

Morgan County School District Re-3
Summary of Revenues and Expenditures – Budget to Actual
For the Month to Date and Year to Date Ended October 30, 2012 and
2012-2013 Budget Month to Date and Year to Date
Ended October 30, 2012

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

	ACTUAL			BUDGETED			EXPENDITURES	
	REVENUES	EXPENDITURES	YEAR TO DATE 10/31/2012	EXPENDITURES	YEAR TO DATE 2012-2013	MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (33.33)	
PROPERTY/SPEC. OWNERSHIP TAXES			\$ 688,756	\$ 502,134	\$ 2,008,534	3.51%	11.43%	
STATE EQUALIZATION			4,565,950	1,141,488	4,565,950	8.33%	33.33%	
STATE FUNDS			605,322	68,705	274,820	17.27%	73.42%	
FEDERAL FUND			178,848	53,423	641,072	8.30%	27.90%	
OTHER REVENUE			69,408	6,792	27,167	8.39%	85.16%	
FISCAL RESERVE			-	-	81,500	0.00%	0.00%	
TOTAL REVENUE			6,108,284	1,772,542	7,090,162	7.31%	28.72%	
EXPENDITURES					21,270,485			
SALARY			4,265,674	1,144,113	4,576,453	8.52%	31.07%	
BENEFITS			1,318,119	368,964	1,475,857	7.91%	29.77%	
PURCHASED SERVICES			57,221	90,702	362,806	5.26%	24.20%	
SUPPLIES / MATERIALS			89,307	111,918	447,673	6.65%	29.93%	
CAPITAL OUTLAY			4,605	5,170	20,681	7.42%	38.05%	
OTHER			85,646	9,046	36,184	1.12%	78.90%	
TOTAL EXPENDITURES			6,358,406	1,729,913	6,919,654	8.05%	30.63%	
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES			(250,122)	42,629	170,508			
ALLOCATIONS					511,525			
CAPITAL RESERVE			(150,000)	(43,250)	(173,000)		(519,000)	
INSURANCE FUND			(100,000)	(31,250)	(125,000)		(375,000)	
COLORADO PRESCHOOL			-	(27,175)	(108,698)		(326,095)	
TOTAL ALLOCATIONS			(250,000)	(101,675)	(406,698)		(1,220,095)	
TRANSFERS IN			-	-	-		-	
TRANSFERS OUT			-	(7,083)	(28,333)		(85,000)	
NET TRANSFERS			-	(7,083)	(28,333)		(85,000)	
NET ALLOCATIONS / TRANSFERS			(250,000)	(108,758)	(435,031)		(1,305,095)	
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES			\$ (116,286)	\$ (66,129)	\$ (264,523)		\$ (793,570)	
CASH BALANCE								
JULY 1, 2012			\$ 9,292,944	PROJECTED FUND BALANCE			\$ 6,810,199	
SEPTEMBER 30, 2012			\$ 8,132,618	ON 6-30-13				
OCTOBER 31, 2012			\$ 8,005,405	PROJECTED FUND BALANCE				
				AS A % OF BUDGETED				
				EXPENDITURES			32.81%	
				(\$6,810,199)/(\$20,758,960)				

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 OCTOBER 2012

ACTUAL EXPENDITURES	BUILDINGS										TOTAL ALL BUILDINGS	
	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	\$ 153,587	\$ 82,835	\$ 95,306	\$ 66,164	\$ 117,418	\$ 147,916	\$ 226,639	\$ 23,468	\$ 2,698	\$	\$	\$ 1,001,428
BENEFITS	45,960	24,536	30,411	19,360	37,813	44,537	68,909	6,004	468			303,466
PURCHASED SERVICES	19,728	455	299	459	123	1,114	1,563	139	-	-	-	24,339
SUPPLIES / MATERIALS	1,749	5,945	5,075	4,260	8,243	7,171	16,386	1,050	119			55,553
CAPITAL OUTLAY	-	2,554	-	-	469	-	604	-	-	-	-	3,627
OTHER	458	1,150	737	497	596	3,262	244	11	-	-	-	7,250
TOTAL MONTHLY EXPENDITURES	221,482	114,971	131,828	90,740	164,662	204,000	314,345	30,652	3,285			1,395,663
<u>YEAR TO DATE EXPENDITURES</u>												
SALARY	\$ 533,608	\$ 301,338	\$ 346,484	\$ 233,926	\$ 419,632	\$ 541,048	\$ 839,571	\$ 92,232	\$ 4,625	\$	\$	\$ 3,635,553
BENEFITS	171,489	91,862	114,319	71,288	140,832	168,506	261,820	24,284	820			1,145,449
PURCHASED SERVICES	38,324	626	1,590	874	838	4,143	5,616	378	-	-	-	54,429
SUPPLIES / MATERIALS	5,908	16,978	17,447	16,454	24,454	25,645	55,069	2,629	119			178,999
CAPITAL OUTLAY	4,690	-	1,092	810	1,494	-	1,173	-	-	-	-	12,013
OTHER	1,000	4,392	7,348	1,692	1,749	4,251	3,654	105	-	-	-	29,714
TOTAL ACTUAL EXPENDITURES	\$ 755,019	\$ 415,196	\$ 488,280	\$ 325,044	\$ 588,999	\$ 743,593	\$ 1,166,903	\$ 119,628	\$ 5,564	\$	\$	\$ 5,056,157
<u>BUDGETED EXPENDITURES</u>												
PERIOD TO DATE	851,025	449,191	522,429	353,469	642,829	818,562	1,274,692	128,228	9,509			5,506,097
TOTAL BUDGET	2,553,075	1,347,572	1,567,288	1,060,407	1,928,488	2,455,745	3,824,076	384,684	28,526			16,518,291
YTD BUDGET PERCENT(33.33)	29.57%	30.81%	31.15%	30.65%	30.54%	30.28%	30.51%	31.10%	19.51%			30.61%

MORGAN COUNTY SCHOOL DISTRICT RE-3
 GENERAL FUND EXPENDITURES BY BUILDING, DEPARTMENT AND PROGRAM
 FOR THE YEAR TO DATE ENDED OCTOBER 31, 2012
 GENERAL FUND (FUND 10)
 BREAKDOWN FOR DISTRICT SUPPORT CENTER
 FOR THE YEAR TO DATE ENDED OCTOBER 2012

ACTUAL EXPENDITURES	DISTRICT SUPPORT CENTER										TOTAL DSC
	2212	2310	2320	2500	2660 - SECURITY/	2830	2839	2840	5100		
	CURRICULUM	BOARD OF EDUCATION	SUPERINTENDENT	FINANCE	SAFETY	HUMAN RESOURCES	EMPLOYMENT	TECHNOLOGY	DEBT	ALL OTHER PROGRAMS	
MONTHLY EXPENDITURES											
SALARY	\$ 10,142	\$ -	\$ 13,342	\$ 21,483	\$ -	\$ 11,463	\$ -	\$ 13,484	\$ -	\$ 17,386	\$ 87,300
BENEFITS	2,274	-	2,817	5,690	-	3,035	-	3,784	-	4,548	22,148
PURCHASED SERVICES	(150)	-	-	2,476	40	(431)	-	2,724	-	4	4,663
SUPPLIES / MATERIALS	7,348	-	-	441	-	25	-	20	-	868	8,702
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-
OTHER	145	-	-	-	-	83	-	12	-	7,830	8,070
TOTAL MONTHLY EXPENDITURES	19,759	-	16,159	30,090	40	14,175	-	20,024	-	30,636	130,883

YEAR TO DATE EXPENDITURES	DISTRICT SUPPORT CENTER										TOTAL DSC
	2212	2310	2320	2500	2660 - SECURITY/	2830	2839	2840	5100		
	CURRICULUM	BOARD OF EDUCATION	SUPERINTENDENT	FINANCE	SAFETY	HUMAN RESOURCES	EMPLOYMENT	TECHNOLOGY	DEBT	ALL OTHER PROGRAMS	
SALARY	\$ 40,567	\$ -	\$ 53,366	\$ 82,147	\$ -	\$ 50,265	\$ 34,782	\$ 53,936	\$ -	\$ 47,560	\$ 362,623
BENEFITS	9,097	-	11,234	22,070	-	12,257	275	15,436	-	12,230	82,599
PURCHASED SERVICES	3,465	3,868	1,097	17,576	30,656	6,589	-	20,245	-	100	83,596
SUPPLIES / MATERIALS	120,765	-	188	3,012	179	179	-	2,576	-	1,361	128,260
CAPITAL OUTLAY	-	-	-	-	-	-	-	10,108	-	-	10,108
OTHER	246	11,834	37	458	-	83	-	12	70,237	10,969	93,876
TOTAL ACTUAL EXPENDITURES	\$ 174,140	\$ 15,702	\$ 65,922	\$ 125,263	\$ 30,835	\$ 69,373	\$ 35,057	\$ 102,313	\$ 70,237	\$ 72,220	\$ 761,062

BUDGETED EXPENDITURES	DISTRICT SUPPORT CENTER										TOTAL DSC
	2212	2310	2320	2500	2660 - SECURITY/	2830	2839	2840	5100		
	CURRICULUM	BOARD OF EDUCATION	SUPERINTENDENT	FINANCE	SAFETY	HUMAN RESOURCES	EMPLOYMENT	TECHNOLOGY	DEBT	ALL OTHER PROGRAMS	
PERIOD TO DATE	107,680	22,100	67,423	140,123	10,233	62,997	140,892	105,408	87,650	46,763	791,269
TOTAL BUDGET	323,040	66,300	202,268	420,368	30,700	188,990	422,677	316,224	262,949	140,290	2,373,806
YTD BUDGET PERCENT (33.33)	53.91%	23.68%	32.59%	29.80%	100.44%	36.71%	8.29%	32.35%	26.71%	51.48%	32.06%

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 OCTOBER 2012

ACTUAL EXPENDITURES	DEPARTMENTS										TOTAL ALL DEPTS.	TOTAL GENERAL FUND
	710 MAINT.	711 OPERATIONS	720 TRANSPORTATION	730 WAREHOUSE	750 GROUNDS	760 PRINTSHOP	774 MCC	775 BOCES	776 ALL OTHER DEPTS.	777 TOTAL		
<u>MONTHLY EXPENDITURES</u>												
SALARY	9,828	4,477	42,220	2,286	19,232	2,633	-	-	-	-	80,676	1,169,404
BENEFITS	3,399	754	12,580	916	5,906	987	-	-	-	-	24,542	350,156
PURCHASED SERVICES	5,509	23,292	616	-	93	1,810	(3,101)	-	-	-	28,219	57,221
SUPPLIES / MATERIALS	93	7,585	19,871	(4,753)	276	1,189	-	-	791	-	25,052	89,307
CAPITAL OUTLAY	-	978	-	-	-	-	-	-	-	-	978	4,605
OTHER	-	-	(14,096)	-	-	(8)	-	-	-	-	(14,104)	1,216
TOTAL MONTHLY EXPENDITURES	18,829	37,086	61,191	(1,551)	25,507	8,611	(3,101)	-	791	-	145,363	1,671,909

<u>YEAR TO DATE EXPENDITURES</u>												
SALARY	36,773	14,872	400,287	9,145	76,949	13,045	-	-	14,427	-	267,498	4,265,674
BENEFITS	13,503	2,523	37,945	3,665	23,632	5,162	-	-	3,641	-	90,071	1,318,119
PURCHASED SERVICES	15,542	99,665	2,636	1,243	93	9,309	(3,101)	-	-	-	125,387	263,412
SUPPLIES / MATERIALS	2,130	29,478	41,233	7,575	680	11,321	-	-	2,274	-	94,691	401,950
CAPITAL OUTLAY	500	978	6	-	-	(18,147)	-	-	-	-	1,484	23,605
OTHER	-	-	(19,797)	-	-	-	-	-	-	-	(37,944)	85,646
TOTAL ACTUAL EXPENDITURES	70,448	147,516	462,310	21,628	101,354	20,690	(3,101)	-	20,342	-	541,187	6,358,406

<u>BUDGETED EXPENDITURES</u>												
PERIOD TO DATE	59,949	129,462	192,450	20,665	104,254	28,394	73,333	6,384	7,397	-	622,288	6,919,653
TOTAL BUDGET	179,846	388,385	577,350	61,994	312,762	85,183	220,000	19,152	22,191	-	1,866,863	20,758,960
YTD BUDGET PERCENT (33.33)	39.17%	37.98%	28.11%	34.89%	32.41%	24.29%	-1.41%	0.00%	91.67%	-	28.99%	30.63%

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

	ACTUAL EXPENDITURES		BUDGETED EXPENDITURES		YEAR TO DATE	
	YEAR TO DATE	MONTH	YEAR TO DATE	TOTAL BUDGET	MONTHLY BUDGET PERCENT	YEAR TO DATE BUDGET PERCENT
REVENUES						
PROPERTY TAXES	10/31/2012	\$ 45,000	\$ 180,000	\$ 540,000	1.20%	6.35%
OTHER REVENUE	99	233	933	2,800	0.57%	3.54%
TOTAL REVENUE	34,406	45,233	180,933	542,800	1.20%	6.34%
EXPENDITURES						
SALARY	-	-	-	-	0.00%	0.00%
BENEFITS	-	-	-	-	0.00%	0.00%
PURCHASED SERVICES	82,585	29,167	116,667	350,000	5.21%	23.60%
SUPPLIES / MATERIALS	1,292	-	-	-	0.00%	0.00%
CAPITAL OUTLAY	189,388	39,690	158,762	476,285	0.00%	39.76%
OTHER	-	-	-	-	0.00%	0.00%
TOTAL EXPENDITURES	273,265	68,857	275,429	826,285	2.21%	33.07%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(238,859)	(23,624)	(94,496)	(283,485)		
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	(238,859)	(23,624)	(94,496)	(283,485)		
CASH BALANCE						
JULY 1, 2012	\$ 387,834					
SEPTEMBER 30, 2012	\$ 160,693					
OCTOBER 31, 2012	\$ 148,975					
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
CAPITAL RESERVE FUND (FUND 17)
CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
FOR THE MONTH TO DATE AND YEAR TO DATE ENDED OCTOBER 31, 2012
AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED OCTOBER 31, 2012

	ACTUAL EXPENDITURES		BUDGETED EXPENDITURES				YEAR TO DATE BUDGET PERCENT (33.33)	YEAR TO DATE BUDGET PERCENT 363.42%
	OCTOBER, 2012	YEAR TO DATE 10/31/2012	MONTH	YEAR TO DATE 10/31/2012	MONTH	YEAR TO DATE 10/31/2012		
REVENUES								
E-RATE	-	\$ -	\$ 4,167	\$ 16,667	\$ 50,000	0.00%	0.00%	
OTHER REVENUE	15	54,949	1,260	5,040	15,120	0.10%	363.42%	
TOTAL REVENUES	15	54,949	5,427	21,707	65,120	0.02%	84.38%	
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	685	341,390	48,677	194,707	584,120	0.12%	58.45%	
OTHER	-	-	-	-	-	0.00%	0.00%	
TOTAL EXPENDITURES	685	341,390	48,677	194,707	584,120	0.12%	58.45%	
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(670)	(286,441)	(43,250)	(173,000)	(519,000)			
ALLOCATIONS								
CAPITAL RESERVE	-	150,000	43,250	173,000	519,000			
INSURANCE FUND	-	-	-	-	-			
COLORADO PRESCHOOL	-	-	-	-	-			
TOTAL ALLOCATIONS	-	150,000	43,250	173,000	519,000			
TRANSFERS IN	-	-	-	-	-			
TRANSFERS OUT	-	-	-	-	-			
NET TRANSFERS	-	-	-	-	-			
NET ALLOCATIONS / TRANSFERS	-	150,000	43,250	173,000	519,000			
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (670)	\$ (136,441)	\$ -	\$ -	\$ -			
CASH BALANCE								
JULY 1, 2012		\$ 298,863		PROJECTED FUND BALANCE				
SEPTEMBER 30, 2012		\$ 163,092		ON 6-30-13		\$ -		
OCTOBER 31, 2012		\$ 162,422		PROJECTED FUND BALANCE				
				AS A % OF BUDGETED				
				EXPENDITURES			0.00%	
				(\$0.00/(\$584,120))				

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

	ACTUAL EXPENDITURES			BUDGETED EXPENDITURES			MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (33.33)
	OCTOBER, 2012	YEAR TO DATE 10/31/2012	YEAR TO DATE 10/31/2012	MONTH	YEAR TO DATE 2012-2013	TOTAL BUDGET 2012-2013		
REVENUES								
INSURANCE CLAIMS	\$ 281	\$ 614	\$ 5,000	\$ 1,250	\$ 15,000	\$ 15,000	1.87%	4.09%
OTHER REVENUE	5	19	6,678	1,670	20,035	20,035	0.02%	0.09%
TOTAL REVENUES	<u>286</u>	<u>633</u>	<u>11,678</u>	<u>2,920</u>	<u>35,035</u>	<u>35,035</u>	<u>0.82%</u>	<u>1.81%</u>
EXPENDITURES								
SALARY	-	-	-	-	-	-	0.00%	0.00%
BENEFITS	-	-	-	-	-	-	0.00%	0.00%
PURCHASED SERVICES	18,741	240,785	135,686	33,922	407,058	407,058	4.60%	59.15%
SUPPLIES / MATERIALS	-	-	-	-	-	-	0.00%	0.00%
CAPITAL OUTLAY	-	-	-	-	-	-	0.00%	0.00%
OTHER	-	-	-	-	-	-	0.00%	0.00%
TOTAL EXPENDITURES	<u>18,741</u>	<u>240,785</u>	<u>135,686</u>	<u>33,922</u>	<u>407,058</u>	<u>407,058</u>	<u>4.60%</u>	<u>59.15%</u>
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	<u>(18,455)</u>	<u>(240,152)</u>	<u>(124,008)</u>	<u>(31,002)</u>	<u>(372,023)</u>	<u>(372,023)</u>		
ALLOCATIONS								
CAPITAL RESERVE	-	-	-	-	-	-	-	-
INSURANCE FUND	-	100,000	125,000	31,250	375,000	375,000	-	-
COLORADO PRESCHOOL	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS	<u>-</u>	<u>100,000</u>	<u>125,000</u>	<u>31,250</u>	<u>375,000</u>	<u>375,000</u>		
TRANSFERS IN	-	-	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-	-	-
NET TRANSFERS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		
NET ALLOCATIONS / TRANSFERS	<u>-</u>	<u>100,000</u>	<u>125,000</u>	<u>31,250</u>	<u>375,000</u>	<u>375,000</u>		
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	<u>\$ (18,455)</u>	<u>\$ (140,152)</u>	<u>\$ 992</u>	<u>\$ 248</u>	<u>\$ 2,977</u>	<u>\$ 2,977</u>		
CASH BALANCE								
JULY 1, 2012	\$ 210,617							
SEPTEMBER 30, 2012	\$ 88,921							
OCTOBER 31, 2012	\$ 70,466							
PROJECTED FUND BALANCE ON 6-30-13					\$ 228,793			
PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES								56.21%

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

	ACTUAL EXPENDITURES		BUDGETED EXPENDITURES				YEAR TO DATE BUDGET PERCENT (33.33)
	OCTOBER, 2012	YEAR TO DATE 10/31/2012	MONTH	YEAR TO DATE	TOTAL BUDGET 2012-2013	MONTHLY BUDGET PERCENT (8.33)	
REVENUES							
FEDERAL FUNDS	\$ -	\$ -	\$ 233	\$ 933	\$ 2,800	0.00%	0.00%
OTHER REVENUE	27	139	25	100	300	9.00%	46.33%
TOTAL REVENUES	27	139	258	1,033	3,100	0.87%	4.48%
EXPENDITURES							
SALARY	20,491	36,121	13,723	54,891	164,672	12.44%	21.94%
BENEFITS	6,502	18,048	7,263	29,052	87,157	7.46%	20.71%
PURCHASED SERVICES	246	346	492	1,967	5,900	4.17%	5.86%
SUPPLIES / MATERIALS	1,085	1,407	1,833	7,333	22,000	4.93%	6.40%
CAPITAL OUTLAY	973	1,556	1,250	5,000	15,000	6.49%	10.37%
OTHER	196	421	3,000	12,000	36,000	0.54%	1.17%
TOTAL EXPENDITURES	29,493	57,899	27,561	110,243	330,729	8.92%	17.51%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	<u>(29,466)</u>	<u>(57,760)</u>	<u>(27,303)</u>	<u>(109,210)</u>	<u>(327,629)</u>		
ALLOCATIONS							
CAPITAL RESERVE	-	-	-	-	-	-	-
INSURANCE FUND	-	-	-	-	-	-	-
COLORADO PRESCHOOL	-	-	27,175	108,698	326,095	-	-
TOTAL ALLOCATIONS	-	-	27,175	108,698	326,095	-	-
TRANSFERS IN	-	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-	-
NET TRANSFERS	-	-	-	-	-	-	-
NET ALLOCATIONS / TRANSFERS	-	-	27,175	108,698	326,095	-	-
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	<u>\$ (29,466)</u>	<u>\$ (57,760)</u>	<u>\$ (128)</u>	<u>\$ (512)</u>	<u>\$ (1,534)</u>		
CASH BALANCE							
JULY 1, 2012	\$ 253,421						
SEPTEMBER 30, 2012	\$ 225,127						
OCTOBER 31, 2012	\$ 195,660						
PROJECTED FUND BALANCE ON 6-30-13							\$ 244,327
PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$244,327/\$330,729)							<u>73.88%</u>

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

	ACTUAL EXPENDITURES		BUDGETED EXPENDITURES				YEAR TO DATE BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (33.33)
	OCTOBER, 2012	YEAR TO DATE 10/31/2012	MONTH	YEAR TO DATE	TOTAL BUDGET 2012-2013	MONTHLY BUDGET PERCENT		
REVENUES								
FEDERAL FUNDS	\$ 80,065	\$ 700,764	\$ 168,809	\$ 675,234	\$ 2,025,703	3.95%	34.59%	
OTHER REVENUE	19,209	19,252	6,603	26,414	79,241	24.24%	24.30%	
TOTAL REVENUES	99,274	720,016	175,412	701,648	2,104,944	4.72%	34.21%	
EXPENDITURES								
SALARY	112,029	344,115	104,726	418,905	1,256,714	8.91%	27.38%	
BENEFITS	37,481	129,752	42,314	169,254	507,762	7.38%	25.55%	
PURCHASED SERVICES	7,635	20,773	12,134	48,534	145,602	5.24%	14.27%	
SUPPLIES / MATERIALS	1,879	7,589	5,069	20,275	60,825	3.09%	12.48%	
CAPITAL OUTLAY	-	8,811	667	2,670	8,009	0.00%	110.01%	
OTHER	449	1,618	17,586	70,344	211,032	0.21%	0.77%	
TOTAL EXPENDITURES	159,473	512,658	182,496	729,982	2,189,944	7.28%	23.41%	
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(60,199)	207,358	(7,084)	(28,334)	(85,000)			
ALLOCATIONS								
CAPITAL RESERVE	-	-	-	-	-			
INSURANCE FUND	-	-	-	-	-			
COLORADO PRESCHOOL	-	-	-	-	-			
TOTAL ALLOCATIONS	-	-	-	-	-			
TRANSFERS IN	-	-	7,083	28,333	85,000			
TRANSFERS OUT	-	-	-	-	-			
NET TRANSFERS	-	-	7,083	28,333	85,000			
NET ALLOCATIONS / TRANSFERS	-	-	7,083	28,333	85,000			
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (60,199)	\$ 207,358	\$ (1)	\$ (1)	\$ -			
JULY 1, 2012	\$	109,566						
SEPTEMBER 30, 2012	\$	376,826						
OCTOBER 31, 2012	\$	316,628						
PROJECTED FUND BALANCE ON 6-30-13					\$ 196,480			
PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES							8.97%	

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

	ACTUAL		BUDGETED		MONTHLY		YEAR TO	
	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	BUDGET PERCENT	BUDGET PERCENT	DATE BUDGET PERCENT	DATE BUDGET PERCENT
REVENUES								
FEDERAL FUNDS								
OTHER REVENUE								
TOTAL REVENUES								
EXPENDITURES								
SALARY								
BENEFITS								
PURCHASED SERVICES								
SUPPLIES / MATERIALS								
CAPITAL OUTLAY								
OTHER								
TOTAL EXPENDITURES								
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES								
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								

CASH BALANCE								
JULY 1, 2012	\$	(127,854)						
SEPTEMBER 30, 2012	\$	(2,380)						
OCTOBER 31, 2012	\$	(56,205)						
PROJECTED FUND BALANCE								
ON 6-30-13	\$	-						
PROJECTED FUND BALANCE								
AS A % OF BUDGETED								
EXPENDITURES								
(\$0/\$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 AND YEAR TO DATE ENDED OCTOBER 31, 2012
AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED OCTOBER 31, 2012

	ACTUAL		BUDGETED				YEAR TO DATE BUDGET PERCENT (33.33)
	EXPENDITURES	EXPENDITURES	MONTH	YEAR TO DATE	TOTAL BUDGET 2012-2013	MONTHLY BUDGET PERCENT (8.33)	
<u>REVENUES</u>							
	OCTOBER, 2012	YEAR TO DATE 10/31/2012					
	\$ 70,136	\$ 232,962	\$ -	\$ -	\$ -	0.00%	0.00%
<u>EXPENDITURES</u>							
SALARY	-	-	-	-	-	0.00%	0.00%
BENEFITS	-	-	-	-	-	0.00%	0.00%
PURCHASED SERVICES	1,748	3,128	-	-	-	0.00%	0.00%
SUPPLIES / MATERIALS	1,902	8,414	-	-	-	0.00%	0.00%
CAPITAL OUTLAY	-	-	-	-	-	0.00%	0.00%
OTHER	74,457	142,946	-	-	-	0.00%	0.00%
TOTAL EXPENDITURES	78,107	154,488	-	-	-	0.00%	0.00%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(7,971)	78,474	-	-	-		
<u>ALLOCATIONS</u>							
CAPITAL RESERVE	-	-	-	-	-		
INSURANCE FUND	-	-	-	-	-		
COLORADO PRESCHOOL	-	-	-	-	-		
TOTAL ALLOCATIONS	-	-	-	-	-		
TRANSFERS IN	-	-	-	-	-		
TRANSFERS OUT	-	-	-	-	-		
NET TRANSFERS	-	-	-	-	-		
NET ALLOCATIONS / TRANSFERS	-	-	-	-	-		
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (7,971)	\$ 78,474	\$ -	\$ -	\$ -		

CASH BALANCE
JULY 1, 2012

\$ 351,537
PROJECTED FUND BALANCE
ON 6-30-13

SEPTEMBER 30, 2012

\$ 437,899

OCTOBER 31, 2012

\$ 429,940
PROJECTED FUND BALANCE
AS A % OF BUDGETED
EXPENDITURES

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

	ACTUAL		BUDGETED		YEAR TO DATE BUDGET PERCENT (33.33)
	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	
	10/31/2012	10/31/2012	MONTH	YEAR TO DATE	MONTHLY BUDGET PERCENT (8.33)
REVENUES					
TUITION	5,724	46,685	7,125	28,500	6.69%
TUITION REIMBURSEMENT	1,824	4,157	-	-	0.00%
GRANTS	-	2,675	750	3,000	0.00%
OTHER INCOME	7	30	673	2,690	0.09%
TOTAL REVENUES	7,555	53,547	8,548	34,190	7.37%
EXPENDITURES					
SALARY	5,139	39,921	7,639	30,556	5.61%
BENEFITS	880	10,352	1,431	5,726	5.12%
PURCHASED SERVICES	9	739	94	377	0.80%
SUPPLIES / MATERIALS	495	2,292	625	2,500	6.60%
CAPITAL OUTLAY	-	-	42	167	0.00%
OTHER	1,008	2,333	196	783	42.89%
TOTAL EXPENDITURES	7,531	55,637	10,027	40,109	6.26%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	24	(2,090)	(1,479)	(5,919)	(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	\$ 24	\$ (2,090)	\$ (1,479)	\$ (5,919)	\$ (17,754)
CASH BALANCE					
JULY 1, 2012	\$ 47,669		PROJECTED FUND BALANCE ON 6-30-13	\$ 25,294	
SEPTEMBER 30, 2012	\$ 46,394		PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES		21.02%
OCTOBER 31, 2012	\$ 46,418				

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

	ACTUAL EXPENDITURES		BUDGETED EXPENDITURES				YEAR TO DATE BUDGET PERCENT (33.33)
	YEAR TO DATE 10/31/2012		MONTH	YEAR TO DATE 6/30/13	TOTAL BUDGET 2012-2013	MONTHLY BUDGET PERCENT (8.33)	
REVENUES							
PROPERTY TAXES	\$ 22,408	\$ 118,391	\$ 158,333	\$ 633,333	\$ 1,900,000	1.18%	6.23%
PROCEEDS FROM REFUNDING BONDS	-	-	-	-	-	0.00%	0.00%
OTHER REVENUE	14	7,689	500	2,000	6,000	0.23%	128.15%
TOTAL REVENUES	22,422	126,080	158,833	635,333	1,906,000	1.18%	6.61%
EXPENDITURES							
SALARY	-	-	-	-	-	0.00%	0.00%
BENEFITS	-	-	-	-	-	0.00%	0.00%
PURCHASED SERVICES	-	3,500	292	1,167	3,500	0.00%	100.00%
SUPPLIES / MATERIALS	-	-	-	-	-	0.00%	0.00%
CAPITAL OUTLAY	-	-	-	-	-	0.00%	0.00%
TRANSFER TO BOND REFUNDING ESCROW	-	-	155,944	623,775	1,871,324	0.00%	0.00%
OTHER	-	-	-	-	-	0.00%	0.00%
TOTAL EXPENDITURES	-	3,500	156,236	624,942	1,874,824	0.00%	0.19%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	22,422	122,580	2,597	10,391	31,176		
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	\$ 22,422	\$ 122,580	\$ 2,597	\$ 10,391	\$ 31,176		

CASH BALANCE						
JULY 1, 2012	\$ 1,551,019					PROJECTED FUND BALANCE ON 6-30-13 \$ 1,683,497
SEPTEMBER 30, 2012	\$ 1,651,177					
OCTOBER 31, 2012	\$ 1,673,599					PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$1,683,497/\$1,874,824) 89.79%

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

	ACTUAL		BUDGETED EXPENDITURES				YEAR TO DATE BUDGET PERCENT (33.33)
	EXPENDITURES	YEAR TO DATE 10/31/2012	MONTH	YEAR TO DATE 7/3/33	TOTAL BUDGET 2012-2013	MONTHLY BUDGET PERCENT (8.33)	
REVENUES							
LUNCH TICKET REVENUE		\$ 65,416	\$ 18,333	\$ 73,333	\$ 220,000	10.04%	29.73%
STATE REVENUE	1,636	1,636	9,059	36,235	108,705	1.50%	1.50%
FEDERAL REVENUE	164,012	188,508	90,250	361,000	1,083,000	15.14%	17.41%
OTHER REVENUE	2,965	5,423	2,596	10,383	31,150	9.52%	17.41%
TOTAL REVENUES	190,695	260,983	120,238	480,951	1,442,855	13.22%	18.09%
EXPENDITURES							
SALARY	43,630	94,688	31,674	126,694	380,082	11.48%	24.91%
BENEFITS	13,408	40,246	11,724	46,895	140,684	9.53%	28.61%
PURCHASED SERVICES	130	1,658	600	2,400	7,200	1.81%	23.03%
SUPPLIES / MATERIALS	101,966	207,333	62,975	251,902	755,705	13.49%	27.44%
CAPITAL OUTLAY	-	18,454	10,125	40,500	121,500	0.00%	15.19%
OTHER	(1,368)	(2,770)	-	-	-	0.00%	0.00%
TOTAL EXPENDITURES	157,766	359,609	117,098	468,391	1,405,171	11.23%	25.59%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	32,929	(98,626)	3,140	12,560	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	\$ 32,929	\$ (98,626)	\$ 3,140	\$ 12,560	\$ 37,684		
CASH BALANCE							
JULY 1, 2012	\$ 921,155						
SEPTEMBER 30, 2012	\$ 789,599						
OCTOBER 31, 2012	\$ 822,486						
PROJECTED FUND BALANCE ON 6-30-13					\$ 1,078,548		
PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES							76.76%