

**Colorado Springs School District 11**  
**Glenn E. Gustafson, Deputy Superintendent/Chief Financial Officer**  
**Laura Hronik, Director of Fiscal Services**

**MEMORANDUM**

**TO:** Dr. Nicholas Gledich  
Board of Education

**THROUGH:** Glenn Gustafson, CPA

**FROM:** Laura Hronik, MBA

**DATE:** March 2, 2016

**SUBJECT:** Quarterly Financial Report

The December Quarterly Financial Report is now available on the district website. This report includes quarterly data for the second fiscal quarter ended December 31, 2015, as well as the year to date results.

The packet includes detailed reports for revenues and expenditures for the General Fund and for SSA balances by school. There are also reports showing long-term debt payable, instructional supply balances, FTE's by fund and general fund contingency transfers.

Interim financial statements such as these will occasionally contain immaterial coding or reclassification errors that do not materially affect the results of each fund. These items are subsequently corrected and adjusted in the accounting system. If you have any questions about these statements, please contact me at 520-2050.

\*Fund equity for the General Fund is reported using the budgetary basis of accounting. All other funds use generally accepted accounting principles. (GAAP)

LSH

# **Colorado Springs School District 11**

## **Quarterly Financial Report**

**December 31, 2015**

**(Unaudited)**

**For Internal Purposes Only**

**Prepared by: Department of Fiscal Services**

# Colorado Springs School District 11

## Quarterly Financial Report

December 31, 2015

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**Colorado Springs School District 11**  
**Quarterly Financial Summary**  
**December 31, 2015**

	FY15-16				FY15-16				FY14-15
	SECOND QUARTER				YEAR-TO-DATE				Second Qtr.
	Second Qtr.	1/4 x Annual		%	YTD	Annual		%	YTD
	Actual	Budget	Variance	Used	Actual	Budget	Variance	Used	Actual
<b>General Fund (Includes Pre-School and Risk Management)</b>									
Revenues	\$ 39,678,456	49,839,029	(10,160,573)	79.61%	\$ 75,205,985	199,356,115	(124,150,130)	37.72%	\$ 72,322,947
Transfers In	889,998	6,749,706	(5,859,708)	13.19%	889,998	26,998,822	(26,108,824)	3.30%	1,076,009
Expenditures	54,718,458	64,516,754	9,798,296	84.81%	111,993,612	258,067,015	146,073,403	43.40%	100,961,421
Transfers Out	(153,532)	1,363,424	1,516,956	-11.26%	5,268,697	5,453,697	185,000	96.61%	5,276,766
Income (Loss)	\$ (13,996,472)	(9,291,443)	(4,705,029)		(41,166,326)	(37,165,775)	(4,000,551)		(32,839,231)
Audited Fund Balance, 6/30/15					29,386,354	37,165,775	(7,779,421)		23,074,733
Fund Balance, 12/31/15					(11,779,972)	-	(11,779,972)		(9,764,498)
Liabilities					29,385,487				28,744,004
Total Liabilities & Fund Equity					\$ 17,605,515				\$ 18,979,506
ASSETS									
Current assets					\$ 17,605,515				\$ 18,979,506
Total Assets					\$ 17,605,515				\$ 18,979,506

Fund Balance Components (6/30/15)	
Nonspendable:	
Inventories	\$ 385,033
Risk Mgmt Prepaid Expenditures	12,500
Restricted:	
TABOR - MYO	250,000
TABOR - 3% Statutory Reserve	4,860,321
Assigned:	
Risk Management	1,853,454
Preschool	426,287
PERA	2,200,000
Board of Education	100,000
Possible Teacher Positions	626,000
Miscellaneous Projects	-
IT Programs	437,838
BOE assigned TAP	774,300
Instructional supplies	2,125,961
Non-Instructional supplies	885,073
Unassigned	14,449,587
Audited Fund Balance, 6/30/15	29,386,354
Salary Accrual Adjustment	8,316,000
Fund Balance, Budgetary Basis, 6/30/15	\$ 37,702,354

Adjustments (Non-GAAP basis)	
Audited Fund Balance, 6/30/15	\$ 29,386,354
Property Taxes	
50% x \$56,742,790 FY16 Budget	28,371,395
less: Receipts YTD	(312,548)
Adjustment for Property Taxes Receivable	28,058,847
Interfund Transfers Out	
Recorded through 12/31/15	5,268,697 (1)
less: 50% of budget transfers out	(2,726,849)
Adjustment for Transfers Out	2,541,848
Interfund Transfer from Mill Levy Override Fund	
50% x \$26,998,822 FY16 Budget	13,499,411
Recorded through 12/31/15	(889,998) (2)
Adjustment for Transfers In	12,609,413
Total Adjustments	43,210,108
YTD Income (Loss), GAAP Basis	(41,166,326)
Adjusted Income (Loss)	2,043,782
Adjusted Fund Balance 12/31/15	\$ 31,430,136

**Footnotes:**

- (1) The transfer from the General Fund to the Grant Fund occurs at the end of the year pending verification of expenditures. The transfer from the General Fund to the Capital Projects Fund occurs at the beginning of the fiscal year.
- (2) Transfers in to the General fund from the Mill Levy Override fund are booked when funds are available.

**Colorado Springs School District 11**  
**Quarterly Financial Summary**  
**December 31, 2015**

	FY15-16				FY15-16				FY14-15
	SECOND QUARTER				YEAR-TO-DATE				Second Qtr.
	Second Qtr. Actual	1/4 x Annual Budget	Variance	% Used	YTD Actual	Annual Budget	Variance	% Used	YTD Actual
<b>Capital Reserve Fund</b>									
Revenues	\$ 2,854,837	533,181	2,321,656	535.43%	\$ 3,284,620	2,132,725	1,151,895	154.01%	\$ 859,020
Transfers In	(153,532)	1,297,924	(1,451,456)	-11.83%	5,191,697	5,191,697	-	100.00%	5,276,766
Expenditures	3,817,382	4,527,849	710,467	84.31%	5,831,401	18,111,397	12,279,996	32.20%	5,093,649
Income (Loss)	\$ (1,116,076)	(2,696,744)	1,580,667		2,644,916	(10,786,975)	13,431,891		1,042,137
Audited Fund Balance, 6/30/15					10,730,704	10,786,975	(56,271)		10,786,975
Fund Balance, 12/31/15					13,375,620	-	13,375,620		11,829,112
Liabilities					475				1,407
Total Liabilities & Fund Equity					\$ 13,376,095				\$ 11,830,519
<b>ASSETS</b>									
Current assets					13,376,095				11,830,519
Total Assets					\$ 13,376,095				\$ 11,830,519
<b>Designated Purpose Grants Fund</b>									
Revenues	\$ 4,437,903	5,952,519	(1,514,616)	74.56%	\$ 8,914,351	23,810,074	(14,895,723)	37.44%	\$ 8,339,717
Transfers In	-	46,250	(46,250)	-	-	185,000	(185,000)	-	-
Expenditures	5,396,363	5,998,769	602,406	89.96%	8,993,348	23,995,074	15,001,726	37.48%	9,512,869
Income (Loss)	\$ (958,460)	-	(958,460)		(78,997)	-	(78,997)		(1,173,152)
Audited Fund Balance, 6/30/15					-	-	-		-
Fund Balance, 12/31/15					(78,997)	-	(78,997)		(1,173,152)
Liabilities					1,948,731				1,500,767
Total Liabilities & Fund Equity					\$ 1,869,734				\$ 327,615
<b>ASSETS</b>									
Current assets					1,869,733				327,615
Total Assets					\$ 1,869,733				\$ 327,615
<b>Mill Levy Override Fund</b>									
Revenues	\$ 213,783	6,697,206	(6,483,423)	3.19%	\$ 312,859	26,788,822	(26,475,963)	1.17%	\$ 307,077
Expenditures	599	17,025	16,426	3.52%	847	68,100	67,253	1.24%	1,046
Transfers Out	889,998	6,724,706	5,834,708	13.23%	927,498	26,898,822	25,971,324	3.45%	1,076,009
Income (Loss)	\$ (676,814)	(44,525)	(632,289)		(615,486)	(178,100)	(437,386)		(769,978)
Audited Fund Balance, 6/30/15					618,326	178,100	440,226		749,818
Fund Balance, 12/31/15					2,840	-	2,840		(20,160)
Liabilities					-				-
Total Liabilities & Fund Equity					\$ 2,840				\$ (20,160)
<b>ASSETS</b>									
Current assets					2,840				(20,160)
Total Assets					\$ 2,840				\$ (20,160)

**Colorado Springs School District 11**  
**Quarterly Financial Summary**  
**December 31, 2015**

	FY15-16				FY15-16				FY14-15
	SECOND QUARTER				YEAR-TO-DATE				Second Qtr.
	Second Qtr.	1/4 x Annual		%	YTD	Annual		%	YTD
	Actual	Budget	Variance	Used	Actual	Budget	Variance	Used	Actual
<b>Food Services Fund</b>									
Revenues	\$ 2,782,024	2,606,624	175,400	106.73%	\$ 4,628,981	10,426,497	-5,797,516	44.40%	\$ 4,686,884
Transfers In	37,500	41,750	(4,250)	89.82%	114,500	167,000	-52,500	68.56%	-
Expenditures	2,710,119	3,163,088	452,969	85.68%	4,826,998	12,652,351	7,825,353	38.15%	4,811,369
Income (Loss)	\$ 109,405	(514,714)	624,119		(83,517)	(2,058,854)	1,975,337		(124,485)
Audited Fund Balance, 6/30/15					2,322,366	2,843,093	(520,727)		1,181,222
Fund Balance, 12/31/15					2,238,849	784,239	1,454,610		1,056,737
Liabilities					613,570				405,449
Total Liabilities & Net Assets					\$ 2,852,419				\$ 1,462,186
<b>ASSETS</b>									
Current assets					\$ 2,852,420				\$ 1,462,186
Total Assets					\$ 2,852,420				\$ 1,462,186
<b>Risk Related Activities Fund</b>									
Revenues	\$ 6,577,762	7,036,991	(459,229)	93.47%	\$ 12,773,347	28,147,962	(15,374,615)	45.38%	\$ 12,246,173
Expenditures	5,959,977	8,178,906	2,218,929	72.87%	11,590,582	32,715,624	21,125,042	35.43%	12,931,849
Income (Loss)	\$ 617,785	(1,141,915)	1,759,700		1,182,765	(4,567,662)	5,750,427		(685,676)
Audited Net Position, 6/30/15					7,163,142	4,567,662	2,595,480		3,152,546
Net Position, 12/31/15					8,345,907	-	8,345,907		2,466,870
Liabilities					2,109,175				3,327,339
Total Liabilities & Net Assets					\$ 10,455,082				\$ 5,794,209
<b>ASSETS</b>									
Current assets					\$ 10,455,081				\$ 5,794,208
Total Assets					\$ 10,455,081				\$ 5,794,208
<b>Production Printing Fund</b>									
Revenues	\$ 386,424	502,231	(115,807)	76.94%	\$ 866,627	2,008,924	(1,142,297)	43.14%	\$ 847,838
Expenditures	416,696	506,178	89,482	82.32%	786,725	2,024,712	1,237,987	38.86%	752,573
Income (Loss)	\$ (30,272)	(3,947)	(26,325)		79,902	(15,788)	95,690		95,265
Audited Net Position, 6/30/15					1,080,550	941,335	139,215		941,334
Net Position, 12/31/15					1,160,452	925,547	234,905		1,036,599
Liabilities					22,309				31,405
Total Liabilities & Net Assets					\$ 1,182,761				\$ 1,068,004
<b>ASSETS</b>									
Current assets					\$ 554,499				\$ 417,461
Non-current assets					628,263				650,543
Total Assets					\$ 1,182,762				\$ 1,068,004

**Colorado Springs School District 11**  
**General Fund Revenues**  
**December 31, 2015**

REVENUES	Acct #	First Qtr 1/4 x Annual			Percent Received	YTD Actual	Annual Budget	Variance	Percent Received
		Actual	Budget	Variance					
<b>Local Sources</b>									
Property Taxes	111000	294,772	14,171,198	(13,876,426)	2.08%	311,379	56,684,790	(56,373,411)	0.55%
SO Taxes	112000	2,698,064	2,549,979	148,085	105.81%	5,414,068	10,199,917	(4,785,849)	53.08%
Property Taxes Delinquent	114000	36,261	67,000	(30,739)	54.12%	55,549	268,000	(212,451)	20.73%
Abatements & Credits	114100	(54,235)	(100,000)	45,765	54.23%	(54,379)	(400,000)	345,621	13.59%
Summer School	131100	-	11,750	(11,750)	0.00%	165	47,000	(46,835)	0.35%
Tuition - Adult Ed	131300	3,375	13,250	(9,875)	25.47%	15,940	53,000	(37,060)	30.08%
Tuition - Montessori Program	131400	47,504	44,669	2,835	106.35%	85,582	178,677	(93,095)	47.90%
Tuition - Excess Costs	132300	-	18,000	(18,000)	0.00%	-	72,000	(72,000)	0.00%
Investment Income	151000	8,665	4,684	3,981	185.00%	21,241	18,737	2,504	113.36%
Gate/Door Athl Revenue	171000	37,764	30,250	7,514	124.84%	67,096	121,000	(53,904)	55.45%
Athletic Fees	174000	100,487	56,907	43,580	176.58%	105,227	227,626	(122,399)	46.23%
Tesla Child Care Revenue	183100	46,475	45,375	1,100	102.42%	76,862	181,500	(104,638)	42.35%
Other Revenue - Local	190000	146,440	19,716	126,724	742.75%	151,697	78,865	72,832	192.35%
Misc Local Revenue-field trips	190001	7,154	25,000	(17,846)	28.62%	53,040	100,000	(46,960)	53.04%
Misc Local Revenue-Bus Repair	190002	218	1,875	(1,657)	11.65%	2,073	7,500	(5,427)	27.63%
Misc Revenue-CSEA Sal/Bene	190005	2,164	2,000	164	108.19%	2,164	8,000	(5,836)	27.05%
Misc Revenue - GED Testing Fee	190006	766	1,750	(984)	43.79%	2,223	7,000	(4,777)	31.76%
Rentals/Leases	191000	140,407	112,768	27,639	124.51%	237,191	451,073	(213,882)	52.58%
Lease Only	191001	-	8,750	(8,750)	0.00%	-	35,000	(35,000)	0.00%
Daycare Facilities Rental	191100	34,402	28,675	5,727	119.97%	50,213	114,701	(64,488)	43.78%
Wireless Tower Rent	191200	16,370	25,500	(9,130)	64.19%	34,631	102,000	(67,369)	33.95%
Donations & Gifts	192000	10,276	6,875	3,401	149.46%	10,276	27,500	(17,225)	37.37%
Sale of Equipment/Materials	193500	24,357	2,326	22,031	1047.16%	25,888	9,304	16,584	278.24%
Music Fees	194000	(90)	6,400	(6,490)	-1.41%	1,575	25,600	(24,025)	6.15%
Services Provided Charter Schl	195400	131,306	132,878	(1,572)	98.82%	294,000	531,510	(237,510)	55.31%
Services Charters - Indirect	195410	71,844	71,845	(1)	100.00%	120,408	287,380	(166,972)	41.90%
Crossing Guard	195900	43,047	46,998	(3,951)	91.59%	71,745	187,990	(116,245)	38.16%
Parking Fees	196000	20,314	7,750	12,564	262.11%	20,314	31,000	(10,687)	65.53%
Indirect Cost Revenue	197200	270,314	191,881	78,433	140.88%	438,174	767,522	(329,348)	57.09%
Advertising	198000	7,327	9,325	(1,998)	78.57%	17,739	37,300	(19,562)	47.56%
Misc Revenue	199000	186,840	50,019	136,821	373.54%	208,391	200,075	8,316	104.16%
Warranty Revenue	199015	45	1,625	(1,580)	2.77%	185	6,500	(6,315)	2.85%
Staff Development Revenue	199100	13,540	10,000	3,540	135.40%	23,725	40,000	(16,275)	59.31%
Unanticipated Revenue	199900	-	32,549	(32,549)	0.00%	-	130,196	(130,196)	0.00%
<b>Total Local Sources</b>		<b>4,346,172</b>	<b>17,709,567</b>	<b>(13,363,395)</b>	<b>24.54%</b>	<b>7,864,379</b>	<b>70,838,263</b>	<b>(62,973,884)</b>	<b>11.10%</b>
<b>State Sources</b>									
State Source	300000	5,140,488	1,888,548	3,251,940	272.19%	7,290,796	7,554,193	(263,397)	96.51%
State Equalization	311000	33,050,335	33,269,283	(218,948)	99.34%	66,101,283	133,077,133	(66,975,850)	49.67%
Equalization Revenue	311100	-	131,690	(131,690)	0.00%	-	526,759	(526,759)	0.00%
At-Risk Supplemental Overpay	311500	-	43,118	(43,118)	0.00%	-	172,472	(172,472)	0.00%
State Equal. - Charter Schools	571100	(3,265,698)	(3,265,697)	(1)	100.00%	(6,531,396)	(13,062,786)	6,531,390	50.00%
State Eq. Allocation frm GF	581000	129,744	767,921	(638,177)	16.90%	3,071,684	3,071,684	-	100.00%
Allocation to Charter Schools	581100	-	(43,687)	43,687	0.00%	-	(174,748)	174,748	0.00%
State Eq. Alloc. to Preschool	581900	(129,744)	(767,921)	638,177	16.90%	(3,071,684)	(3,071,684)	-	100.00%
Equalization Adjustments	321000	-	(20,976)	20,976	0.00%	-	(83,903)	83,903	0.00%
<b>Total State Sources</b>		<b>34,925,125</b>	<b>32,002,279</b>	<b>2,922,846</b>	<b>109.13%</b>	<b>66,860,683</b>	<b>128,009,120</b>	<b>(61,148,437)</b>	<b>52.23%</b>
<b>Federal Sources</b>									
Federal Sources	402000	407,159	127,183	279,976	320.14%	480,923	508,732	(27,809)	94.53%
<b>Total Federal Sources</b>		<b>407,159</b>	<b>127,183</b>	<b>279,976</b>	<b>320.14%</b>	<b>480,923</b>	<b>508,732</b>	<b>(27,809)</b>	<b>94.53%</b>
<b>Transfers In</b>									
Interfund transfer - MLO Fund	522700	889,998	6,749,706	(5,859,708)	13.19%	889,998	26,998,822	(26,108,824)	3.30%
<b>Total Transfers</b>		<b>889,998</b>	<b>6,749,706</b>	<b>(5,859,708)</b>	<b>13.19%</b>	<b>889,998</b>	<b>26,998,822</b>	<b>(26,108,824)</b>	<b>3.30%</b>
<b>Total Revenues</b>		<b>40,568,454</b>	<b>56,588,735</b>	<b>(16,020,281)</b>		<b>76,095,983</b>	<b>226,354,937</b>	<b>(150,258,954)</b>	

## Colorado Springs School District 11

### General Fund Expenditures

December 31, 2015

Expenditures	Acct #	Second Qtr 1/4 x Annual			Percent Used	YTD Actual	Annual Budget	Variance	Percent Used
		Actual	Budget	Variance					
<b>Salaries &amp; Benefits</b>									
Reg Salaries - Admin	011010	2,782,557	2,661,593	(120,964)	104.54%	5,298,251	10,646,372	5,348,121	49.77%
Reg Salaries - Teachers	011020	21,949,113	23,221,158	1,272,045	94.52%	46,532,224	92,884,630	46,352,406	50.10%
Reg Salaries - Professionals	011030	2,114,169	2,005,557	(108,612)	105.42%	4,028,363	8,022,229	3,993,866	50.22%
Reg Salaries - Parapros	011040	2,221,862	2,359,842	137,980	94.15%	4,169,163	9,439,369	5,270,206	44.17%
Reg Salaries - Clerical	011050	1,955,986	1,938,955	(17,031)	100.88%	3,722,810	7,755,819	4,033,009	48.00%
Reg Salaries - Crafts/Trades	011060	3,265,341	3,276,975	11,634	99.64%	6,168,883	13,107,898	6,939,015	47.06%
Temp Salaries - Administrators	012010	1,980	9,531	7,551	20.77%	1,980	38,124	36,144	5.19%
Temp Salaries - Teachers	012020	895,292	871,671	(23,621)	102.71%	1,261,012	3,486,683	2,225,671	36.17%
Temp Salaries - Professionals	012030	8,444	5,250	(3,194)	160.83%	11,626	21,000	9,374	55.36%
Temp Salaries - Parapros	012040	105,280	99,297	(5,983)	106.03%	146,144	397,189	251,045	36.79%
Temp Salaries - Clerical	012050	123,685	153,550	29,865	80.55%	197,584	614,201	416,617	32.17%
Temp Salaries - Crafts/Trades	012060	8,571	26,395	17,824	32.47%	52,983	105,578	52,595	50.18%
OT Salaries - Parapros	013040	-	950	950	0.00%	2,137	3,800	1,663	56.23%
OT Salaries - Clerical	013050	29,396	36,036	6,640	81.57%	36,193	144,142	107,949	25.11%
OT Salaries - Crafts/Trades	013060	94,821	63,285	(31,536)	149.83%	133,842	253,139	119,297	52.87%
Add Salaries - Administrators	015010	33,070	77,595	44,525	42.62%	83,724	310,381	226,657	26.97%
Add Salaries - Teachers	015020	1,535,902	1,134,445	(401,457)	135.39%	1,884,367	4,537,781	2,653,414	41.53%
Add Salaries - Professionals	015030	-	13,138	13,138	0.00%	24,618	52,550	27,932	46.85%
Add Salaries - Parapros	015040	44,120	36,529	(7,591)	120.78%	59,926	146,115	86,189	41.01%
Add Salaries - Clerical	015050	25,450	44,403	18,953	57.32%	42,277	177,611	135,334	23.80%
Add Salaries - Crafts/Trades	015060	27,241	18,012	(9,229)	151.24%	31,594	72,047	40,453	43.85%
OPEB Salaries - Administrators	016010	-	88,062	88,062	0.00%	-	352,246	352,246	0.00%
OPEB Salaries - Teachers	016020	-	134,328	134,328	0.00%	-	537,310	537,310	0.00%
OPEB Salaries - Clerical	016050	-	41,203	41,203	0.00%	-	164,810	164,810	0.00%
Empl Bene - Administrators	020010	742,163	779,049	36,886	95.27%	1,435,144	3,116,194	1,681,050	46.05%
Empl Bene - Teachers	020020	7,139,412	7,771,174	631,762	91.87%	14,416,499	31,084,697	16,668,198	46.38%
Empl Bene - Professionals	020030	575,518	586,628	11,110	98.11%	1,114,862	2,346,511	1,231,649	47.51%
Empl Bene - Parapros	020040	907,031	1,027,384	120,353	88.29%	1,724,902	4,109,537	2,384,635	41.97%
Empl Bene - Clerical	020050	756,213	840,275	84,062	90.00%	1,469,178	3,361,100	1,891,922	43.71%
Empl Bene - Crafts/Trades	020060	1,145,111	1,211,403	66,292	94.53%	2,167,740	4,845,610	2,677,870	44.74%
Workers Compensation	021600	9,842	10,592	750	92.92%	19,684	42,368	22,684	46.46%
Tuition Reimbursement - ESP	024050	4,815	8,250	3,435	58.36%	8,547	33,000	24,453	25.90%
Mileage Allowance - Admin.	029010	21,695	19,275	(2,420)	112.56%	40,711	77,100	36,389	52.80%
Mileage Allowance - Prof.	029030	3,990	4,110	120	97.08%	8,100	16,440	8,340	49.27%
Car Insurance Allowance - T/A	029140	580	875	295	66.29%	780	3,500	2,720	22.29%
<b>Total Sal &amp; Ben</b>		<b>48,528,649</b>	<b>50,576,775</b>	<b>2,048,126</b>	<b>95.95%</b>	<b>96,295,849</b>	<b>202,307,081</b>	<b>106,011,232</b>	<b>47.60%</b>
<b>Purchased Services</b>									
Treasurer Coll Fees	031100	1,271	38,750	37,479	3.28%	1,797	155,000	153,203	1.16%
Election Fees	031200	270	70,081	69,811	0.39%	45,639	280,325	234,686	16.28%
Banking Fees	031300	4,012	8,080	4,068	49.65%	4,464	32,320	27,856	13.81%
Legal Services	033100	210,209	337,538	127,329	62.28%	304,713	1,350,153	1,045,440	22.57%
Audit Services	033200	5,000	17,075	12,075	29.28%	5,000	68,300	63,300	7.32%
Negotiations Services	033300	-	2,950	2,950	0.00%	-	11,800	11,800	0.00%
Medical Services	033500	20,592	15,000	(5,592)	137.28%	27,594	60,000	32,406	45.99%
Profess./Consultant Services	039000	330,738	476,726	145,988	69.38%	496,960	1,906,903	1,409,943	26.06%
Utilities - Water	041100	118,562	237,534	118,972	49.91%	590,126	950,135	360,009	62.11%
Utilities - Sewage	041200	32,262	34,288	2,026	94.09%	62,251	137,153	74,902	45.39%
Utilities - Disposal	042100	51,885	58,750	6,865	88.31%	73,352	235,000	161,648	31.21%
Repairs & Maintenance	043000	40,630	93,902	53,272	43.27%	236,211	375,609	139,398	62.89%
Repair Copy Machines	043100	73,709	58,305	(15,404)	126.42%	88,039	233,218	145,179	37.75%
Tech Equipment Repair & Maint.	043200	184,038	184,038	0	100.00%	368,075	736,150	368,075	50.00%
Other Purchased Services	050000	783,785	1,345,998	562,213	58.23%	2,662,952	5,383,993	2,721,041	49.46%
Field Trips	051300	22,518	36,491	13,973	61.71%	31,806	145,964	114,158	21.79%
Student Trans - Parents	051400	-	625	625	0.00%	-	2,500	2,500	0.00%
Student Trans - Contractor	051500	6,260	10,000	3,740	62.60%	15,628	40,000	24,373	39.07%
Student Transportation	051900	-	18,750	18,750	0.00%	-	75,000	75,000	0.00%
Insurance Claims Expense	052000	256,092	599,053	342,961	42.75%	752,655	2,396,210	1,643,555	31.41%
Liability Insurance	052100	-	56,722	56,722	0.00%	215,978	226,886	10,908	95.19%
Property Insurance	052200	9,591	89,998	80,407	10.66%	359,061	359,993	932	99.74%



## Colorado Springs School District 11

### General Fund Expenditures

December 31, 2015

Expenditures	Acct #	Second Qtr 1/4 x Annual			Percent	YTD Actual	Annual Budget	Variance	Percent Used
		Actual	Budget	Variance	Used				
Vehicle Insurance	052300	104	22,964	22,860	0.45%	78,674	91,854	13,180	85.65%
Unemployment Compensation	052500	35,992	94,500	58,508	38.09%	35,992	378,000	342,008	9.52%
Workers Compensation	052600	9,274	38,993	29,720	23.78%	121,456	155,972	34,516	77.87%
Other District Insurance	052700	630	20,791	20,161	3.03%	55,611	83,165	27,554	66.87%
Contra Acct Obj. for Offst ISF	052900	(51,333)	(51,333)	-	100.00%	(102,665)	(205,330)	(102,665)	50.00%
Communications	053000	86,052	150,000	63,948	57.37%	335,138	600,000	264,862	55.86%
Telephone/Fax	053100	-	500	500	0.00%	-	2,000	2,000	0.00%
Postage	053300	1,363	2,584	1,221	52.74%	3,404	10,335	6,931	32.94%
Cable TV/On-line Svcs	053400	174	2,314	2,140	7.51%	290	9,257	8,967	3.13%
Courier Services	053500	36,776	31,021	(5,755)	118.55%	60,604	124,084	63,480	48.84%
Advertising	054000	108,545	70,751	(37,794)	153.42%	150,327	283,002	132,675	53.12%
Printing	055000	114,749	203,725	88,976	56.33%	320,929	814,899	493,970	39.38%
Tuition to Private Sources	056400	313,478	252,879	(60,599)	123.96%	341,676	1,011,517	669,841	33.78%
Tuition to Other Agencies	056500	-	100	100	0.00%	-	400	400	0.00%
Tuition & Fees - Other	056900	207,509	109,442	(98,067)	189.61%	216,076	437,768	221,692	49.36%
Travel & Registration	058000	91,830	170,918	79,088	53.73%	373,989	683,670	309,681	54.70%
In-State Travel	058100	3,365	1,664	(1,701)	202.22%	5,998	6,655	657	90.13%
Out-of-State Travel	058200	442	2,375	1,933	18.62%	727	9,500	8,773	7.65%
Mileage Reimbursement	058300	20,148	38,317	18,169	52.58%	25,448	153,269	127,821	16.60%
P/S Other School District	059200	-	32,750	32,750	0.00%	-	131,000	131,000	0.00%
<b>Total Purch Svc</b>		<b>3,130,521</b>	<b>4,985,909</b>	<b>1,855,388</b>	<b>62.79%</b>	<b>8,365,975</b>	<b>19,943,629</b>	<b>11,577,654</b>	<b>41.95%</b>
<b>Supplies</b>									
General Supplies	061000	1,009,871	1,679,862	669,991	60.12%	2,325,874	6,719,446	4,393,572	34.61%
Lamps	061100	241	3,598	3,357	6.69%	697	14,390	13,693	4.84%
Custodial Supplies	061400	10,025	11,500	1,475	87.17%	16,627	46,000	29,373	36.15%
Graduation Supplies	061700	6,284	10,441	4,157	60.19%	6,367	41,762	35,395	15.25%
Inventory Write-Off	061800	-	260	260	0.00%	-	1,040	1,040	0.00%
Utilities - Natural Gas	062100	148,857	351,870	203,013	42.30%	178,082	1,407,478	1,229,396	12.65%
Utilities - Electricity	062200	743,219	775,939	32,720	95.78%	1,536,557	3,103,756	1,567,199	49.51%
Motor Vehicle Fuels	062600	82,239	202,431	120,192	40.63%	169,387	809,725	640,338	20.92%
Food	063000	1,535	505	(1,030)	303.90%	1,927	2,020	93	95.42%
Special Purchases	064100	-	3	3	0.00%	-	13	13	0.00%
Textbooks/Curr Res	064200	396,748	473,082	76,334	83.86%	928,409	1,892,326	963,917	49.06%
Library Books/Periodicals	064300	30,085	45,888	15,803	65.56%	48,181	183,551	135,370	26.25%
Book Binding	064400	604	4,500	3,896	13.42%	1,154	18,001	16,847	6.41%
Electronic Media	064500	161,640	281,323	119,683	57.46%	724,260	1,125,291	401,031	64.36%
Other Supplies	069000	(13,270)	8,664	21,934	-153.16%	4,849	34,657	29,808	13.99%
<b>Total Supplies</b>		<b>2,578,078</b>	<b>3,849,866</b>	<b>1,271,788</b>	<b>66.97%</b>	<b>5,942,371</b>	<b>15,399,456</b>	<b>9,457,085</b>	<b>38.59%</b>
<b>Equipment</b>									
Equipment >\$5K per item	073000	250,598	126,191	(124,407)	198.59%	308,483	504,764	196,281	61.11%
Vehicles	073200	7,990	52,739	44,749	15.15%	185,970	210,957	24,987	88.16%
Technology Equipment	073400	6,382	147,910	141,528	4.31%	408,436	591,639	183,203	69.03%
Non-Capital Equipment <\$5K ea.	073500	256,236	326,178	69,942	78.56%	538,614	1,304,712	766,098	41.28%
<b>Total Equipment</b>		<b>521,206</b>	<b>653,018</b>	<b>131,812</b>	<b>79.81%</b>	<b>1,441,504</b>	<b>2,612,072</b>	<b>1,170,568</b>	<b>55.19%</b>
<b>Other</b>									
Dues & Membership Fees	081000	35,978	41,649	5,671	86.38%	99,743	166,595	66,852	59.87%
Contingency	084000	-	4,405,868	4,405,868	0.00%	-	17,623,471	17,623,471	0.00%
School Incentives Funds	084100	-	67,758	67,758	0.00%	-	271,030	271,030	0.00%
Indirect Costs	086900	(139,110)	(141,634)	(2,524)	98.22%	(278,219)	(566,535)	(288,316)	49.11%
Indirect Costs - Payer Funds	086901	34,681	35,855	1,174	96.73%	69,363	143,418	74,055	48.36%
Up-front Matching Federal Fds	096000	28,454	41,700	13,246	68.24%	57,029	166,800	109,771	34.19%
<b>Total Other</b>		<b>(39,997)</b>	<b>4,451,196</b>	<b>4,491,193</b>	<b>-0.90%</b>	<b>(52,085)</b>	<b>17,804,779</b>	<b>17,856,864</b>	<b>-0.29%</b>
<b>Transfers Out</b>									
Transfer to Food Service	522100	-	19,250	19,250	0.00%	77,000	77,000	-	100.00%
Transfer to DPGF	522200	-	46,250	46,250	0.00%	-	185,000	185,000	0.00%
Transfer to Capital Reserve	524300	(153,532)	1,297,924	1,451,456	-11.83%	5,191,697	5,191,697	-	100.00%
<b>Total Transfers Out</b>		<b>(153,532)</b>	<b>1,363,424</b>	<b>1,516,956</b>	<b>-11.26%</b>	<b>5,268,697</b>	<b>5,453,697</b>	<b>185,000</b>	<b>96.61%</b>
<b>Total Expenditures</b>		<b>54,564,925</b>	<b>65,880,188</b>	<b>11,315,263</b>		<b>117,262,311</b>	<b>263,520,714</b>	<b>146,258,403</b>	

**Colorado Springs School District 11**  
**State Cash Flow Loan Program**  
**FOR FISCAL YEAR 2016**

	<u>Draws</u>	<u>Repayments</u>	<u>Cumulative Loan Balance</u>
July	\$ -	\$ -	\$ -
Aug	-	-	-
Sept	-	-	-
1st Quarter	<u>-</u>	<u>-</u>	<u>-</u>
Oct	-	-	-
Nov	-	-	-
Dec	-	-	-
2nd Quarter	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Notes: Fiscal year 2016 is the twelfth year for the District's participation in Colorado's State Cash Flow Loan Program.

## Colorado Springs School District 11

### SSA Balances, by Department

<u>Fund</u>	<u>Acct</u>	<u>Dept</u>	<u>Department Description</u>	<u>12/31/2015 SSA Balance</u>	<u>12/31/2014 SSA Balance</u>
74	749100	102	Audubon Elementary	\$ 21,708.96	\$ 25,250.66
74	749100	104	Bristol Elementary	4,163.18	5,721.33
74	749100	105	Buena Vista Elementary	31,661.26	130,816.64
74	749100	106	Carver Elementary	4,483.63	6,578.25
74	749100	107	Columbia Elementary	21,104.35	17,286.55
74	749100	108	Edison Elementary	9,772.52	11,867.31
74	749100	109	Chipeta Elementary	45,303.57	37,917.84
74	749100	110	Fremont Elementary	15,764.51	20,197.56
74	749100	111	Grant Elementary	8,378.07	14,631.18
74	749100	112	Henry Elementary	5,495.00	3,876.39
74	749100	113	Howbert Elementary	27,205.43	36,571.28
74	749100	114	Hunt Elementary	8,559.82	6,415.36
74	749100	116	Jackson Elementary	12,158.67	13,955.57
74	749100	118	Keller Elementary	11,845.53	13,556.41
74	749100	119	King Elementary	4,300.85	9,338.51
74	749100	122	Martinez Elementary	30,704.16	26,799.30
74	749100	123	Madison Elementary	12,996.48	14,434.15
74	749100	124	Midland Elementary	6,823.07	10,976.22
74	749100	125	Monroe Elementary	3,762.15	5,296.89
74	749100	126	Queen Palmer Elementary	4,347.01	3,354.27
74	749100	127	Penrose Elementary	12,773.43	15,824.17
74	749100	129	Rogers Elementary	8,882.27	11,612.06
74	749100	131	Rudy Elementary	21,750.77	20,544.74
74	749100	132	Steele Elementary	29,365.40	25,124.91
74	749100	133	Stratton Elementary	14,349.56	17,234.54
74	749100	134	Taylor Elementary	6,852.26	6,533.20
74	749100	135	Twain Elementary	5,293.10	5,222.39
74	749100	138	Wilson Elementary	22,471.77	18,103.08
74	749100	139	Trailblazer Elementary	14,096.53	9,566.93
74	749100	140	Scott Elementary	44,130.93	56,976.15
74	749100	142	McAuliffe Elementary	30,682.85	35,346.46
74	749100	143	Freedom Elementary	23,975.51	23,417.59
74	749100	148	West Elementary	4,015.30	5,049.60
74	749100	242	Holmes Middle School	101,271.10	98,211.66
74	749100	244	Mann Middle School	41,198.39	43,343.14
74	749100	245	North Middle School	24,494.74	21,905.37
74	749100	246	Russell Middle School	63,523.58	78,886.87
74	749100	247	Sabin Middle School	49,881.75	50,514.96
74	749100	248	West Middle School	19,093.82	20,905.48
74	749100	249	Jenkins Middle School	49,564.83	48,817.22
74	749100	250	Galileo Math & Science	20,176.17	20,643.09
74	749100	251	Swigert Aerospace Academy	60,051.02	70,709.30
74	749100	350	Coronado High School	317,900.56	294,360.70
74	749100	351	Doherty High School	328,472.99	314,680.81
74	749100	352	Mitchell High School	212,476.95	148,357.22
74	749100	353	Palmer High School	318,824.41	286,679.37
74	749100	400	Voc Tech School	24,682.45	23,795.88
74	749100	410	Adult Education	7,467.84	7,351.84
74	749100	452	Springs Community Night School	2,819.04	2,819.04
74	749100	454	Early College High School	13,273.45	8,603.28
74	749100	461	Digital Store Front School	988.48	437.19
74	749100	462	Achieve K12	1,252.92	1,145.30
74	749100	470	The Bijou School	4,787.44	3,813.56
74	749100	475	TESLA Alternative School	11,360.72	16,678.18
74	749100	622	Athletics	83,534.65	73,809.88
				\$ 2,286,275.20	\$ 2,301,866.83

Dept	Dept Description	Certified FTE K-12	FY16 Net Budget	Total Enc/Expensed thru Period 6	Available Balance	% of Budget Used	Budget per Student	Budget Remaining per Student
102 Total	Audubon Elem	316.5	96,692.91	36,830.68	59,862.23	38.1%	305.51	189.14
104 Total	Bristol Elem	230.5	76,990.91	32,018.00	44,972.91	41.6%	334.02	195.11
105 Total	BV Elem	143.0	275,457.92	95,122.99	180,334.93	34.5%	1,926.28	1,261.08
106 Total	Carver Elem	304.0	96,109.32	42,102.49	54,006.83	43.8%	316.15	177.65
107 Total	Columbia Elem	264.5	116,434.29	29,860.17	86,574.12	25.6%	440.21	327.31
108 Total	Edison Elem	246.0	137,702.32	47,295.31	90,407.01	34.3%	559.77	367.51
109 Total	Chipeta Elem	429.0	191,419.70	43,864.51	147,555.19	22.9%	446.20	343.95
110 Total	Fremont Elem	408.0	147,676.81	41,716.83	105,959.98	28.2%	361.95	259.71
111 Total	Grant Elem	410.5	155,231.19	39,689.37	115,541.82	25.6%	378.15	281.47
112 Total	Henry Elem	296.0	157,491.21	59,303.75	98,187.46	37.7%	532.06	331.71
113 Total	Howbert Elem	254.0	126,458.47	30,548.55	95,909.92	24.2%	497.87	377.60
114 Total	Hunt Elem	331.0	239,482.55	51,555.88	187,926.67	21.5%	723.51	567.75
116 Total	Jackson Elem	418.5	149,507.98	47,152.89	102,355.09	31.5%	357.25	244.58
118 Total	Keller Elem	407.0	108,856.23	32,029.35	76,826.88	29.4%	267.46	188.76
119 Total	King Elem	327.5	114,292.10	32,541.90	81,750.20	28.5%	348.98	249.62
122 Total	Martinez Elem	506.0	188,753.55	71,631.98	117,121.57	38.0%	373.03	231.47
123 Total	Madison Elem	322.0	95,546.97	41,285.35	54,261.62	43.2%	296.73	168.51
124 Total	Midland Elem	170.5	145,341.95	64,662.26	80,679.69	44.5%	852.45	473.19
125 Total	Monroe Elem	446.0	189,376.58	90,546.09	98,830.49	47.8%	424.61	221.59
126 Total	Queen Palmer Elem	251.5	89,923.57	48,906.91	41,016.66	54.4%	357.55	163.09
127 Total	Penrose Elem	286.0	114,749.64	32,410.19	82,339.45	28.2%	401.22	287.90
129 Total	Rogers Elem	361.5	127,169.14	65,664.37	61,504.77	51.6%	351.78	170.14
131 Total	Rudy Elem	347.0	120,945.26	48,270.67	72,674.59	39.9%	348.55	209.44
132 Total	Steele Elem	272.0	101,199.36	25,692.19	75,507.17	25.4%	372.06	277.60
133 Total	Stratton Elem	302.5	115,665.72	51,550.11	64,115.61	44.6%	382.37	211.95
134 Total	Taylor Elem	236.0	105,662.38	24,953.29	80,709.09	23.6%	447.72	341.99
135 Total	Twain Elem	391.0	149,809.30	75,286.77	74,522.53	50.3%	383.14	190.59
138 Total	Wilson Elem	359.5	159,023.70	78,791.86	80,231.84	49.5%	442.35	223.18
139 Total	Traiblazer Elem	284.0	109,758.36	40,824.26	68,934.10	37.2%	386.47	242.73
140 Total	Scott Elem	540.0	163,706.53	45,234.53	118,472.00	27.6%	303.16	219.39
142 Total	McAuliffe Elem	488.5	170,092.72	57,427.00	112,665.72	33.8%	348.19	230.64
143 Total	Freedom Elem	450.5	143,665.38	38,621.42	105,043.96	26.9%	318.90	233.17
148 Total	West Elem	311.5	117,241.96	32,196.13	85,045.83	27.5%	376.38	273.02
242 Total	Holmes MS	726.5	204,218.36	73,559.84	130,658.52	36.0%	281.10	179.85
244 Total	Mann MS	461.0	220,490.24	76,419.72	144,070.52	34.7%	478.29	312.52
245 Total	North MS	658.0	320,876.33	136,632.70	184,243.63	42.6%	487.65	280.01
246 Total	Russell MS	683.5	196,191.86	78,967.66	117,224.20	40.3%	287.04	171.51
247 Total	Sabin MS	802.0	282,135.55	117,564.70	164,570.85	41.7%	351.79	205.20
248 Total	West MS	258.0	135,779.01	36,997.06	98,781.95	27.2%	526.28	382.88
249 Total	Jenkins MS	971.5	241,114.76	106,144.88	134,969.88	44.0%	248.19	138.93
250 Total	Galileo MS	516.0	177,404.09	56,726.48	120,677.61	32.0%	343.81	233.87
251 Total	Swigert MS	470.0	167,393.31	60,686.72	106,706.59	36.3%	356.16	227.04
350 Total	Coronado HS	1,505.5	575,072.77	351,019.13	224,053.64	61.0%	381.98	148.82
351 Total	Doherty HS	1,986.0	646,065.79	378,747.11	267,318.68	58.6%	325.31	134.60
352 Total	Mitchell HS	1,231.0	526,804.40	273,481.87	253,322.53	51.9%	427.95	205.79
353 Total	Palmer HS	1,744.5	837,068.52	417,328.29	419,740.23	49.9%	479.83	240.61
400 Total	RJWAC	0.0	453,785.92	213,537.89	240,248.03	47.1%		
410 Total	Adult Education	0.0	245,995.00	103,309.44	142,685.56	42.0%		
452 Total	Springs Community Night School	48.0	38,487.44	4,605.69	33,881.75	12.0%	801.82	705.87
440 Total	Career Pathways	0.0	21,000.00	0.00	21,000.00	0.0%		
454 Total	Early College HS	144.0	271,242.10	156,450.78	114,791.32	57.7%	1,883.63	797.16
461 Total	Digital Store Front	113.0	433,122.51	209,859.30	223,263.21	48.5%	3,832.94	1,975.78
462 Total	ACHIEVE On-line	235.0	1,267,434.68	661,164.33	606,270.35	52.2%	5,393.34	2,579.87
470 Total	Bijou Alternative	103.5	70,444.10	14,151.71	56,292.39	20.1%	680.62	543.89
475 Total	Tesla Alternative	202.5	101,872.39	25,296.72	76,575.67	24.8%	503.07	378.15
<b>Grand Total</b>		<b>23,769.0</b>	<b>12,031,435.11</b>	<b>5,148,240.07</b>	<b>6,883,195.04</b>	<b>42.8%</b>	<b>506.18</b>	<b>289.59</b>

**Colorado Springs School District 11**  
**Long-Term Debt Payable**  
**December 31, 2015**

<b>Long-Term Debt Payable</b>	<u>December 31, 2015</u>	<u>June 30, 2015</u>	<u>Footnotes</u>
General obligation bonds- Series 2006-A	\$ -	\$ 4,370,000	(1)
General obligation refunding bonds- Series 2006-B	30,605,000	31,010,000	(2)
General obligation refunding bonds- Series 2010	11,915,000	17,630,000	(3)
General obligation refunding bonds- Series 2012	7,880,000	7,990,000	(4)
General obligation refunding bonds- Series 2013	82,430,000	82,820,000	(5)
	<u>132,830,000</u>	<u>143,820,000</u>	
 Certificates of participation			
2009 Refunding COP's	14,415,000	16,980,000	(6)
	<u>14,415,000</u>	<u>16,980,000</u>	
 Qualified Zone Academy Bonds Payable	<u>4,023,111</u>	<u>4,023,111</u>	
 Capital lease, All American Investment Group, LLC			
Equipment- energy management project	<u>1,902,275</u>	<u>2,164,091</u>	(7)
 Compensated Absences			
Sick leave bank	205,544	205,544	(8)
Long-term sick leave - all funds	823,739	823,739	(8)
	<u>1,029,283</u>	<u>1,029,283</u>	
<b>Total \$</b>	<u><u>154,199,669</u></u>	<u><u>\$ 168,016,485</u></u>	

**Footnotes**

- (1) On Jan. 19, 2006 the District issued Series 2006-A General Obligation Bonds;  
On May 5, 2012 a partial refunding was done. On January 30, 2013 another partial refunding was done.  
This is the portion that has not been refunded.
- (2) On Sept. 14, 2006 the District issued Series 2006-B General Obligation Refunding Bonds.
- (3) On Sept. 21, 2010 the District issued Series 2010 General Obligation Refunding Bonds.
- (4) On May 3, 2012 the District issued Series 2012 General Obligation Refunding Bonds.
- (5) On January 30, 2013 the District issued Series 2013 General Obligation Refunding Bonds.
- (6) On Nov. 23, 2009, the District issued Series 2009 Refunding Certificates of Participation (COP's).
- (7) In March 2005, a lease financing agreement was executed with funding provided by AAIG, for equipment  
To be installed by Long Energy Solutions for the District's energy management project.
- (8) Compensated absences payable are adjusted at year end.

The next principal payments on all the General Obligation bonds will be 12/01/2016.  
The 2009 COP's next principal payment is due on 12/01/2016.  
Lease of equipment for energy project next principal payment will be 3/10/16.

**Colorado Springs School District 11**

FTE Summary - FY16

12/31/15

	FY 14/15 Adopted			FY 15/16 Adopted			Actuals Variance	Budget Variance
	12/31/14 Actual	Budgeted FTE	Variance	12/31/15 Actual	Budgeted FTE	Variance		
<b>Administrators (Included Principals)</b>								
General Funds (10-19)	112.5	115.5	(3.0)	113.5	113.5	0.0	1.0	(2.1)
Food Services (Fund 21)	1.0	1.0	0.0	1.0	1.0	0.0	0.0	0.0
DPGF (Fund 22)	3.9	5.9	(2.0)	2.9	5.0	(2.2)	(1.1)	(0.9)
Insurance/Benefits (Fund 64)	0.7	0.7	0.0	0.7	0.7	0.0	0.0	0.0
	<u>118.1</u>	<u>123.1</u>	<u>(5.0)</u>	<u>118.0</u>	<u>120.2</u>	<u>(2.2)</u>	<u>(0.1)</u>	<u>(3.0)</u>
<b>Non-Teaching Professionals (Admin Type)</b>								
General Funds (10-19)	116.5	119.0	(2.5)	113.8	114.9	(1.1)	(2.7)	(4.2)
Food Services (Fund 21)	4.0	4.0	0.0	4.0	4.0	0.0	0.0	0.0
DPGF (Fund 22)	3.0	3.1	(0.1)	3.1	4.1	(1.0)	0.0	1.0
Capital Reserve (Fund 43)	3.0	3.0	0.0	2.0	3.0	(1.0)	(1.0)	0.0
Insurance/Benefits (Fund 64)	1.5	1.6	(0.1)	1.5	1.6	(0.1)	0.0	0.0
Production Printing (Fund 68)	1.0	1.0	0.0	1.0	2.0	(1.0)	0.0	1.0
	<u>129.0</u>	<u>131.7</u>	<u>(2.7)</u>	<u>125.3</u>	<u>129.5</u>	<u>(4.2)</u>	<u>(3.7)</u>	<u>(2.2)</u>
<b>Teachers (Incl LTE's)</b>								
General Funds (10-19)	1,683.7	1,747.0	(63.3)	1,706.4	1,755.5	(49.1)	22.7	8.5
DPGF (Fund 22)	159.7	172.6	(12.9)	143.4	175.1	(31.8)	(16.3)	2.5
	<u>1,843.4</u>	<u>1,919.6</u>	<u>(76.2)</u>	<u>1,849.8</u>	<u>1,930.6</u>	<u>(80.9)</u>	<u>6.4</u>	<u>11.1</u>
<b>ESP Employees (T/A's, Bus, Food, Secty's)</b>								
General Funds (10-19)	1,091.3	1,183.2	(91.9)	1,141.4	1,226.8	(85.4)	50.1	43.6
Food Services (Fund 21)	173.8	175.4	(1.6)	181.8	191.4	(9.5)	8.0	16.0
DPGF (Fund 22)	45.8	36.6	9.2	41.5	50.0	(8.5)	(4.3)	13.4
Capital Reserve (Fund 43)	0.5	0.5	0.0	0.5	0.5	0.0	0.0	0.0
Insurance/Benefits (Fund 64)	1.7	2.0	(0.3)	2.0	2.0	0.0	0.3	0.0
Production Printing (Fund 68)	12.8	18.0	(5.2)	14.0	18.0	(4.0)	1.2	0.0
Sch/Student Activities (Fd 74)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>1,325.9</u>	<u>1,415.7</u>	<u>(89.8)</u>	<u>1,381.3</u>	<u>1,488.7</u>	<u>(107.4)</u>	<u>55.3</u>	<u>73.0</u>
<b>Total - All Funds</b>								
General Funds (10-19)	3,004.0	3,164.7	(160.7)	3,075.0	3,210.6	(135.6)	71.0	45.9
Food Services (Fund 21)	178.8	180.4	(1.6)	186.8	196.4	(9.6)	8.0	16.0
DPGF (Fund 22)	212.4	218.2	(5.8)	190.8	234.2	(43.4)	(21.6)	16.0
Capital Reserve (Fund 43)	3.5	3.5	0.0	2.5	3.5	(1.0)	(1.0)	0.0
Insurance/Benefits (Fund 64)	3.9	4.3	(0.4)	4.2	4.3	(0.1)	0.3	0.0
Production Printing (Fund 68)	13.8	19.0	(5.2)	15.0	20.0	(5.0)	1.2	1.0
Sch/Student Activities (Fd 74)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>3,416.4</u>	<u>3,590.1</u>	<u>(173.7)</u>	<u>3,474.3</u>	<u>3,669.0</u>	<u>(194.7)</u>	<u>57.9</u>	<u>78.9</u>
<b>Total Without Teachers</b>	<u>1,573.0</u>	<u>1,670.5</u>	<u>(97.5)</u>	<u>1,624.5</u>	<u>1,738.4</u>	<u>(113.9)</u>	<u>51.5</u>	<u>67.8</u>

	FY 14/15 Adopted			FY 15/16 Adopted			Actuals Variance	Budget Variance
	12/31/14 Actual	Budgeted FTE	Variance	12/31/15 Actual	Budgeted FTE	Variance		
<b>Central Admin</b>								
General Fund Administrators	21.5	21.5	0.0	21.5	21.5	0.0	0.0	0.0
Food Services Administrators	1.0	1.0	0.0	1.0	1.0	0.0	0.0	0.0
DPGF Administrators	1.9	1.9	0.0	1.9	1.9	0.0	0.0	0.0
Insurance/Benefits Administrators	0.7	0.7	0.0	0.7	0.7	0.0	0.0	0.0
Prof General Funds (10-19)	94.5	96.0	(1.5)	96.8	97.9	(1.1)	2.3	1.8
Prof Food Services (Fund 21)	4.0	4.0	0.0	4.0	4.0	0.0	0.0	0.0
Prof DPGF (Fund 22)	2.0	2.1	(0.1)	2.1	2.1	0.0	0.1	0.0
Prof Capital Reserve (Fund 43)	3.0	3.0	0.0	2.0	3.0	(1.0)	(1.0)	0.0
Prof Insurance/Benefits (Fund 64)	1.5	1.6	(0.1)	1.5	1.6	(0.1)	0.0	0.0
Prof Production Printing (Fund 68)	1.0	1.0	0.0	1.0	2.0	(1.0)	0.0	1.0
Tchrs General Funds (10-19)	5.3	5.3	0.0	5.3	5.3	0.0	0.0	0.0
Tchrs DPGF (Fund 22)	9.0	9.0	0.0	10.0	10.0	0.0	1.0	1.0
ESP General Funds (10-19)	92.9	93.9	(1.0)	94.7	95.9	(1.2)	1.8	2.0
ESP Food Services (Fund 21)	6.7	6.7	0.0	8.9	8.9	0.0	2.2	2.2
ESP DPGF (Fund 22)	5.4	5.4	0.0	5.4	5.4	0.0	0.0	0.0
ESP Capital Reserve (Fund 43)	0.5	0.5	0.0	0.5	0.5	0.0	0.0	0.0
ESP Insurance/Benefits (Fund 64)	1.7	2.0	(0.3)	2.0	2.0	0.0	0.3	0.0
ESP Production Printing (Fund 68)	12.8	18.0	(5.2)	14.0	18.0	(4.0)	1.2	0.0
	<u>265.3</u>	<u>273.5</u>	<u>(8.2)</u>	<u>273.1</u>	<u>281.5</u>	<u>(8.4)</u>	<u>7.9</u>	<u>8.0</u>

**Colorado Springs School District 11**  
**FTE Summary Quarterly Actuals**

	FY15-16				FY14-15				FY13-14			
	6/30/16	3/31/16	12/31/15	9/30/15	6/30/15	3/31/15	12/31/14	9/30/14	6/30/14	3/31/14	12/31/13	9/30/13
<b>Administrators (Included Principals)</b>												
General Fund (Fds 10-19)			113.5	112.5	112.5	111.5	112.5	114.0	114.5	114.5	113.5	115.0
Food Svcs (Fd 21) prev Fd 51			1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
DPGF Fund (Fd 22)			2.9	2.9	3.9	3.9	3.9	3.9	4.9	4.9	4.9	4.9
Athletics Fund (Fd 23)			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transportation Fund (Fd 25)			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Information Technology (Fd 29)			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Building Fund (Fd 41)			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Cap Res Fd (Fd 43) prev Fd 21			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Risk Related Activities (Fd 64)			0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7
	0.0	0.0	118.1	117.1	118.1	117.1	118.1	119.6	121.1	121.1	120.1	121.6
<b>Non-Teaching Professionals (Admin Type)</b>												
General Fund (Fds 10-19)			113.8	112.8	116.5	115.5	116.5	116.4	115.2	117.2	116.2	110.1
Food Svcs (Fd 21) prev Fd 51			4.0	4.0	4.0	4.0	4.0	4.0	3.0	4.0	4.0	4.0
DPGF Fund (Fd 22)			3.1	3.1	4.0	4.0	3.0	3.1	4.1	4.1	4.1	6.1
Athletics Fund (Fd 23)			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transportation Fund (Fd 25)			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Information Technology (Fd 29)			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Building Fund (Fd 41)			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Cap Res Fd (Fd 43) prev Fd 21			2.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Community Ed Fund (Fd 56)			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Risk Related Activities (Fd 64)			1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Production Printing (Fd 68)			1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
	0.0	0.0	125.4	125.4	130.0	129.0	129.0	129.0	127.8	130.8	129.8	125.7
<b>Teachers (Incl LTE's)</b>												
General Fund (Fds 10-19)			1,706.4	1,709.4	1,696.1	1,698.2	1,683.7	1,675.8	1,680.0	1,686.0	1,686.8	1,683.2
DPGF Fund (Fd 22)			143.4	136.1	149.8	151.8	159.7	155.5	158.0	158.0	151.9	148.5
Information Technology (Fd 29)			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Community Ed Fund (Fd 56)			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	0.0	0.0	1,849.8	1,845.5	1,845.9	1,850.0	1,843.4	1,831.3	1,838.0	1,844.0	1,838.7	1,831.7
<b>ESP Employees (T/A's, Bus, Food, Secty's)</b>												
General Fund (Fds 10-19)			1,141.4	1,110.6	1,092.6	1,106.3	1,091.3	1,046.3	1,077.0	1,092.9	1,088.3	1,058.9
Food Svcs (Fd 21) prev Fd 51			181.8	184.9	161.7	175.3	173.8	169.1	159.7	168.3	170.3	168.8
DPGF Fund (Fd 22)			41.5	39.1	44.8	45.0	45.8	43.1	43.0	43.0	41.8	41.0
Athletics Fund (Fd 23)			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transportation Fund (Fd 25)			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Information Technology (Fd 29)			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Building Fund (Fd 41)			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Cap Res Fd (Fd 43) prev Fd 21			0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Community Ed Fund (Fd 56)			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Risk Related Activities (Fd 64)			2.0	2.0	3.0	2.0	1.7	1.7	1.7	1.7	1.7	1.7
Production Printing (Fd 68)			14.0	11.8	11.8	12.8	12.8	13.8	13.0	13.8	13.8	13.8
SSA (Fd 74)			0.0	0.0					4.6	4.6	4.1	4.1
	0.0	0.0	1,381.2	1,348.9	1,314.4	1,341.9	1,325.9	1,274.5	1,299.5	1,324.8	1,320.5	1,288.8
<b>Total - All Funds</b>												
General Fund (Fds 10-19)	0.0	0.0	3,075.1	3,045.3	3,017.7	3,031.5	3,004.0	2,952.5	2,986.7	3,010.6	3,004.8	2,967.2
Food Svcs (Fd 21) prev Fd 51	0.0	0.0	186.8	189.9	166.7	180.3	178.8	174.1	163.7	173.3	175.3	173.8
DPGF Fund (Fd 22)	0.0	0.0	190.9	181.2	202.5	204.7	212.4	205.6	210.0	210.0	202.7	200.5
Athletics Fund (Fd 23)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transportation Fund (Fd 25)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Information Technology (Fd 29)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Building Fund (Fd 41)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Cap Res Fd (Fd 43) prev Fd 21	0.0	0.0	2.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Community Ed Fund (Fd 56)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Risk Related Activities (Fd 64)	0.0	0.0	4.2	4.2	5.2	4.2	3.9	3.9	3.9	3.9	3.9	3.9
Production Printing (Fd 68)	0.0	0.0	15.0	12.8	12.8	13.8	13.8	14.8	14.0	14.8	14.8	14.8
SSA (Fd 74)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.6	4.6	4.1	4.1
	0.0	0.0	3,474.5	3,436.9	3,408.4	3,438.0	3,416.4	3,354.4	3,386.4	3,420.7	3,409.1	3,367.8
<b>Total Without Teachers</b>	0.0	0.0	1,624.7	1,591.4	1,562.5	1,588.0	1,573.0	1,523.1	1,548.4	1,576.7	1,570.4	1,536.1

