

Morgan County School District Re-3
Summary of Revenues and Expenditures – Budget to Actual
For the Month to Date and Year to Date Ended May 2013, and
2012-2013 Budget Month to Date and Year to Date
Ended May 2013

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MORGAN COUNTY SCHOOL DISTRICT RE-3
SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
GENERAL FUND (FUND 10)
CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
FOR THE MONTH TO DATE ENDED MAY 31, 2013, YEAR TO DATE ENDED MAY 31, 2013,
AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MAY 31, 2013

	ACTUAL		BUDGETED		MONTHLY BUDGET		YEAR TO DATE PERCENT
	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	BUDGET PERCENT	BUDGET PERCENT	
	MAY 2013	YEAR TO DATE 5/31/2013	MONTH	YEAR TO DATE 2012-2013	8.33%	86.08%	
REVENUES							
PROPERTY/SPEC. OWNERSHIP TAXES	\$ 2,458,133	\$ 5,331,524	\$ 516,125	\$ 5,677,380	39.69%	86.08%	
STATE EQUALIZATION	1,108,500	12,134,526	1,108,500	12,193,505	8.33%	91.22%	
STATE FUNDS	40,714	841,330	69,155	760,707	4.91%	101.38%	
FEDERAL FUNDS	-	562,110	53,423	641,072	0.00%	87.68%	
OTHER REVENUE	8,861	176,800	7,375	88,500	10.01%	199.77%	
FISCAL RESERVE	-	-	-	-	0.00%	0.00%	
TOTAL REVENUE	3,616,208	19,046,290	1,754,578	19,300,366	17.18%	90.46%	
EXPENDITURES							
SALARY	1,196,918	12,608,900	1,164,088	12,804,971	8.57%	90.26%	
BENEFITS	367,883	3,977,073	372,500	4,097,497	8.23%	88.97%	
PURCHASED SERVICES	207,554	1,087,369	93,927	1,033,192	18.41%	96.47%	
SUPPLIES / MATERIALS	114,820	1,164,955	106,085	1,166,994	9.02%	91.51%	
CAPITAL OUTLAY	13,147	65,512	5,170	62,042	21.19%	105.59%	
OTHER	(13,054)	168,721	9,046	108,552	-12.03%	155.43%	
TOTAL EXPENDITURES	1,887,268	19,072,530	1,750,816	19,258,972	8.98%	90.78%	
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	1,728,940	(26,240)	3,762	41,394			
ALLOCATIONS							
CAPITAL RESERVE	-	(519,000)	(43,250)	(475,750)			
INSURANCE FUND	-	(375,000)	(31,250)	(343,750)			
COLORADO PRESCHOOL	-	(323,128)	(26,927)	(296,201)			
TOTAL ALLOCATIONS	-	(1,217,128)	(101,427)	(1,115,701)			
TRANSFERS IN	-	-	(7,083)	(77,917)			
TRANSFERS OUT	-	-	(7,083)	(77,917)			
NET TRANSFERS	-	-	(7,083)	(77,917)			
NET ALLOCATIONS / TRANSFERS	-	(1,217,128)	(108,510)	(1,193,618)			
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ 1,728,940	\$ (1,243,368)	\$ (104,748)	\$ (1,152,224)			
CASH BALANCE							
JULY 1, 2012	\$ 9,292,944						
APRIL 30, 2013	\$ 5,745,653						
MAY 31, 2013	\$ 7,621,290						
PROJECTED FUND BALANCE ON 6-30-13							
PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES							
							31.29%

MORGAN COUNTY SCHOOL DISTRICT RE-3
 GENERAL FUND EXPENDITURES BY BUILDING, DEPARTMENT AND PROGRAM
 FOR THE YEAR TO DATE ENDED MAY 31, 2013
 GENERAL FUND (FUND 10)
 BREAKDOWN BY BUILDING
 FOR THE MONTH AND YEAR TO DATE ENDED MAY 2013

ACTUAL EXPENDITURES	BUILDINGS										TOTAL ALL BUILDINGS	
	SPECIAL EDUCATION	101 PIONEER	102 COLUMBINE	103 GREEN ACRES	104 SHERMAN	105 BAKER	200 MIDDLE SCHOOL	300 HIGH SCHOOL	302 LINCOLN	303 ADVANCE		
<u>MONTHLY EXPENDITURES</u>												
SALARY	\$ 155,098	\$ 88,605	\$ 84,870	\$ 102,348	\$ 69,279	\$ 119,173	\$ 149,401	\$ 230,896	\$ 23,865	\$ 2,827	\$ 1,026,362	
BENEFITS	46,602	27,806	27,063	32,524	21,753	39,369	45,549	72,422	6,310	516	319,914	
PURCHASED SERVICES	17,904	468	620	149	140	589	490	1,920	135	-	22,415	
SUPPLIES / MATERIALS	455	5,646	5,823	5,094	4,185	8,172	10,957	30,100	940	-	71,372	
CAPITAL OUTLAY	-	-	-	873	-	-	1,287	4,871	-	-	7,031	
OTHER	3,442	63	216	486	426	240	2,449	3,268	36	-	10,626	
TOTAL MONTHLY EXPENDITURES	223,501	122,588	118,592	141,474	95,783	167,543	210,133	343,477	31,286	3,343	1,457,720	

<u>YEAR TO DATE EXPENDITURES</u>												
SALARY	\$ 1,569,274	\$ 880,308	\$ 894,273	\$ 1,017,360	\$ 689,068	\$ 1,215,116	\$ 1,555,384	\$ 2,405,420	\$ 258,247	\$ 20,911	\$ 10,505,361	
BENEFITS	521,183	283,727	293,933	347,314	222,873	426,213	506,679	785,434	72,057	4,482	3,463,895	
PURCHASED SERVICES	261,037	6,919	4,818	3,207	2,435	6,849	13,316	19,203	1,296	-	319,080	
SUPPLIES / MATERIALS	11,942	53,289	51,536	52,697	55,151	87,716	112,900	234,395	9,813	119	669,558	
CAPITAL OUTLAY	5,076	-	2,754	1,965	1,230	2,333	4,793	9,725	-	-	27,876	
OTHER	5,751	6,249	6,650	9,756	6,701	3,349	13,565	12,900	957	-	65,878	
TOTAL ACTUAL EXPENDITURES	\$ 2,374,263	\$ 1,230,492	\$ 1,253,964	\$ 1,432,299	\$ 977,458	\$ 1,741,576	\$ 2,206,637	\$ 3,467,077	\$ 342,370	\$ 25,512	\$ 15,051,648	

<u>BUDGETED EXPENDITURES</u>											
PERIOD TO DATE	2,424,811	1,256,893	1,270,480	1,486,532	977,235	1,771,237	2,444,900	3,517,363	352,351	26,149	15,327,950
TOTAL BUDGET	2,645,248	1,371,156	1,385,978	1,621,671	1,066,074	1,932,258	2,448,982	3,837,123	384,383	28,526	16,721,400
YTD BUDGET PERCENT(91.66)	89.76%	89.74%	90.47%	88.32%	91.69%	90.13%	90.10%	90.36%	89.07%	89.43%	90.01%

MORGAN COUNTY SCHOOL DISTRICT RE-3
 GENERAL FUND EXPENDITURES BY BUILDING, DEPARTMENT AND PROGRAM
 FOR THE YEAR TO DATE ENDED MAY 31, 2013
 GENERAL FUND (FUND 10)
 BREAKDOWN FOR OTHER SUPPORT SERVICES
 FOR THE YEAR TO DATE ENDED MAY 2013

ACTUAL EXPENDITURES	DEPARTMENTS										TOTAL ALL DEPTS.	TOTAL GENERAL FUND	
	710 MAINT.	711 OPERATIONS	720 TRANSPORTATION	730 WAREHOUSE	750 GROUNDS	760 PRINTSHOP	974 MCC	975 BOCES	ALL OTHER DEPTS.				
<u>MONTHLY EXPENDITURES</u>													
SALARY	\$ 9,679	\$ 3,532	\$ 48,036	\$ 2,286	\$ 17,055	\$ 2,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,221	\$ 1,196,918
BENEFITS	3,460	628	13,964	936	5,688	1,011	-	-	-	-	-	25,687	367,883
PURCHASED SERVICES	1,200	19,438	426	110	-	9	133,139	-	6,564	-	-	160,886	207,554
SUPPLIES / MATERIALS	569	14,954	22,531	94	377	658	-	-	579	-	-	39,762	114,820
CAPITAL OUTLAY	-	-	408	-	-	3,600	-	-	-	-	-	4,008	13,147
OTHER	-	-	(33,628)	-	-	(762)	-	-	-	-	-	(34,390)	(13,054)
TOTAL MONTHLY EXPENDITURES	14,908	38,552	51,737	3,426	23,120	7,149	133,139	-	7,143	-	7,143	279,174	1,887,268

<u>YEAR TO DATE EXPENDITURES</u>													
SALARY	\$ 105,366	\$ 30,855	\$ 365,712	\$ 24,974	\$ 198,512	\$ 31,237	\$ -	\$ -	\$ 14,427	\$ -	\$ -	\$ 771,083	\$ 12,608,900
BENEFITS	38,097	5,306	123,962	10,897	66,754	12,900	-	-	3,641	-	-	261,557	3,977,073
PURCHASED SERVICES	16,046	228,537	6,646	1,918	7,593	25,003	234,388	14,364	7,882	-	-	542,377	1,087,369
SUPPLIES / MATERIALS	2,996	107,145	188,755	1,306	3,434	22,225	-	-	6,139	-	-	332,000	1,164,955
CAPITAL OUTLAY	500	2,949	2,802	-	2,000	5,130	-	-	-	-	-	13,381	65,512
OTHER	369	-	(141,876)	-	-	(26,024)	-	-	-	-	-	(167,531)	168,721
TOTAL ACTUAL EXPENDITURES	\$ 163,374	\$ 374,792	\$ 546,001	\$ 39,095	\$ 278,293	\$ 70,471	\$ 234,388	\$ 14,364	\$ 32,089	\$ -	\$ 1,752,867	\$ 19,072,530	

<u>BUDGETED EXPENDITURES</u>													
PERIOD TO DATE	164,859	372,466	547,524	56,828	288,361	78,084	201,667	17,556	20,117	-	-	1,747,463	19,258,971
TOTAL BUDGET	179,846	406,327	597,299	61,994	314,576	85,183	220,000	19,152	21,946	-	-	1,906,323	21,009,787
YTD BUDGET PERCENT (91.66)	90.84%	92.24%	91.41%	63.06%	88.47%	82.73%	106.54%	75.00%	146.22%	-	-	91.95%	90.78%

MORGAN COUNTY SCHOOL DISTRICT RE-3
 SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
 MILL LEVY FUND (FUND 13)
 CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
 FOR THE MONTH TO DATE ENDED MAY 31, 2013, YEAR TO DATE ENDED MAY 31, 2013
 AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MAY 31, 2013

	ACTUAL EXPENDITURES		BUDGETED EXPENDITURES		MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (91.66)
	MAY 2013	YEAR TO DATE 5/31/2013	MONTH	YEAR TO DATE		
REVENUES						
PROPERTY TAXES	\$ 244,014	\$ 462,504	\$ 45,000	\$ 495,000	45.19%	85.65%
OTHER REVENUE	5	142	233	2,567	0.18%	5.07%
TOTAL REVENUE	244,019	462,646	45,233	497,567	44.96%	85.23%
EXPENDITURES						
SALARY	-	-	-	-	0.00%	0.00%
BENEFITS	-	-	-	-	0.00%	0.00%
PURCHASED SERVICES	29,116	286,466	29,167	320,833	8.32%	81.85%
SUPPLIES / MATERIALS	-	8,337	-	-	0.00%	0.00%
CAPITAL OUTLAY	13,475	200,705	37,578	413,353	2.95%	44.51%
OTHER	-	-	-	-	0.00%	0.00%
TOTAL EXPENDITURES	42,591	495,508	66,745	734,186	5.32%	61.87%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	201,428	(32,862)	(21,512)	(236,619)		
ALLOCATIONS						
CAPITAL RESERVE	-	-	-	-	-	-
INSURANCE FUND	-	-	-	-	-	-
COLORADO PRESCHOOL	-	-	-	-	-	-
TOTAL ALLOCATIONS	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-
NET TRANSFERS	-	-	-	-	-	-
NET ALLOCATIONS / TRANSFERS	-	-	-	-	-	-
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ 201,428	\$ (32,862)	\$ (21,512)	\$ (236,619)	\$ (258,131)	

CASH BALANCE					
JULY 1, 2012	\$ 387,834				\$
APRIL 30, 2013	\$ 114,079				
MAY 31, 2013	\$ 200,899				
PROJECTED FUND BALANCE ON 6-30-13					\$
PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$0.0/\$800,931)					0.00%

MORGAN COUNTY SCHOOL DISTRICT RE-3
SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
DAYCARE FUND (FUND 14)
CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
FOR THE MONTH TO DATE ENDED MAY 31, 2013, YEAR TO DATE ENDED MAY 31, 2013
AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MAY 31, 2013

	ACTUAL		BUDGETED EXPENDITURES				YEAR TO DATE	
	EXPENDITURES	EXPENDITURES	MONTH	YEAR TO DATE	TOTAL BUDGET	MONTHLY BUDGET	YEAR TO DATE BUDGET	
					2012-2013	PERCENT	PERCENT	
REVENUES								
TUITION	9,483	\$ 86,755	7,125	78,375	\$ 85,500	11.09%	101.47%	
TUITION REIMBURSEMENT	443	8,251	-	-	-	0.00%	0.00%	
GRANTS	-	7,902	750	8,250	9,000	0.00%	87.80%	
OTHER INCOME	6,004	6,064	673	7,398	8,070	74.40%	75.14%	
TOTAL REVENUES	15,930	108,972	8,548	94,023	102,570	15.53%	106.24%	
EXPENDITURES								
SALARY	5,118	76,904	7,639	84,028	91,667	5.58%	83.89%	
BENEFITS	922	17,854	1,431	15,746	17,177	5.37%	103.94%	
PURCHASED SERVICES	4	933	94	1,036	1,130	0.35%	82.57%	
SUPPLIES / MATERIALS	545	4,781	625	6,875	7,500	7.27%	63.75%	
CAPITAL OUTLAY	-	-	42	458	500	0.00%	0.00%	
OTHER	19	4,439	196	2,154	2,350	0.81%	188.89%	
TOTAL EXPENDITURES	6,608	104,911	10,027	110,297	120,324	5.49%	87.19%	
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	9,322	4,061	(1,479)	(16,274)	(17,754)			
ALLOCATIONS								
CAPITAL RESERVE	-	-	-	-	-			
INSURANCE FUND	-	-	-	-	-			
COLORADO PRESCHOOL	-	-	-	-	-			
TOTAL ALLOCATIONS	-	-	-	-	-			
TRANSFERS IN	-	-	-	-	-			
TRANSFERS OUT	-	-	-	-	-			
NET TRANSFERS	-	-	-	-	-			
NET ALLOCATIONS / TRANSFERS	-	-	-	-	-			
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ 9,322	\$ 4,061	\$ (1,479)	\$ (16,274)	\$ (17,754)			
CASH BALANCE								
JULY 1, 2012	\$	47,669						
APRIL 30, 2013	\$	43,100						
MAY 31, 2013	\$	52,422						
PROJECTED FUND BALANCE ON 6-30-13					\$ 28,530			
PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES							23.71%	

MORGAN COUNTY SCHOOL DISTRICT RE-3
SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
CAPITAL RESERVE FUND (FUND 17)
CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
FOR THE MONTH TO DATE ENDED MAY 31, 2013, YEAR TO DATE ENDED MAY 31, 2013
AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MAY 31, 2013

	ACTUAL EXPENDITURES			BUDGETED EXPENDITURES			MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (91.66)
	MAY 2013	YEAR TO DATE 5/31/2013	MONTH	YEAR TO DATE 45,833	TOTAL BUDGET 2012-2013	MONTHLY BUDGET PERCENT (8.33)		
REVENUES								
E-RATE	\$ -	\$ 55,263	\$ 4,167	\$ 45,833	\$ 50,000	0.00%	110.53%	
STATE GRANT - BEST	53,620	53,620	-	-	-	0.00%	0.00%	
OTHER REVENUE	11	11,251	1,260	13,860	15,120	0.07%	74.41%	
TOTAL REVENUES	53,631	120,134	5,427	59,693	65,120	82.36%	184.48%	
EXPENDITURES								
SALARY	-	-	-	-	-	0.00%	0.00%	
BENEFITS	-	-	-	-	-	0.00%	0.00%	
PURCHASED SERVICES	-	-	-	-	-	0.00%	0.00%	
SUPPLIES / MATERIALS	-	-	-	-	-	0.00%	0.00%	
CAPITAL OUTLAY	24,891	660,740	48,677	535,443	584,120	4.26%	113.12%	
OTHER	-	-	-	-	-	0.00%	0.00%	
TOTAL EXPENDITURES	24,891	660,740	48,677	535,443	584,120	4.26%	113.12%	
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	28,740	(540,606)	(43,250)	(475,750)	(519,000)			
ALLOCATIONS								
CAPITAL RESERVE	-	519,000	43,250	475,750	519,000			
INSURANCE FUND	-	-	-	-	-			
COLORADO PRESCHOOL	-	-	-	-	-			
TOTAL ALLOCATIONS	-	519,000	43,250	475,750	519,000			
TRANSFERS IN	-	-	-	-	-			
TRANSFERS OUT	-	-	-	-	-			
NET TRANSFERS	-	-	-	-	-			
NET ALLOCATIONS / TRANSFERS	-	519,000	43,250	475,750	519,000			
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ 28,740	\$ (21,606)	\$ -	\$ -	\$ -			
CASH BALANCE								
JULY 1, 2012	\$ 298,863							
APRIL 30, 2013	\$ 233,278							
MAY 31, 2013	\$ 376,626							
PROJECTED FUND BALANCE ON 6-30-13					\$ 382,889			
PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES							65.55%	

MORGAN COUNTY SCHOOL DISTRICT RE-3
SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
INSURANCE FUND (FUND 18)
CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
FOR THE MONTH TO DATE ENDED MAY 31, 2013, YEAR TO DATE ENDED MAY 31, 2013
AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MAY 31, 2013

	ACTUAL		BUDGETED		YEAR TO		MONTHLY		YEAR TO	
	EXPENDITURES		EXPENDITURES		DATE		BUDGET PERCENT		DATE	
	MAY 2013	5/31/2013	MONTH	YEAR TO DATE	2012-2013	2012-2013	(8.33)	(91.66)		
REVENUES										
INSURANCE CLAIMS	13	1,042	\$ 1,250	\$ 13,750	\$ 15,000	\$ 15,000	0.09%	6.95%		
OTHER REVENUE	3	46	1,670	18,365	20,035	20,035	0.01%	0.23%		
TOTAL REVENUES	16	1,088	2,920	32,115	35,035	35,035	0.05%	3.11%		
EXPENDITURES										
SALARY	-	-	-	-	-	-	0.00%	0.00%		
BENEFITS	-	-	-	-	-	-	0.00%	0.00%		
PURCHASED SERVICES	650	337,696	33,922	373,137	407,058	407,058	0.16%	82.96%		
SUPPLIES / MATERIALS	-	-	-	-	-	-	0.00%	0.00%		
CAPITAL OUTLAY	-	90	-	-	-	-	0.00%	0.00%		
OTHER	-	-	-	-	-	-	0.00%	0.00%		
TOTAL EXPENDITURES	650	337,786	33,922	373,137	407,058	407,058	0.16%	82.98%		
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(634)	(336,698)	(31,002)	(341,022)	(372,023)	(372,023)				
ALLOCATIONS										
CAPITAL RESERVE	-	-	-	-	-	-				
INSURANCE FUND	-	375,000	31,250	343,750	375,000	375,000				
COLORADO PRESCHOOL	-	-	-	-	-	-				
TOTAL ALLOCATIONS	-	375,000	31,250	343,750	375,000	375,000				
TRANSFERS IN	-	-	-	-	-	-				
TRANSFERS OUT	-	-	-	-	-	-				
NET TRANSFERS	-	-	-	-	-	-				
NET ALLOCATIONS / TRANSFERS	-	375,000	31,250	343,750	375,000	375,000				
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(634)	38,302	\$ 248	\$ 2,728	\$ 2,977	\$ 2,977				
CASH BALANCE										
JULY 1, 2012		\$ 210,617								
APRIL 30, 2013		\$ 249,553								
MAY 31, 2013		\$ 248,919								
PROJECTED FUND BALANCE ON 6-30-13					\$ 226,994					
PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES										55.76%

MORGAN COUNTY SCHOOL DISTRICT RE-3
 SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
 COLORADO PRESCHOOL FUND (FUND 19)

CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
 FOR THE MONTH TO DATE ENDED MAY 31, 2013, YEAR TO DATE ENDED MAY 31, 2013
 AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MAY 31, 2013

	ACTUAL EXPENDITURES		BUDGETED EXPENDITURES				YEAR TO DATE BUDGET PERCENT	
	MONTH	YEAR TO DATE	MONTH	YEAR TO DATE	TOTAL BUDGET	MONTHLY BUDGET PERCENT	YEAR TO DATE BUDGET PERCENT	
REVENUES								
FEDERAL FUNDS	\$ -	\$ 2,182	\$ 233	\$ 2,567	\$ 2,800	0.00%	77.93%	
OTHER REVENUE	24	221	25	275	300	8.00%	73.67%	
TOTAL REVENUES	24	2,403	258	2,842	3,100	0.77%	77.52%	
EXPENDITURES								
SALARY	20,853	162,552	14,639	161,033	175,672	11.87%	92.53%	
BENEFITS	6,934	66,925	7,411	81,516	88,927	7.80%	75.26%	
PURCHASED SERVICES	93	12,005	492	5,408	5,900	1.58%	203.47%	
SUPPLIES / MATERIALS	1,570	9,335	1,833	20,167	22,000	7.14%	42.43%	
CAPITAL OUTLAY	-	2,196	1,250	13,750	15,000	0.00%	14.64%	
OTHER	7,156	31,154	3,000	33,000	36,000	19.88%	86.54%	
TOTAL EXPENDITURES	36,606	284,167	28,625	314,874	343,499	10.66%	82.73%	
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(36,582)	(281,764)	(28,367)	(312,032)	(340,399)			
ALLOCATIONS								
CAPITAL RESERVE	-	-	-	-	-			
INSURANCE FUND	-	-	-	-	-			
COLORADO PRESCHOOL	-	323,128	26,927	296,201	323,128			
TOTAL ALLOCATIONS	-	323,128	26,927	296,201	323,128			
TRANSFERS IN	-	-	-	-	-			
TRANSFERS OUT	-	-	-	-	-			
NET TRANSFERS	-	-	-	-	-			
NET ALLOCATIONS / TRANSFERS	-	323,128	26,927	296,201	323,128			
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (36,582)	\$ 41,364	\$ (1,440)	\$ (15,831)	\$ (17,271)			
CASH BALANCE								
JULY 1, 2012	\$ -	\$ 253,421					\$ 230,597	
APRIL 30, 2013	\$ -	\$ 331,367						
MAY 31, 2013	\$ -	\$ 294,785					67.13%	

MORGAN COUNTY SCHOOL DISTRICT RE-3
 CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
 SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
 FEDERAL PROGRAMS FUND (FUND 22) - HEADSTART GRANT
 FOR THE MONTH TO DATE ENDED MAY 31, 2013, YEAR TO DATE ENDED MAY 31, 2013
 AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MAY 31, 2013

	ACTUAL		BUDGETED		YEAR TO DATE BUDGET PERCENT	YEAR TO DATE BUDGET PERCENT
	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES		
REVENUES						
FEDERAL FUNDS		YEAR TO DATE	MONTH	YEAR TO DATE	TOTAL BUDGET	
OTHER REVENUE	MAY 2013	5/31/2013	5/31/2013	2012-2013	2012-2013	(91.66)
	\$ -	\$ 652,687	\$ 59,520	\$ 654,715	\$ 714,235	91.38%
		340	-	-	-	0.00%
TOTAL REVENUES	-	653,027	59,520	654,715	714,235	91.43%
EXPENDITURES						
SALARY	35,349	337,753	33,211	365,322	398,533	84.75%
BENEFITS	12,980	139,866	13,107	144,182	157,289	88.92%
PURCHASED SERVICES	2,382	47,209	2,153	23,678	25,831	182.76%
SUPPLIES / MATERIALS	2,821	16,253	1,266	13,929	15,195	106.96%
CAPITAL OUTLAY	368	11,928	83	917	1,000	1192.80%
OTHER	12,033	50,525	9,699	106,688	116,387	43.41%
TOTAL EXPENDITURES	65,933	603,534	59,519	654,716	714,235	9.23%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(65,933)	49,493	1	(1)	-	84.50%
ALLOCATIONS						
CAPITAL RESERVE	-	-	-	-	-	
INSURANCE FUND	-	-	-	-	-	
COLORADO PRESCHOOL	-	-	-	-	-	
TOTAL ALLOCATIONS	-	-	-	-	-	
TRANSFERS IN	-	-	-	-	-	
TRANSFERS OUT	-	-	-	-	-	
NET TRANSFERS	-	-	-	-	-	
NET ALLOCATIONS / TRANSFERS	-	-	-	-	-	
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (65,933)	\$ 49,493	\$ 1	\$ (1)	\$ -	
CASH BALANCE						
JULY 1, 2012		\$ (127,854)				
APRIL 30, 2013		\$ (12,428)				
MAY 31, 2013		\$ (128,922)				
PROJECTED FUND BALANCE ON 6-30-13					\$ -	
PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (50/\$714,235)						0.00%

MORGAN COUNTY SCHOOL DISTRICT RE-3
 SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
 PUPIL ACTIVITIES FUND (FUND 23)

CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
 FOR THE MONTH TO DATE ENDED MAY 31, 2013, YEAR TO DATE ENDED MAY 31, 2013
 AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MAY 31, 2013

	ACTUAL		BUDGETED EXPENDITURES				YEAR TO DATE BUDGET PERCENT (91.66)
	EXPENDITURES	YEAR TO DATE	MONTH	YEAR TO DATE	TOTAL BUDGET	MONTHLY BUDGET PERCENT	
REVENUES		5/31/2013			2012-2013	(8.33)	
	\$	519,836	\$		\$	0.00%	0.00%
EXPENDITURES							
SALARY	-	-	-	-	-	0.00%	0.00%
BENEFITS	-	-	-	-	-	0.00%	0.00%
PURCHASED SERVICES	110	14,165	-	-	-	0.00%	0.00%
SUPPLIES / MATERIALS	8,103	45,648	-	-	-	0.00%	0.00%
CAPITAL OUTLAY	-	-	-	-	-	0.00%	0.00%
OTHER	34,135	434,245	-	-	-	0.00%	0.00%
TOTAL EXPENDITURES	42,348	494,058	-	-	-	0.00%	0.00%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	4,454	25,778	-	-	-		
ALLOCATIONS							
CAPITAL RESERVE	-	-	-	-	-		
INSURANCE FUND	-	-	-	-	-		
COLORADO PRESCHOOL	-	-	-	-	-		
TOTAL ALLOCATIONS	-	-	-	-	-		
TRANSFERS IN	-	-	-	-	-		
TRANSFERS OUT	-	-	-	-	-		
NET TRANSFERS	-	-	-	-	-		
NET ALLOCATIONS / TRANSFERS	-	-	-	-	-		
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ 4,454	\$ 25,778	\$	\$	\$		
CASH BALANCE							
JULY 1, 2012	\$	324,615			\$		
APRIL 30, 2013	\$	346,009					
MAY 31, 2013	\$	350,352					
PROJECTED FUND BALANCE ON 6-30-13					\$		
PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES							0.00%

MORGAN COUNTY SCHOOL DISTRICT RE-3
 SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
 BOND REDEMPTION FUND (FUND 31)
 CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
 FOR THE MONTH TO DATE ENDED MAY 31, 2013, YEAR TO DATE ENDED MAY 31, 2013,
 AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MAY 31, 2013

	ACTUAL EXPENDITURES		BUDGETED EXPENDITURES				YEAR TO DATE	
	YEAR TO DATE 5/31/2013	MONTH 5/31/2013	YEAR TO DATE 1,718,605	TOTAL BUDGET 2012-2013	MONTHLY BUDGET PERCENT	YEAR TO DATE BUDGET PERCENT	DATE	
REVENUES								
PROPERTY TAXES	831,997	\$ 156,237	\$ 1,718,605	\$ 1,874,842	44.38%	84.20%	(91.66)	
PROCEEDS FROM REFUNDING BONDS	-	-	-	-	0.00%	0.00%		
OTHER REVENUE	6	500	5,500	6,000	0.10%	128.08%		
TOTAL REVENUES	832,003	156,737	1,724,105	1,880,842	44.24%	84.34%		
EXPENDITURES								
SALARY	-	-	-	-	0.00%	0.00%		
BENEFITS	-	-	-	-	0.00%	0.00%		
PURCHASED SERVICES	3,500	292	3,208	3,500	0.00%	100.00%		
SUPPLIES / MATERIALS	-	-	-	-	0.00%	0.00%		
CAPITAL OUTLAY	-	-	-	-	0.00%	0.00%		
TRANSFER TO BOND REFUNDING ESCROW	-	-	-	-	0.00%	0.00%		
OTHER	1,573,162	155,944	1,715,380	1,871,324	0.00%	84.07%		
TOTAL EXPENDITURES	1,576,662	156,236	1,718,588	1,874,824	0.00%	84.10%		
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	832,003	501	5,517	6,018				
ALLOCATIONS								
CAPITAL RESERVE	-	-	-	-				
INSURANCE FUND	-	-	-	-				
COLORADO PRESCHOOL	-	-	-	-				
TOTAL ALLOCATIONS	-	-	-	-				
TRANSFERS IN	-	-	-	-				
TRANSFERS OUT	-	-	-	-				
NET TRANSFERS	-	-	-	-				
NET ALLOCATIONS / TRANSFERS	-	-	-	-				
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	832,003	501	5,517	6,018				

CASH BALANCE						
JULY 1, 2012	\$ 1,551,019					
APRIL 30, 2013	\$ 728,627					
MAY 31, 2013	\$ 1,589,324					
PROJECTED FUND BALANCE ON 6-30-13				\$ 1,669,840		
PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES					89.07%	

