

Morgan County School District Re-3
Summary of Revenues and Expenditures – Budget to Actual
For the Month to Date and Quarter to Date Ended March 31, 2013 and 2012,
and Year to Date March 31, 2013 and 2012
2012-2013 Budget Month to Date and Year to Date
Ended March 31, 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, QUARTERS TO DATE ENDED MARCH 31, 2013 AND 2012, YEAR TO DATE ENDED MARCH 31, 2013 AND 2012
AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MARCH 31, 2013

	ACTUAL				BUDGETED				
	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	
	QUARTER TO DATE	YEAR TO DATE	QUARTER TO DATE	YEAR TO DATE	MONTH	YEAR TO DATE	TOTAL BUDGET	MONTHLY BUDGET PERCENT	YEAR TO DATE BUDGET PERCENT
	MARCH 2013	JAN-MAR 2013	3/31/2013	JAN-MAR 2012	3/31/2012	2012-2013	2012-2013	(8.33)	(75.00)
REVENUES									
PROPERTY/SPEC OWNERSHIP TAXES	\$ 1,563,359	\$ 1,870,828	\$ 2,732,603	\$ 1,739,191	\$ 2,510,714	\$ 516,125	\$ 4,645,129	25.24%	44.12%
STATE EQUALIZATION	1,104,464	3,289,422	9,917,525	3,477,388	10,270,234	1,108,500	9,976,504	8.30%	74.56%
STATE FUNDS	63,635	167,297	772,619	124,029	713,766	69,155	622,397	7.67%	93.10%
FEDERAL FUNDS	54,599	166,931	453,261	224,878	770,190	53,423	480,804	8.52%	70.70%
OTHER REVENUE	11,542	62,022	154,247	78,902	232,742	7,375	66,375	13.04%	174.29%
FISCAL RESERVE								0.00%	0.00%
TOTAL REVENUE	2,797,599	5,556,500	14,030,255	5,614,338	14,497,646	1,754,578	15,791,209	13.29%	66.64%
EXPENDITURES									
SALARY	1,122,034	3,715,627	10,290,266	3,712,751	10,231,867	1,164,088	10,476,794	8.03%	73.66%
BENEFITS	354,791	1,069,268	3,252,644	1,238,901	3,239,110	372,500	3,352,498	7.94%	72.77%
PURCHASED SERVICES	112,882	300,065	783,566	255,798	639,358	93,927	845,339	10.02%	69.52%
SUPPLIES / MATERIALS	121,939	363,482	965,540	276,387	877,447	106,085	954,764	9.58%	75.85%
CAPITAL OUTLAY	8,412	19,572	52,260	10,961	50,262	5,170	46,532	13.56%	84.23%
OTHER	71,521	56,278	199,781	65,858	198,587	9,046	81,414	65.89%	184.04%
TOTAL EXPENDITURES	1,791,579	5,524,292	15,544,057	5,560,656	15,236,631	1,750,816	15,737,341	8.53%	73.98%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	1,006,020	32,208	(1,513,802)	53,682	(738,985)	3,762	33,868	45.157	
ALLOCATIONS									
CAPITAL RESERVE	(50,000)	(150,000)	(400,000)	(25,000)	(375,000)	(43,250)	(389,250)	(519,000)	
INSURANCE FUND	-	-	(200,000)	(100,000)	(100,000)	(31,250)	(281,250)	(375,000)	
COLORADO PRESCHOOL	-	-	-	(100,000)	(100,000)	(26,927)	(242,346)	(323,128)	
TOTAL ALLOCATIONS	(50,000)	(150,000)	(600,000)	(125,000)	(475,000)	(101,427)	(912,846)	(1,217,128)	
TRANSFERS IN	-	-	-	(38,417)	(38,417)	(7,083)	(63,750)	(85,000)	
TRANSFERS OUT	-	-	-	(38,417)	(38,417)	(7,083)	(63,750)	(85,000)	
NET TRANSFERS	-	-	-	-	-	-	-	-	
NET ALLOCATIONS / TRANSFERS	(50,000)	(150,000)	(600,000)	(163,417)	(513,417)	(108,510)	(976,596)	(1,302,128)	
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ 956,020	\$ (117,792)	\$ (2,113,802)	\$ (109,735)	\$ (1,252,402)	\$ (104,748)	\$ (942,728)	\$ (1,256,971)	
CASH BALANCE									
JULY 1, 2012		\$ 9,292,944		\$ 8,979,728					\$ 6,574,023
FEBRUARY 28, 2013		\$ 5,618,424		\$ 6,572,212					
MARCH 31, 2013		\$ 6,601,800		\$ 7,510,613					
									31.29%

Cash Deposit with BEST Health Plan- CFR: \$600,000

MORGAN COUNTY SCHOOL DISTRICT RE-3
 GENERAL FUND EXPENDITURES BY BUILDING, DEPARTMENT AND PROGRAM

GENERAL FUND (FUND 10)
 BREAKDOWN BY BUILDING
 FOR THE MONTH AND YEAR TO DATE ENDED MARCH 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		
MONTHLY EXPENDITURES												
SALARY	\$ 147,853	\$ 80,738	\$ 80,960	\$ 95,567	\$ 63,148	\$ 113,892	\$ 142,719	\$ 221,094	\$ 23,724	\$ 2,313	\$ 972,008	
BENEFITS	47,468	26,032	26,359	31,307	19,673	38,435	44,885	69,910	6,285	423	310,777	
PURCHASED SERVICES	37,867	315	111	101	2	502	583	1,648	142	-	41,271	
SUPPLIES / MATERIALS	1,508	4,979	5,612	4,783	6,738	11,703	14,733	30,975	961	-	81,992	
CAPITAL OUTLAY	-	-	-	-	-	170	1,326	358	-	-	1,854	
OTHER	204	93	-	63	158	32	1,858	615	26	-	3,049	
TOTAL MONTHLY EXPENDITURES	234,900	112,157	113,042	131,821	89,719	164,734	206,104	324,600	31,138	2,736	1,410,951	
YEAR TO DATE EXPENDITURES												
SALARY	\$ 1,268,894	\$ 709,530	\$ 728,152	\$ 820,065	\$ 555,463	\$ 984,794	\$ 1,263,904	\$ 1,956,653	\$ 211,022	\$ 15,900	\$ 8,514,377	
BENEFITS	428,219	229,651	240,458	283,598	180,246	348,861	416,107	643,075	59,424	2,993	2,832,632	
PURCHASED SERVICES	203,700	5,787	4,047	2,957	2,072	5,824	12,477	15,386	1,013	-	253,263	
SUPPLIES / MATERIALS	11,004	42,003	40,421	42,766	48,811	71,644	90,912	183,223	7,697	119	538,600	
CAPITAL OUTLAY	5,076	-	2,754	1,092	1,230	2,333	3,506	4,854	-	-	20,845	
OTHER	2,104	5,956	6,417	9,181	2,911	3,068	10,880	9,395	921	-	50,833	
TOTAL ACTUAL EXPENDITURES	\$ 1,918,997	\$ 992,927	\$ 1,022,249	\$ 1,159,659	\$ 790,733	\$ 1,416,524	\$ 1,797,786	\$ 2,812,586	\$ 280,077	\$ 19,012	\$ 12,210,550	
BUDGETED EXPENDITURES												
PERIOD TO DATE	1,983,936	1,028,367	1,039,484	1,216,253	799,556	1,449,194	1,836,737	2,877,842	288,287	21,395	12,544,050	
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(75.00)	72.55%	72.42%	73.76%	71.51%	74.17%	73.31%	73.41%	73.30%	72.86%	66.65%	73.02%	

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

DISTRICT SUPPORT CENTER

ACTUAL EXPENDITURES	2212	2310	2320	2500	2660 - 2662	2830	2839	2840	5100	ALL OTHER PROGRAMS	TOTAL
	CURRICULUM	BOARD OF EDUCATION	SUPERINTENDENT	FINANCE	SECURITY/ SAFETY	HUMAN RESOURCES	POST EMPLOYMENT	TECHNOLOGY	DEBT		DSC
MONTHLY EXPENDITURES											
SALARY	10,142	-	13,342	19,578	-	9,957	-	13,484	-	17,811	84,314
BENEFITS	2,366	-	2,930	5,002	-	2,864	-	3,899	-	4,949	22,010
PURCHASED SERVICES	34	181	-	15,575	40	(183)	-	10,737	-	154	26,538
SUPPLIES / MATERIALS	1,238	-	-	1,844	-	-	-	148	-	50	3,280
CAPITAL OUTLAY	-	-	-	3,244	-	-	-	1,577	-	-	4,821
OTHER	34	115	54	-	-	22	-	46	-	3,389	73,897
TOTAL MONTHLY EXPENDITURES	13,814	296	16,326	45,243	40	12,660	-	29,891	70,237	26,353	214,860

YEAR TO DATE EXPENDITURES	SALARY	BENEFITS	PURCHASED SERVICES	SUPPLIES / MATERIALS	CAPITAL OUTLAY	OTHER	TOTAL ACTUAL EXPENDITURES
\$	91,426	21,708	4,463	140,919	407	1,213	\$ 260,136
\$	-	-	120,374	185,320	-	-	\$ 38,763
\$	25,663	50,909	3,397	38,428	6,969	7,614	\$ 150,550
\$	50,909	30,856	179	9,884	219	-	\$ 290,541
\$	28,483	9,884	1,301	1,296	-	-	\$ 31,035
\$	103,681	28,483	103,681	396,417	121,807	-	\$ 143,563
\$	36,958	5,519	55,914	5,383	13,845	57	\$ 401,936
\$	121,807	36,958	121,807	210,712	210,712	27,647	\$ 233,964
\$	140,142	38,124	(5,544)	1,640	176	-	\$ 210,712
\$	1,159,167	207,364	159,365	158,201	22,042	257,246	\$ 202,185
\$	1,963,385						\$ 233,964

BUDGETED EXPENDITURES

PERIOD TO DATE	TOTAL BUDGET	YTD BUDGET PERCENT (75.00)
246,668	328,890	79.10%
49,725	66,300	58.47%
151,701	202,268	74.43%
302,694	403,592	71.99%
23,025	30,700	101.09%
153,893	205,190	69.97%
317,008	422,677	95.09%
237,168	316,224	73.99%
197,212	262,949	80.13%
107,456	143,274	141.12%
1,786,550	2,382,064	82.42%

MORGAN COUNTY SCHOOL DISTRICT RE-3
 GENERAL FUND EXPENDITURES BY BUILDING, DEPARTMENT AND PROGRAM
 FOR THE YEAR TO DATE ENDED AUGUST 31, 2012
 GENERAL FUND (FUND 10)
 BREAKDOWN FOR OTHER SUPPORT SERVICES
 FOR THE YEAR TO DATE ENDED MARCH 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.	DEPTS.			
<u>MONTHLY EXPENDITURES</u>													
SALARY	9,031	1,379	34,839	2,078	15,991	2,394	-	-	-	-	-	65,712	1,122,034
BENEFITS	3,344	241	11,052	899	5,500	968	-	-	-	-	-	22,004	354,791
PURCHASED SERVICES	156	22,066	387	176	-	2,500	15,000	4,788	-	-	-	45,073	112,882
SUPPLIES / MATERIALS	40	14,635	21,548	(1,060)	470	964	-	-	50	-	-	36,667	121,939
CAPITAL OUTLAY	-	1,700	37	-	-	-	-	-	-	-	-	1,737	8,412
OTHER	-	-	(4,572)	-	-	(853)	-	-	-	-	-	(5,425)	71,521
TOTAL MONTHLY EXPENDITURES	12,571	40,041	63,291	2,093	21,961	5,973	15,000	4,788	50	165,768	1,791,579		

YEAR TO DATE 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.	DEPTS.			
SALARY	85,750	26,562	280,429	20,297	163,406	25,851	-	-	-	-	14,427	616,722	10,290,266
BENEFITS	31,130	4,543	98,496	9,006	54,975	10,857	-	-	-	-	3,641	212,648	3,252,644
PURCHASED SERVICES	20,700	191,744	5,825	1,808	7,593	22,495	105,091	14,364	1,318	-	1,318	370,938	783,566
SUPPLIES / MATERIALS	2,406	84,354	147,055	8,864	2,635	19,028	-	-	4,397	-	4,397	268,739	965,540
CAPITAL OUTLAY	500	2,949	2,394	-	2,000	1,530	-	-	-	-	9,373	9,373	52,260
OTHER	369	-	(85,038)	-	-	(23,629)	-	-	-	-	-	(108,298)	199,781
TOTAL ACTUAL EXPENDITURES	140,855	310,152	449,161	39,975	230,609	56,132	105,091	14,364	23,783	1,370,122	15,544,057		

<u>BUDGETED EXPENDITURES</u>	
PERIOD TO DATE	YTD BUDGET PERCENT (75.00)
134,885	78.32%
304,745	76.33%
447,974	75.20%
46,496	64.48%
235,932	73.31%
63,887	65.90%
165,000	47.77%
14,364	75.00%
16,460	108.37%
1,429,742	71.87%
15,757,340	73.98%

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, QUARTERS TO DATE ENDED MARCH 31, 2013 AND 2012, YEAR TO DATE ENDED MARCH 31, 2013 AND 2012
 AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MARCH 31, 2013

	ACTUAL EXPENDITURES				BUDGETED EXPENDITURES				MONTHLY BUDGET PERCENT	YEAR TO DATE BUDGET PERCENT
	QUARTER TO DATE	YEAR TO DATE	QUARTER TO DATE	YEAR TO DATE	MONTH	YEAR TO DATE	TOTAL BUDGET			
REVENUES										
PROPERTY TAXES	MARCH 2013	JAN-MAR 2013	3/31/2013	JAN-MAR 2012	3/31/2012	MONTH	YEAR TO DATE	2012-2013	(8.33)	(75.00)
OTHER REVENUE	\$ 150,103	\$ 170,238	\$ 209,717	\$ 165,144	\$ 198,080	\$ 45,000	\$ 405,000	\$ 540,000	27.80%	38.84%
	5	13	132	28	49	233	2,100	2,800	0.18%	4.71%
TOTAL REVENUE	150,108	170,251	209,849	165,172	198,129	45,233	407,100	542,800	27.65%	38.66%
EXPENDITURES										
SALARY	-	-	-	-	-	-	-	-	0.00%	0.00%
BENEFITS	-	-	-	-	131	-	-	-	0.00%	0.00%
PURCHASED SERVICES	18,654	113,869	227,429	91,029	238,098	29,167	262,500	350,000	5.33%	64.98%
SUPPLIES / MATERIALS	-	5,201	8,337	1,755	12,208	-	-	-	0.00%	0.00%
CAPITAL OUTLAY	6,301	15,600	187,230	(134,085)	100,599	37,578	338,198	450,931	1.40%	41.52%
OTHER	-	-	-	-	-	-	-	-	0.00%	0.00%
TOTAL EXPENDITURES	24,955	134,670	422,996	(41,301)	351,036	66,745	600,698	800,931	3.12%	52.81%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	125,153	35,581	(213,147)	206,473	(152,907)	(21,512)	(193,598)	(258,131)		
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	\$ 125,153	\$ 35,581	\$ (213,147)	\$ 206,473	\$ (152,907)	\$ (21,512)	\$ (193,598)	\$ (258,131)		
CASH BALANCE										
JULY 1, 2012			\$ 387,834							
FEBRUARY 28, 2013			\$ 10,069							
MARCH 31, 2013			\$ 135,222							
PROJECTED FUND BALANCE										
ON 6-30-13										
PROJECTED FUND BALANCE										
AS A % OF BUDGETED EXPENDITURES										0.00%
(\$0.0/\$800,931)										

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, QUARTERS TO DATE ENDED MARCH 31, 2013 AND 2012, YEAR TO DATE ENDED MARCH 31, 2013 AND 2012
AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MARCH 31, 2013

	ACTUAL EXPENDITURES				BUDGETED EXPENDITURES				
	QUARTER TO DATE MARCH 2013	YEAR TO DATE 3/31/2013	QUARTER TO DATE JAN-MAR 2012	YEAR TO DATE 3/31/2012	MONTH	YEAR TO DATE	TOTAL BUDGET 2012-2013	MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (75.00)
REVENUES									
TUITION	4,644	13,000	7,123	12,381	7,125	64,125	85,500	5.43%	83.18%
TUITION REIMBURSEMENT	389	2,149	7,073	1,145	-	-	-	0.00%	0.00%
GRANTS	801	2,161	7,121	2,535	750	6,750	9,000	8.90%	79.12%
OTHER INCOME	5	14	55	18	673	6,053	8,070	0.06%	0.68%
TOTAL REVENUES	5,839	17,324	85,372	16,079	8,548	76,928	102,570	5.69%	83.23%
EXPENDITURES									
SALARY	4,653	15,499	65,833	15,394	7,639	68,750	91,667	5.08%	71.82%
BENEFITS	838	3,003	15,752	4,571	1,431	12,883	17,177	4.88%	91.70%
PURCHASED SERVICES	-	5	926	171	94	848	1,130	0.00%	81.95%
SUPPLIES / MATERIALS	310	1,107	3,979	1,312	625	5,625	7,500	4.13%	53.05%
CAPITAL OUTLAY	-	-	-	-	42	375	500	0.00%	0.00%
OTHER	223	585	4,352	293	196	1,763	2,350	9.49%	185.19%
TOTAL EXPENDITURES	6,024	20,199	90,842	21,741	10,027	90,244	120,324	5.01%	75.50%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(185)	(2,875)	(5,470)	(5,662)	(1,479)	(13,316)	(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	\$(185)	\$(2,875)	\$(5,470)	\$(5,662)	\$(1,479)	\$(13,316)	\$(17,754)		
CASH BALANCE									
JULY 1, 2012			\$ 47,669						
FEBRUARY 28, 2013			\$ 43,077						
MARCH 31, 2013			\$ 42,892						
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 QUARTERS TO DATE ENDED MARCH 31, 2013 AND 2012, YEAR TO DATE ENDED MARCH 31, 2013 AND 2012
AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MARCH 31, 2013

	ACTUAL EXPENDITURES				BUDGETED EXPENDITURES				MONTHLY BUDGET PERCENT	YEAR TO DATE BUDGET PERCENT
	QUARTER TO DATE	YEAR TO DATE	QUARTER TO DATE	YEAR TO DATE	MONTH	YEAR TO DATE	TOTAL BUDGET	2012-2013		
REVENUES										
E-RATE										
OTHER REVENUE										
TOTAL REVENUES	12	1,013	55,991	37,814	43,149	5,427	48,840	65,120	0.02%	85.98%
EXPENDITURES										
SALARY										
BENEFITS										
PURCHASED SERVICES										
SUPPLIES / MATERIALS										
CAPITAL OUTLAY										
OTHER										
TOTAL EXPENDITURES	12	1,39,689	265,327	610,135	344,274	544,826	438,090	584,120	23.91%	104.45%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES		(139,677)	(265,327)	(139,677)	(306,460)	(501,677)	(389,250)	(519,000)		
ALLOCATIONS										
CAPITAL RESERVE										
INSURANCE FUND										
COLORADO PRESCHOOL										
TOTAL ALLOCATIONS		50,000	150,000	400,000	-	-	-	-		
TRANSFERS IN										
TRANSFERS OUT										
NET TRANSFERS		-	-	-	-	-	-	-		
NET ALLOCATIONS / TRANSFERS		50,000	150,000	400,000	-	-	-	-		
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES		\$(89,677)	\$(114,314)	\$(154,144)	\$(306,460)	\$(501,677)	\$(389,250)	\$(519,000)		
CASH BALANCE										
JULY 1, 2012										
FEBRUARY 28, 2013										
MARCH 31, 2013										
PROJECTED FUND BALANCE ON 6-30-13										
PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES										

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 QUARTERS TO DATE ENDED MARCH 31, 2013 AND 2012
AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MARCH 31, 2013

	ACTUAL EXPENDITURES				BUDGETED EXPENDITURES				MONTHLY BUDGET PERCENT	YEAR TO DATE BUDGET PERCENT
	QUARTER TO DATE	YEAR TO DATE	QUARTER TO DATE	YEAR TO DATE	MONTH	YEAR TO DATE	TOTAL BUDGET	BUDGET PERCENT		
REVENUES										
INSURANCE CLAIMS										
OTHER REVENUE										
TOTAL REVENUES	16	23	690	391	2,920	26,276	35,035	0.05%	1.97%	
EXPENDITURES										
SALARY	-	-	-	-	-	-	-	0.00%	0.00%	
BENEFITS	-	-	-	-	-	-	-	0.00%	0.00%	
PURCHASED SERVICES	18,741	56,513	336,815	(124,586)	33,922	305,294	407,058	4.60%	82.74%	
SUPPLIES / MATERIALS	-	-	-	-	-	-	-	0.00%	0.00%	
CAPITAL OUTLAY	-	-	-	-	-	-	-	0.00%	0.00%	
OTHER	-	-	-	-	-	-	-	0.00%	0.00%	
TOTAL EXPENDITURES	18,741	56,513	336,815	(124,586)	33,922	305,294	407,058	4.60%	82.74%	
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(18,725)	(56,490)	(336,125)	124,977	(31,002)	(279,018)	(372,023)			
ALLOCATIONS										
CAPITAL RESERVE	-	-	-	-	-	-	-			
INSURANCE FUND	-	-	200,000	25,000	31,250	281,250	375,000			
COLORADO PRESCHOOL	-	-	-	-	-	-	-			
TOTAL ALLOCATIONS	-	-	200,000	25,000	31,250	281,250	375,000			
TRANSFERS IN	-	-	-	-	-	-	-			
TRANSFERS OUT	-	-	-	-	-	-	-			
NET TRANSFERS	-	-	-	-	-	-	-			
NET ALLOCATIONS / TRANSFERS	-	-	200,000	25,000	31,250	281,250	375,000			
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (18,725)	\$ (56,490)	\$ (136,125)	\$ 149,977	\$ 248	\$ 2,232	\$ 2,977			
CASH BALANCE										
JULY 1, 2012										
FEBRUARY 28, 2013										
MARCH 31, 2013										
PROJECTED FUND BALANCE ON 6-30-13										
PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES										

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 QUARTERS TO DATE ENDED MARCH 31, 2013 AND 2012, YEAR TO DATE ENDED MARCH 31, 2013 AND 2012
 AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MARCH 31, 2013

	ACTUAL						BUDGETED				
	EXPENDITURES			EXPENDITURES			EXPENDITURES				
	QUARTER TO DATE	YEAR TO DATE	QUARTER TO DATE	YEAR TO DATE	MONTH	YEAR TO DATE	TOTAL BUDGET	MONTHLY BUDGET PERCENT	YEAR TO DATE	BUDGET PERCENT	
TOTAL REVENUES	297	862	2,086	1,342	2,333	258	2,325	3,100	9.58%	67.29%	
EXPENDITURES											
SALARY	17,416	49,894	124,249	47,454	119,247	14,639	131,754	175,672	9.91%	70.73%	
BENEFITS	6,114	18,327	52,746	25,399	56,983	7,411	66,695	88,927	6.88%	59.31%	
PURCHASED SERVICES	520	2,520	3,637	2,554	4,522	492	4,425	5,900	8.81%	61.64%	
SUPPLIES / MATERIALS	1,491	2,548	7,036	5,073	11,643	1,833	16,500	22,000	6.78%	31.98%	
CAPITAL OUTLAY	-	-	2,149	-	722	1,250	11,250	15,000	0.00%	14.33%	
OTHER	7,490	15,018	23,647	3,120	15,470	3,000	27,000	36,000	20.81%	65.69%	
TOTAL EXPENDITURES	33,031	88,307	213,464	83,600	208,587	28,625	257,624	343,499	9.62%	62.14%	
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(32,734)	(87,445)	(211,378)	(82,258)	(206,254)	(28,367)	(255,299)	(340,399)			
ALLOCATIONS											
CAPITAL RESERVE	-	-	-	-	-	-	-	-			
INSURANCE FUND	-	-	-	-	-	-	-	-			
COLORADO PRESCHOOL											
TOTAL ALLOCATIONS	-	-	-	100,000	100,000	26,927	242,346	323,128			
TRANSFERS IN	-	-	-	-	-	-	-	-			
TRANSFERS OUT	-	-	-	-	-	-	-	-			
NET TRANSFERS											
NET ALLOCATIONS / TRANSFERS	-	-	-	100,000	100,000	26,927	242,346	323,128			
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$(32,734)	\$(87,445)	\$(211,378)	\$17,742	\$(106,254)	\$(1,440)	\$(12,953)	\$(17,271)			
CASH BALANCE											
JULY 1, 2012											
FEBRUARY 28, 2013											
MARCH 31, 2013											

PROJECTED FUND BALANCE ON 6-30-13 \$ 230,597

PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$230,597 / \$343,499) 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 QUARTERS TO DATE ENDED MARCH 31, 2013 AND 2012, YEAR TO DATE ENDED MARCH 31, 2013 AND 2012
 AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MARCH 31, 2013

	ACTUAL				BUDGETED				MONTHLY BUDGET PERCENT	YEAR TO DATE BUDGET PERCENT
	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES		
	QUARTER TO DATE	YEAR TO DATE	QUARTER TO DATE	YEAR TO DATE	MONTH	YEAR TO DATE	TOTAL BUDGET			
	DATE	DATE	DATE	DATE		DATE	2012-2013 BUDGET			
REVENUES										
FEDERAL FUNDS	MARCH 2013	JAN-MAR 2013	JAN-MAR 2012	3/31/2012	59,520	535,676	714,235	(8.33)	(75.00)	
OTHER REVENUE	308	174,222	181,721	592,042	\$	\$	\$	0.04%	82.95%	
TOTAL REVENUES	308	174,222	181,721	592,042			714,235	0.00%	0.00%	
EXPENDITURES										
SALARY	32,378	95,346	94,674	270,193	33,211	298,900	398,533	8.12%	67.77%	
BENEFITS	12,459	43,207	47,640	122,678	13,107	117,967	157,289	7.92%	72.39%	
PURCHASED SERVICES	1,628	8,769	12,312	16,652	2,153	19,373	25,831	6.30%	94.69%	
SUPPLIES / MATERIALS	1,782	3,997	4,013	14,297	1,266	11,396	15,195	11.73%	80.28%	
CAPITAL OUTLAY	168	415	-	6,416	83	750	1,000	16.80%	994.80%	
OTHER	12,026	23,823	5,275	27,168	9,699	87,290	116,387	10.33%	32.70%	
TOTAL EXPENDITURES	60,441	175,557	163,914	457,404	59,519	535,676	714,235	8.46%	65.61%	
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(60,133)	(1,335)	17,807	134,638	1	-	-	-	-	
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	\$(60,133)	\$(1,335)	\$17,807	\$134,638	\$1	\$-	\$-	-	-	

CASH BALANCE		PROJECTED FUND BALANCE	
JULY 1, 2012	\$ (127,854)	ON 6-30-13	\$ -
FEBRUARY 28, 2013	\$ 56,530	PROJECTED FUND BALANCE	
MARCH 31, 2013	\$ (3,663)	AS A % OF BUDGETED EXPENDITURES	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, QUARTERS TO DATE ENDED MARCH 31, 2013 AND 2012, YEAR TO DATE ENDED MARCH 31, 2013 AND 2012
AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MARCH 31, 2013

	ACTUAL EXPENDITURES						BUDGETED EXPENDITURES		
	QUARTER TO DATE	YEAR TO DATE	QUARTER TO DATE	YEAR TO DATE	MONTH	YEAR TO DATE	TOTAL BUDGET	MONTHLY BUDGET PERCENT	YEAR TO DATE BUDGET PERCENT
	MARCH 2013	JAN-MAR 2013	3/31/2013	JAN-MAR 2012	3/31/2012		2012-2013	(8.33)	(75.00)
REVENUES	\$ 43,949	\$ 112,285	\$ 431,710	\$ 118,524	\$ 444,501	\$ -	\$ -	0.00%	0.00%
EXPENDITURES									
SALARY	-	-	-	-	-	-	-	0.00%	0.00%
BENEFITS	-	-	-	-	-	-	-	0.00%	0.00%
PURCHASED SERVICES	1,975	4,795	11,273	3,523	10,816	-	-	0.00%	0.00%
SUPPLIES / MATERIALS	4,422	14,642	30,958	10,144	29,217	-	-	0.00%	0.00%
CAPITAL OUTLAY	-	-	-	-	12,115	-	-	0.00%	0.00%
OTHER	40,427	116,622	353,534	122,186	312,454	-	-	0.00%	0.00%
TOTAL EXPENDITURES	46,824	136,059	395,765	135,853	364,602	-	-	0.00%	0.00%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(2,875)	(23,774)	35,945	(17,329)	79,899	-	-	-	-
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	\$ (2,875)	\$ (23,774)	\$ 35,945	\$ (17,329)	\$ 79,899	\$ -	\$ -	-	-
CASH BALANCE									
JULY 1, 2012			\$ 324,615						
FEBRUARY 28, 2013			\$ 363,518						
MARCH 31, 2013			\$ 360,622						
						PROJECTED FUND BALANCE ON 6-30-13	\$ -		
						PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$0.00/0.00)		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, QUARTERS TO DATE ENDED MARCH 31, 2013 AND 2012
AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MARCH 31, 2013

	ACTUAL EXPENDITURES				BUDGETED EXPENDITURES				
	QUARTER TO DATE	YEAR TO DATE	QUARTER TO DATE	YEAR TO DATE	MONTH	YEAR TO DATE	TOTAL BUDGET	MONTHLY BUDGET PERCENT	YEAR TO DATE BUDGET PERCENT
REVENUES									
PROPERTY TAXES	MARCH 2013	JAN-MAR 2013	3/31/2013	JAN-MAR 2012	3/31/2012	\$ 156,237	\$ 1,406,132	\$ 1,874,842	27.30%
PROCEEDS FROM REFUNDING BONDS						500	4,500	6,000	0.00%
OTHER REVENUE						(4)	(41)	7,675	-0.07%
TOTAL REVENUES	511,790	580,403	724,356	570,098	685,058	156,737	1,410,632	1,880,842	27.21%
EXPENDITURES									
SALARY									0.00%
BENEFITS									0.00%
PURCHASED SERVICES									100.00%
SUPPLIES / MATERIALS									0.00%
CAPITAL OUTLAY									0.00%
TRANSFER TO BOND REFUNDING ESCROW									0.00%
OTHER									84.07%
TOTAL EXPENDITURES	511,790	580,403	1,573,163	(7,983)	1,543,803	155,944	1,403,493	1,871,324	84.10%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES									
	511,790	580,403	(852,307)	578,081	(854,466)	501	4,514	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	\$ 511,790	\$ 580,403	\$ (852,307)	\$ 578,081	\$ (854,466)	\$ 501	\$ 4,514	\$ 6,018	
CASH BALANCE									
JULY 1, 2012			\$ 1,551,019						
FEBRUARY 28, 2013			\$ 186,922						
MARCH 31, 2013			\$ 698,712						
PROJECTED FUND BALANCE ON 6-30-13			\$ 1,669,840						
PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES									89.07%

MORGAN COUNTY SCHOOL DISTRICT RE-3
SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
FOOD SERVICES FUND (FUND 51)

CASH BASIS FINANCIAL STATEMENTS - UNAUDITED

FOR THE MONTH TO DATE, QUARTERS TO DATE ENDED MARCH 31, 2013 AND 2012, YEAR TO DATE ENDED MARCH 31, 2013 AND 2012
AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MARCH 31, 2013

	ACTUAL					BUDGETED				
	EXPENDITURES		EXPENDITURES			EXPENDITURES			EXPENDITURES	
	QUARTER TO DATE	YEAR TO DATE	QUARTER TO DATE	YEAR TO DATE	MONTH	YEAR TO DATE	TOTAL BUDGET	MONTHLY BUDGET PERCENT	YEAR TO DATE BUDGET PERCENT	
	2013	2013	2012	2012	2013	2013	2012-2013	(8.33)	(75.00)	
REVENUES										
LUNCH TICKET REVENUE	\$ 19,668	\$ 55,173	\$ 159,773	\$ 181,500	\$ 18,333	\$ 165,000	\$ 220,000	8.94%	72.60%	
STATE REVENUE	-	3,083	20,420	20,860	9,059	81,529	108,705	0.00%	18.78%	
FEDERAL REVENUE	2,266	321,775	647,306	748,339	90,250	812,250	1,083,000	0.21%	59.77%	
OTHER REVENUE	695	1,507	11,477	3,278	2,596	23,363	31,150	2.23%	36.84%	
TOTAL REVENUES	22,629	381,538	838,976	962,428	120,238	1,082,142	1,442,855	1.57%	58.14%	
EXPENDITURES										
SALARY	36,338	102,248	276,061	103,648	31,674	285,062	380,082	9.56%	72.63%	
BENEFITS	12,465	36,142	106,960	48,074	11,724	105,513	140,684	8.86%	76.03%	
PURCHASED SERVICES	224	882	3,425	1,698	600	5,400	7,200	3.11%	47.57%	
SUPPLIES / MATERIALS	76,651	220,187	573,623	163,075	62,975	566,779	755,705	10.14%	75.91%	
CAPITAL OUTLAY	-	3,596	27,278	35,461	10,125	91,125	121,500	0.00%	22.45%	
OTHER	(2,585)	(5,099)	(12,540)	(1,849)	-	-	-	0.00%	0.00%	
TOTAL EXPENDITURES	123,093	357,956	974,807	350,107	117,098	1,053,879	1,405,171	8.76%	69.37%	
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(100,464)	23,582	(135,881)	47,801	3,140	28,263	37,684			
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	\$ (100,464)	\$ 23,582	\$ (135,881)	\$ 47,801	\$ 3,140	\$ 28,263	\$ 37,684			
CASH BALANCE										
JULY 1, 2012		\$ 921,155								
FEBRUARY 28, 2013		\$ 885,773								
MARCH 31, 2013		\$ 785,449								
PROJECTED FUND BALANCE ON 6-30-13		\$ 1,111,750								
PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES									79.12%	