

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

Colorado Springs School District No. 11
Statement of Revenues and Expenditures
Building Fund (41)
February, 2006

Revenues:	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
Investment Income	474,612	140,126	334,486	338.70%	771,613	1,681,511	(909,898)	45.89%	
Interfund Transfers	0	17,917	(17,917)	0.00%	215,000	215,000	0	100.00%	(1)
Debt sources	0	11,389,745	(11,389,745)	0.00%	136,676,940	136,676,940	(0)	100.00%	(2)
Fund Balance		333,467	(333,467)	0.00%	0	4,001,606	(4,001,606)	0.00%	
Total Revenues	474,612	11,881,255	(11,406,643)	3.99%	137,663,552	142,575,057	(4,911,505)	96.56%	
Expenditures:									
Salaries	3,773	37,846	34,072	9.97%	5,440	454,151	448,711	1.20%	
Employee Benefits	427	7,819	7,392	5.46%	615	93,830	93,215	0.66%	
Purchased Services	38,600	253,353	214,753	15.24%	1,149,238	3,040,237	1,890,999	37.80%	
Purch. Property Services	0	0	0	N/A	0	0	0	N/A	
Supplies and Materials	0	185,083	185,083	0.00%	0	2,221,000	2,221,000	0.00%	
Capital Outlay	132,274	10,886,493	10,754,219	1.22%	879,859	130,637,920	129,758,061	0.67%	
Contingency	0	510,660	510,660	0.00%	0	6,127,919	6,127,919	0.00%	
Total Expenditures	175,074	11,881,255	11,706,180	1.47%	2,035,152	142,575,057	140,539,905	1.43%	(3)
Revenues Over (under) Expenditures	299,538	0			135,628,400	0			
Fund Balance, Beginning of Year					4,001,606				
Fund Balance, Year to Date					\$ 139,630,006				

Footnotes:

- (1) The transfer from the General fund was recorded in July 2005.
- (2) This is the proceeds from issuance of the 2006 General Obligation bonds.
- (3) 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)
February, 2006

	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
Revenues:									
Food Sales	328,673	280,631	48,042	117.12%	2,170,664	3,367,567	(1,196,903)	64.46%	
Catering	28,011	0	28,011	N/A	218,624	0	218,624	N/A	
Other Income	89,906	13,676	76,230	657.39%	186,712	164,115	22,597	113.77%	
Federal Reimbursement	408,652	277,142	131,510	147.45%	2,468,733	3,325,701	(856,968)	74.23%	
Commodities & Head Start	0	41,819	(41,819)	0.00%	0	501,830	(501,830)	0.00%	
Investment Income	594	333	261	178.27%	(13,718)	4,000	(17,718)	-342.94%	(1)
Operating Transfers	0	7,500	(7,500)	0.00%	0	90,000	(90,000)	0.00%	
Total Revenues	855,836	621,101	234,735	137.79%	5,031,014	7,453,213	(2,422,199)	67.50%	
Expenses:									
Salary Accounts	238,765	189,105	(49,661)	126.26%	1,539,628	2,269,258	729,630	67.85%	(2)
Employee Benefits	65,441	43,642	(21,799)	149.95%	391,080	523,708	132,628	74.68%	(2)
Food Purchases	315,073	186,489	(128,585)	168.95%	1,961,168	2,237,863	276,695	87.64%	(3)
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%	140,000	200,000	60,000	70.00%	(4)
Purchased Services	37,657	48,653	10,995	77.40%	395,788	583,831	188,043	67.79%	(5)
Supplies	24,777	30,703	5,926	80.70%	212,669	368,432	155,763	57.72%	
Capital Outlay	42	2,350	2,308	1.79%	25,889	28,200	2,311	91.81%	(6)
Depreciation	7,900	10,833	2,933	72.93%	67,271	130,000	62,729	51.75%	
Indirect Costs	26,826	31,059	4,233	86.37%	214,606	372,709	158,103	57.58%	
Contingency and other	0	34,498	34,498	0.00%	0	413,980	413,980	0.00%	
Total Expenses	736,483	618,166	(118,317)	119.14%	4,948,099	7,417,986	2,469,887	66.70%	
Net Income(Loss)	119,353	2,936			82,915	35,227			
Retained Earnings, Beginning of Year					1,032,280				
Retained Earnings, Year to Date					\$ 1,115,195				

Footnotes:

- (1) This fund has negative interest earnings due to some months of negative pooled cash so far this year.
- (2) Salary and benefit accounts are currently exceeding the budget target. Budget transfers may be needed.
- (3) Food costs are exceeding the prorated budget amount.
- (4) Expenditures exceeding budget year to date, no unusual items noted.
- (5) The workers' compensation charge of \$87,985 for the year was recorded in July.
- (6) Equipment purchased in November totaled \$18,383.

Colorado Springs School District No. 11
Statement of Revenues and Expenses
Community Education Fund (56)
February, 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>
Revenues:									
Tuition Revenue Community Ed	10,509	5,000	5,509	210.17%	39,677	60,000	(20,323)	66.13%	
Tuition Revenue Summer School	0	0	0	N/A	0	0	0	N/A	
Tuition Revenue Adult Education	10,974	14,583	(3,609)	75.25%	81,866	175,000	(93,134)	46.78%	
Tuition Revenue GED Services	3,383	5,406	(2,023)	62.58%	11,937	64,870	(52,933)	18.40%	
Misc Revenue GED Services	3,425	0	3,425	N/A	21,080	0	21,080	N/A	
Interest Income	363	0	363	N/A	3,185	0	3,185	N/A	
Beginning Net Assets		13,130	(13,130)	0.00%		157,561	(157,561)	0.00%	
Total Revenue	28,654	38,119	(9,465)	75.17%	157,745	457,431	(299,686)	34.48%	(1)
Expenses:									
Community Ed Programs:									
Salaries	4,408	4,703	(295)	93.73%	27,198	56,432	(29,234)	48.20%	
Employee Benefits	737	775	(38)	95.11%	4,774	9,295	(4,521)	51.36%	
Purchased Services	4,434	1,621	2,813	273.52%	9,392	19,455	(10,063)	48.28%	
Purch. Property Services	0	0	0	N/A	0	0	0	N/A	
Supplies and Materials	0	160	(160)	0.00%	50	1,925	(1,875)	2.60%	
Capital Outlay	0	50	(50)	0.00%	0	600	(600)	0.00%	
Contingency	0	2,773	(2,773)	0.00%	0	33,280	(33,280)	0.00%	
Transfer to General Fund	0	0	(503)	N/A	0	0	0	N/A	
Total Expenses Community Ed	9,579	10,082	(1,007)	95.01%	41,414	120,987	(79,573)	34.23%	
Adult Ed and GED Programs:									
Salaries	19,372	15,965	3,407	121.34%	108,457	191,584	(83,127)	56.61%	
Employee Benefits	2,637	2,139	497	123.26%	15,763	25,669	(9,906)	61.41%	
Purchased Services	1,282	1,971	(689)	65.05%	9,499	23,650	(14,151)	40.17%	
Purch. Property Services	0	0	0	N/A	0	0	0	N/A	
Supplies and Materials	1,440	3,708	(2,268)	38.83%	23,810	44,500	(20,690)	53.50%	
Capital Outlay	0	83	(83)	0.00%	0	1,000	(1,000)	0.00%	
Contingency	0	4,170	(4,170)	0.00%	0	50,040	(50,040)	0.00%	
Transfer to General Fund	0	0	(4,817)	N/A	0	0	0	N/A	
Total Expenses Adult Ed	24,730	28,037	(8,123)	88.21%	157,529	336,444	(178,915)	46.82%	
Total Expenses	34,309	38,119	(9,130)	90.01%	198,943	457,431	(258,488)	43.49%	
Net Income(Loss)	(5,655)	0			(41,199)	0			
Retained Earnings, Beginning of Year					157,561				
Retained Earnings, Year to Date					\$ 116,362				

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)
February, 2006

	<u>MTD</u> <u>Actual</u>	<u>MTD</u> <u>Budget</u>	<u>Variance</u>	<u>Percent</u> <u>Used</u>	<u>YTD</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>	<u>Balance</u>	<u>Percent</u> <u>Used</u>	<u>Footnotes</u>
Revenues:									
State Equalization Allocation	0	189,912	(189,912)	0.00%	2,302,688	2,278,943	23,745	101.04%	(1)
Transfer from General Fund	0	83,333	(83,333)	0.00%	1,000,000	1,000,000	0	100.00%	(1)
Employee Contributions	770,647	771,352	(705)	99.91%	6,301,806	9,256,224	(2,954,418)	68.08%	
Employer Contributions	1,364,864	1,324,872	39,992	103.02%	10,647,829	15,898,468	(5,250,639)	66.97%	
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	151	60,833	(60,682)	0.25%	40,374	730,000	(689,626)	5.53%	
Investment Income	14,818	8,583	6,236	172.66%	108,225	102,990	5,235	105.08%	
Beginning Net Assets	0	202,656	(202,656)	0.00%	0	2,431,867	(2,431,867)	0.00%	
Total Revenues	2,150,481	2,675,895	(525,414)	80.36%	20,813,172	32,110,742	(11,297,570)	64.82%	
Expenses:									
Health & Vision Insurance	2,037,077	2,137,746	100,668	95.29%	16,096,893	25,652,946	9,556,053	62.75%	
Dental Insurance	201,155	212,514	11,360	94.65%	1,543,949	2,550,171	1,006,222	60.54%	
Life Insurance	41,444	45,590	4,146	90.91%	387,897	547,081	159,184	70.90%	(2)
LTD Insurance	19,671	23,283	3,612	84.49%	198,142	279,390	81,248	70.92%	(2)
Workers Comp	204,206	122,875	(81,331)	166.19%	1,334,929	1,474,503	139,574	90.53%	(2)
General Liability	(8,655)	28,811	37,466	-30.04%	187,285	345,728	158,443	54.17%	
Other Insurances	101,979	70,678	(31,301)	144.29%	299,661	848,131	548,470	35.33%	
Errors & Omissions	18,463	25,337	6,874	72.87%	131,414	304,039	172,625	43.22%	
Safety	14,977	17,036	2,060	87.91%	86,676	204,437	117,761	42.40%	
Buildings & Vehicles	42	47,500	47,458	0.09%	290,929	570,000	279,071	51.04%	
Total Expenditures	2,630,358	2,731,369	101,011	96.30%	20,557,774	32,776,426	12,218,652	62.72%	
Net Income(Loss)	(479,878)	(55,474)			255,397	(665,684)			
Retained Earnings, Beginning of Year					3,097,551				
Retained Earnings, Year to Date					\$ 3,352,948				

Footnotes:

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

Reserve Amounts as of:	02/28/06
Workers' Compensation	1,998,158
General Liability	51,335
Other Claims & Losses	130,252
Errors & Omissions	49,140
Total Reserves Risk Mgmt.	2,228,886
Terminal Liability (IBNR)	378,442
Claim Fluctuation Reserve	1,900,000
Total Reserves Benefits	2,278,442

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

Revenues:	MTD Actual	MTD Budget	Variance	Percent Used	YTD Actual	Annual Budget	Balance	Percent Used	Footnotes
Printing Services	160,514	161,296	(782)	99.52%	1,253,468	1,935,552	(682,084)	64.76%	
Other Income	0	0	0	N/A	0	0	0	N/A	
Investment Income	0	0	0	N/A	0	0	0	N/A	
Interfund Transfers	0	0	0	N/A	0	0	0	N/A	
Beginning Net Assets		65,992	(65,992)	N/A		791,907	(791,907)	N/A	
Total Revenues	160,514	227,288	(66,775)	70.62%	1,253,468	2,727,459	(1,473,991)	45.96%	
Expenses:									
Cost of Services (25400)									
Salaries	36,246	38,919	2,672	93.13%	273,458	467,022	193,564	58.55%	
Benefits	9,460	9,997	537	94.62%	71,811	119,967	48,156	59.86%	
Purchased Services	11,615	47,417	35,802	24.50%	355,465	569,010	213,545	62.47%	
Supplies & Materials	13,452	27,457	14,004	48.99%	210,784	329,481	118,697	63.97%	
Interest Expense	1,537	3,561	2,024	43.17%	18,715	42,732	24,018	43.79%	
Cost of Services	72,311	127,351	55,040	56.78%	930,233	1,528,212	597,979	60.87%	
Print Administration (25410)									
Salaries	5,266	5,266	(0)	100.00%	41,406	63,189	21,783	65.53%	
Benefits	1,152	1,114	(38)	103.42%	8,973	13,371	4,398	67.10%	(1)
Purchased Services	0	367	367	0.00%	0	4,400	4,400	0.00%	
Supplies & Materials	48	250	202	19.20%	48	3,000	2,952	1.60%	
Other Expenditures	0	42	42	0.00%	55	500	445	11.00%	
Capital Outlay	377	1,125	748	33.50%	377	13,500	13,123	2.79%	
Print Administration	6,843	8,163	1,320	83.83%	50,858	97,960	47,102	51.92%	
Other Expenses									
Depreciation	11,025	16,198	5,173	68.06%	87,475	194,380	106,905	45.00%	
Indirect Costs	3,750	3,750	0	100.00%	30,000	45,000	15,000	66.67%	
Contingency Reserve	0	71,826	71,826	0.00%	0	861,907	861,907	0.00%	
Other Expenses	14,775	91,774	76,999	16.10%	117,475	1,101,287	983,812	10.67%	
Total Expenditures	93,929	227,288	133,359	41.33%	1,098,566	2,727,459	1,628,893	40.28%	
Net Income(Loss)	66,585	0			154,903	0			
Retained Earnings, Beginning of Year					791,907				
Retained Earnings, End of Year					\$ 946,810				

Footnotes:

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