

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

	ACTUAL		BUDGETED		YEAR TO DATE	MONTHLY BUDGET PERCENT	YEAR TO DATE	MONTHLY BUDGET PERCENT
	EXPENDITURES	REVENUES	EXPENDITURES	REVENUES				
REVENUES								
PROPERTY/SPEC. OWNERSHIP TAXES								
STATE EQUALIZATION								
STATE FUNDS								
FEDERAL FUND								
OTHER REVENUE								
FISCAL RESERVE								
TOTAL REVENUE								
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								
JULY 31, 2012								
AUGUST 31, 2012								
Cash Advance to Federal Funds: \$100,000.00								
Cash Deposit with BEST Health Plan- CFR: \$300,000								

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 BY BUILDING
 FOR THE YEAR TO DATE ENDED AUGUST 2012

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>2012-2013 ACTUAL EXPENDITURES</u>												
SALARY	\$ 237,571	\$ 138,636	\$ 156,898	\$ 158,351	\$ 104,932	\$ 190,920	\$ 250,077	\$ 393,352	\$ 45,447	\$ -	\$ -	\$ 1,676,164
BENEFITS	80,186	43,419	49,433	53,917	33,370	66,496	80,254	124,930	12,302	15	15	544,262
PURCHASED SERVICES	8,145	-	921	1,229	233	267	1,414	2,879	175	-	-	15,263
SUPPLIES / MATERIALS	1,628	6,600	4,837	10,135	7,561	9,415	10,514	17,671	960	-	-	69,321
CAPITAL OUTLAY	4,690	-	-	1,092	351	1,025	-	336	-	-	-	7,494
OTHER	-	1,898	4,380	5,069	1,104	963	675	3,234	94	-	-	17,417
TOTAL ACTUAL EXPENDITURES	\$ 332,220	\$ 190,553	\$ 216,469	\$ 229,773	\$ 147,551	\$ 269,026	\$ 342,934	\$ 542,402	\$ 58,978	\$ 15	\$ 15	\$ 2,329,921

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 DISTRICT SUPPORT CENTER
 FOR THE YEAR TO DATE ENDED AUGUST 2012

		DISTRICT SUPPORT CENTER										
	2212	2310	2320	2500	2660 - 2662	2830	2839	2840	5100		TOTAL	
	CURRICULUM	BOARD OF EDUCATION	SUPERINTENDENT	FINANCE	SAFETY	HUMAN RESOURCES	POST EMPLOYMENT	TECHNOLOGY	DEBT	ALL OTHER PROGRAMS	DSC	
\$	20,283	-	26,683	40,370	-	24,760	34,782	26,968	-	13,724	187,570	
	4,549	-	5,600	10,890	-	5,745	275	7,759	-	3,111	37,929	
	765	3,868	1,097	6,483	30,575	1,361	-	13,903	-	93	58,145	
	92,448	-	119	1,685	179	-	-	2,539	-	-	96,970	
	-	-	-	-	-	-	-	10,108	-	-	10,108	
	15	11,834	29	457	-	-	-	-	-	1,738	14,073	
\$	118,060	15,702	33,528	59,885	30,754	31,866	35,057	61,277	-	18,666	404,795	

2012-2013 ACTUAL EXPENDITURES

SALARY	
BENEFITS	
PURCHASED SERVICES	
SUPPLIES / MATERIALS	
CAPITAL OUTLAY	
OTHER	
TOTAL ACTUAL EXPENDITURES	

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 AUGUST 2012

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.			
\$ 19,646	\$ 5,979	\$ 27,189	\$ 4,677	\$ 39,083	\$ 7,899	\$ -	\$ -	\$ 14,427	\$ 118,900	\$ 1,982,634		
6,796	1,021	14,715	1,850	11,918	3,207	-	-	3,641	43,148	675,339		
8,646	53,539	1,759	223	-	4,999	-	-	-	69,166	142,574		
1,966	16,783	8,402	(5,250)	260	7,532	-	-	782	30,475	196,766		
500	-	6	-	-	-	-	-	-	506	18,108		
-	-	(4,214)	-	-	(13,371)	-	-	-	(17,585)	13,905		
\$ 37,554	\$ 77,322	\$ 47,857	\$ 1,500	\$ 51,261	\$ 10,266	\$ -	\$ -	\$ 18,850	\$ 244,610	\$ 2,979,326		

2012-2013 ACTUAL EXPENDITURES
 SALARY
 BENEFITS
 PURCHASED SERVICES
 SUPPLIES / MATERIALS
 CAPITAL OUTLAY
 OTHER

TOTAL ACTUAL EXPENDITURES

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

	ACTUAL EXPENDITURES		BUDGETED EXPENDITURES		MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (16.66)
	AUGUST, 2012	YEAR TO DATE 8/31/2012	MONTH	YEAR TO DATE 2012-2013		
REVENUES						
PROPERTY TAXES	\$ 22,174	\$ 24,375	\$ 45,000	\$ 90,000	4.11%	4.51%
OTHER REVENUE	28	66	233	2,800	1.00%	2.36%
TOTAL REVENUE	22,202	24,441	45,233	90,467	4.09%	4.50%
EXPENDITURES						
SALARY	-	-	-	-	0.00%	0.00%
BENEFITS	-	-	-	-	0.00%	0.00%
PURCHASED SERVICES	38,980	48,131	29,167	58,333	11.14%	13.75%
SUPPLIES / MATERIALS	1,292	1,292	-	-	0.00%	0.00%
CAPITAL OUTLAY	39,224	185,114	39,690	79,381	8.24%	38.87%
OTHER	-	-	-	-	0.00%	0.00%
TOTAL EXPENDITURES	79,496	234,537	68,857	137,714	9.62%	28.38%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(57,294)	(210,096)	(23,624)	(47,247)		
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	(57,294)	(210,096)	(23,624)	(47,247)	(23,624)	(283,485)
CASH BALANCE						
JULY 1, 2012	\$ 387,834					
JULY 31, 2012	\$ 235,033					
AUGUST 31, 2012	\$ 177,738					
PROJECTED FUND BALANCE ON 6-30-13						\$ -
PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$0.0/\$826,285)						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 AUGUST 31, 2012
AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED AUGUST 31, 2012

	ACTUAL EXPENDITURES		BUDGETED EXPENDITURES				YEAR TO DATE BUDGET PERCENT	YEAR TO DATE BUDGET PERCENT
	AUGUST, 2012	YEAR TO DATE 8/31/2012	MONTH	YEAR TO DATE	TOTAL BUDGET 2012-2013	MONTHLY BUDGET PERCENT		
REVENUES								
E-RATE	\$ -	\$ -	\$ 4,167	\$ 8,333	\$ 50,000	0.00%	0.00%	
OTHER REVENUE	15	19,522	1,260	2,520	15,120	0.10%	129.11%	
TOTAL REVENUES	15	19,522	5,427	10,853	65,120	0.02%	29.98%	
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	54,659	196,902	48,677	97,353	584,120	9.36%	33.71%	
OTHER	-	-	-	-	-	0.00%	0.00%	
TOTAL EXPENDITURES	54,659	196,902	48,677	97,353	584,120	9.36%	33.71%	
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(54,644)	(177,380)	(43,250)	(86,500)	(519,000)			
ALLOCATIONS								
CAPITAL RESERVE	100,000	100,000	43,250	86,500	519,000			
INSURANCE FUND	-	-	-	-	-			
COLORADO PRESCHOOL	-	-	-	-	-			
TOTAL ALLOCATIONS	100,000	100,000	43,250	86,500	519,000			
TRANSFERS IN	-	-	-	-	-			
TRANSFERS OUT	-	-	-	-	-			
NET TRANSFERS	-	-	-	-	-			
NET ALLOCATIONS / TRANSFERS	100,000	100,000	43,250	86,500	519,000			
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ 45,356	\$ (77,380)	\$ -	\$ -	\$ -			
CASH BALANCE								
JULY 1, 2012	\$ 298,863							
JULY 31, 2012	\$ 176,127							
AUGUST 31, 2012	\$ 221,484							
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
 INSURANCE FUND (FUND 18)
 CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
 FOR THE MONTH TO DATE AND YEAR TO DATE ENDED AUGUST 31, 2012
 AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED AUGUST 31, 2012

	ACTUAL EXPENDITURES				BUDGETED EXPENDITURES				YEAR TO DATE BUDGET PERCENT (16.66)
	AUGUST, 2012	YEAR TO DATE 8/31/2012	MONTH	YEAR TO DATE 2012-2013	MONTH	YEAR TO DATE 2012-2013	MONTHLY BUDGET PERCENT (8.33)	TOTAL BUDGET	
REVENUES									
INSURANCE CLAIMS	\$ 12	\$ 25	\$ 1,250	\$ 2,500	\$ 15,000	0.08%	15,000	0.17%	
OTHER REVENUE	5	10	1,670	3,339	20,035	0.02%	20,035	0.05%	
TOTAL REVENUES	<u>17</u>	<u>35</u>	<u>2,920</u>	<u>5,839</u>	<u>35,035</u>	<u>0.05%</u>		<u>0.10%</u>	
EXPENDITURES									
SALARY	-	-	-	-	-	0.00%	-	0.00%	
BENEFITS	-	-	-	-	-	0.00%	-	0.00%	
PURCHASED SERVICES	42,627	221,443	33,922	67,843	407,058	10.47%	407,058	54.40%	
SUPPLIES / MATERIALS	-	-	-	-	-	0.00%	-	0.00%	
CAPITAL OUTLAY	-	-	-	-	-	0.00%	-	0.00%	
OTHER	-	-	-	-	-	0.00%	-	0.00%	
TOTAL EXPENDITURES	<u>42,627</u>	<u>221,443</u>	<u>33,922</u>	<u>67,843</u>	<u>407,058</u>	<u>10.47%</u>		<u>54.40%</u>	
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	<u>(42,610)</u>	<u>(221,408)</u>	<u>(31,002)</u>	<u>(62,004)</u>	<u>(372,023)</u>				
ALLOCATIONS									
CAPITAL RESERVE	-	-	-	-	-	-	-	-	
INSURANCE FUND	100,000	100,000	31,250	62,500	375,000				
COLORADO PRESCHOOL	-	-	-	-	-				
TOTAL ALLOCATIONS	<u>100,000</u>	<u>100,000</u>	<u>31,250</u>	<u>62,500</u>	<u>375,000</u>				
TRANSFERS IN	-	-	-	-	-				
TRANSFERS OUT	-	-	-	-	-				
NET TRANSFERS									
NET ALLOCATIONS / TRANSFERS	<u>100,000</u>	<u>100,000</u>	<u>31,250</u>	<u>62,500</u>	<u>375,000</u>				
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	<u>\$ 57,390</u>	<u>\$ (121,408)</u>	<u>\$ 248</u>	<u>\$ 496</u>	<u>\$ 2,977</u>				
CASH BALANCE									
JULY 1, 2012	\$ 210,617								
							\$ 228,793		
JULY 31, 2012	\$ 31,819								
AUGUST 31, 2012	\$ 89,209								
									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 AUGUST 31, 2012
AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED AUGUST 31, 2012

	ACTUAL EXPENDITURES		BUDGETED EXPENDITURES				YEAR TO DATE BUDGET PERCENT	YEAR TO DATE BUDGET PERCENT
	YEAR TO DATE	8/31/2012	MONTH	YEAR TO DATE	TOTAL BUDGET	MONTHLY 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								
JULY 31, 2012								
AUGUST 31, 2012								

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

	ACTUAL EXPENDITURES		BUDGETED EXPENDITURES				YEAR TO DATE	
	AUGUST, 2012	8/31/2012	MONTH	YEAR TO DATE	TOTAL BUDGET 2012-2013	MONTHLY BUDGET PERCENT	YEAR TO DATE BUDGET PERCENT	
REVENUES								
FEDERAL FUNDS	\$ 84,265	\$ 196,715	\$ 168,809	\$ 337,617	\$ 2,025,703	4.16%	9.71%	
OTHER REVENUE	15	32	6,603	13,207	79,241	0.02%	0.04%	
TOTAL REVENUES	84,280	196,747	175,412	350,824	2,104,944	4.00%	9.35%	
EXPENDITURES								
SALARY	64,204	129,064	104,726	209,452	1,256,714	5.11%	10.27%	
BENEFITS	27,965	56,626	42,314	84,627	507,762	5.51%	11.15%	
PURCHASED SERVICES	7,062	6,846	12,134	24,267	145,602	4.85%	4.70%	
SUPPLIES / MATERIALS	4,272	5,278	5,069	10,138	60,825	7.02%	8.68%	
CAPITAL OUTLAY	1,808	8,670	667	1,335	8,009	22.57%	108.25%	
OTHER	1,048	1,048	17,586	35,172	211,032	0.50%	0.50%	
TOTAL EXPENDITURES	106,359	207,532	182,496	364,991	2,189,944	4.86%	9.48%	
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(22,079)	(10,785)	(7,084)	(14,167)	(85,000)			
ALLOCATIONS								
CAPITAL RESERVE	-	-	-	-	-			
INSURANCE FUND	-	-	-	-	-			
COLORADO PRESCHOOL	-	-	-	-	-			
TOTAL ALLOCATIONS	-	-	-	-	-			
TRANSFERS IN	-	-	7,083	14,167	85,000			
TRANSFERS OUT	-	-	-	-	-			
NET TRANSFERS	-	-	7,083	14,167	85,000			
NET ALLOCATIONS / TRANSFERS	-	-	7,083	14,167	85,000			
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (22,079)	\$ (10,785)	\$ (1)	\$ -	\$ -			
JULY 1, 2012	\$	\$ 109,566			PROJECTED FUND BALANCE ON 6-30-13		\$ 196,480	
JULY 31, 2012	\$	\$ 220,859			PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES		8.97%	
AUGUST 31, 2012	\$	\$ 198,780						
Cash Advance from General Fund:							\$100,000.00	

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

	ACTUAL EXPENDITURES		BUDGETED EXPENDITURES		YEAR TO DATE BUDGET PERCENT	YEAR TO DATE BUDGET PERCENT
	YEAR TO DATE 8/31/2012	YEAR TO DATE 8/31/2012	MONTH	YEAR TO DATE 8/31/2012		
REVENUES						
FEDERAL FUNDS						
OTHER REVENUE						
TOTAL REVENUES						
EXPENDITURES						
SALARY	18,604	36,662	-	-	#DIV/0!	#DIV/0!
BENEFITS	10,217	20,341	-	-	#DIV/0!	#DIV/0!
PURCHASED SERVICES	4,119	4,123	-	-	#DIV/0!	#DIV/0!
SUPPLIES / MATERIALS	1,347	1,347	-	-	#DIV/0!	#DIV/0!
CAPITAL OUTLAY	1,409	6,909	-	-	#DIV/0!	#DIV/0!
OTHER	144	144	-	-	#DIV/0!	#DIV/0!
TOTAL EXPENDITURES	35,840	69,526	-	-	#DIV/0!	#DIV/0!
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(35,840)	(69,526)	-	-		
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	\$ (35,840)	\$ (69,526)	\$ -	\$ -		

CASH BALANCE					
JULY 1, 2012	\$ (127,854)	PROJECTED FUND BALANCE		\$ -	
		ON 6-30-13			
JULY 31, 2012	\$ (161,539)	PROJECTED FUND BALANCE			
		AS A % OF BUDGETED			
AUGUST 31, 2012	\$ (197,380)	EXPENDITURES			
		(\$0/\$712,307)			#DIV/0!

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

	ACTUAL EXPENDITURES		BUDGETED EXPENDITURES				YEAR TO DATE BUDGET PERCENT	YEAR TO DATE BUDGET PERCENT
	AUGUST, 2012	YEAR TO DATE 8/31/2012	MONTH	YEAR TO DATE	TOTAL BUDGET 2012-2013	MONTHLY BUDGET PERCENT		
<u>REVENUES</u>	\$ 107,614	\$ 107,925	\$ -	\$ -	\$ -	0.00%	(16.66)	0.00%
<u>EXPENDITURES</u>								
SALARY	-	-	-	-	-	0.00%		0.00%
BENEFITS	-	-	-	-	-	0.00%		0.00%
PURCHASED SERVICES	30	1,380	-	-	-	0.00%		0.00%
SUPPLIES / MATERIALS	4,168	4,254	-	-	-	0.00%		0.00%
CAPITAL OUTLAY	-	-	-	-	-	0.00%		0.00%
OTHER	32,374	33,935	-	-	-	0.00%		0.00%
TOTAL EXPENDITURES	36,572	39,569	-	-	-	0.00%		0.00%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	71,042	68,356	-	-	-			
<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	\$ 71,042	\$ 68,356	\$ -	\$ -	\$ -			

<u>CASH BALANCE</u>		PROJECTED FUND BALANCE	
JULY 1, 2012	\$ 351,537	ON 6-30-13	\$ -
JULY 31, 2012	\$ 348,896	PROJECTED FUND BALANCE	
AUGUST 31, 2012	\$ 419,957	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
DAYCARE FUND (FUND 14)
CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
FOR THE MONTH TO DATE AND YEAR TO DATE ENDED AUGUST 31, 2012
AND 2012 - 2013 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED AUGUST 31, 2012

	ACTUAL		BUDGETED EXPENDITURES				YEAR TO DATE	
	AUGUST, 2012	8/31/2012	MONTH	YEAR TO DATE	TOTAL BUDGET	MONTHLY BUDGET	YEAR TO DATE	
REVENUES	\$ 19,996	\$ 37,237	\$ 7,125	\$ 14,250	\$ 85,500	(8.33)	(16.66)	
TUITION	965	1,849	-	-	-	0.00%	0.00%	
TUITION REIMBURSEMENT	1,353	1,353	750	1,500	9,000	15.03%	15.03%	
GRANTS	8	16	673	1,345	8,070	0.10%	0.20%	
OTHER INCOME								
TOTAL REVENUES	22,322	40,455	8,548	17,095	102,570	21.76%	39.44%	
EXPENDITURES								
SALARY	14,970	28,563	7,639	15,278	91,667	16.33%	31.16%	
BENEFITS	4,344	8,411	1,431	2,863	17,177	25.29%	48.97%	
PURCHASED SERVICES	716	728	94	188	1,130	63.36%	64.42%	
SUPPLIES / MATERIALS	1,167	1,268	625	1,250	7,500	15.56%	16.91%	
CAPITAL OUTLAY	-	-	42	83	500	0.00%	0.00%	
OTHER	1,271	1,271	196	392	2,350	54.09%	54.09%	
TOTAL EXPENDITURES	22,468	40,241	10,027	20,054	120,324	18.67%	33.44%	
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(146)	214	(1,479)	(2,959)	(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	\$ (146)	\$ 214	\$ (1,479)	\$ (2,959)	\$ (17,754)			
CASH BALANCE								
JULY 1, 2012	\$ 47,669							
JULY 31, 2012	\$ 48,229							
AUGUST 31, 2012	\$ 48,537							
PROJECTED FUND BALANCE ON 6-30-13					\$ 25,294			
PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES							21.02%	

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

	ACTUAL EXPENDITURES		BUDGETED EXPENDITURES				YEAR TO DATE BUDGET PERCENT (16.66)
	YEAR TO DATE 8/31/2012	MONTH	YEAR TO DATE	TOTAL BUDGET 2012-2013	MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT	
REVENUES							
PROPERTY TAXES	\$ 76,513	\$ 158,333	\$ 316,667	\$ 1,900,000	4.03%	4.43%	
PROCEEDS FROM REFUNDING BONDS	-	-	-	-	0.00%	0.00%	
OTHER REVENUE	13	500	1,000	6,000	0.22%	128.33%	
TOTAL REVENUES	76,526	158,833	317,667	1,906,000	4.02%	4.82%	
EXPENDITURES							
SALARY	-	-	-	-	0.00%	0.00%	
BENEFITS	-	-	-	-	0.00%	0.00%	
PURCHASED SERVICES	-	292	583	3,500	0.00%	0.00%	
SUPPLIES / MATERIALS	-	-	-	-	0.00%	0.00%	
CAPITAL OUTLAY	-	-	-	-	0.00%	0.00%	
TRANSFER TO BOND REFUNDING ESCROW	-	155,944	311,887	1,871,324	0.00%	0.00%	
OTHER	-	-	-	-	0.00%	0.00%	
TOTAL EXPENDITURES	-	156,236	312,470	1,874,824	0.00%	0.00%	
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	76,526	2,597	5,197	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	\$ 76,526	\$ 2,597	\$ 5,197	\$ 31,176			

CASH BALANCE						
JULY 1, 2012	\$ 1,551,019					PROJECTED FUND BALANCE ON 6-30-13 \$ 1,683,497
JULY 31, 2012	\$ 1,566,301					PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$1,683,497/(\$1,874,824) 89.79%
AUGUST 31, 2012	\$ 1,642,827					

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

	ACTUAL				BUDGETED				YEAR TO DATE	
	AUGUST, 2012	YEAR TO DATE 8/31/2012	MONTH	YEAR TO DATE DATE	MONTH	YEAR TO DATE DATE	TOTAL BUDGET 2012-2013	MONTHLY BUDGET PERCENT (8.33)	BUDGET PERCENT (16.66)	
<u>REVENUES</u>	\$ 24,220	\$ 24,220	\$ 18,333	\$ 36,667	\$ 18,333	\$ 220,000	11.01%	11.01%		
LUNCH TICKET REVENUE	-	-	9,059	18,118	9,059	108,705	0.00%	0.00%		
STATE REVENUE	-	941	90,250	180,500	90,250	1,083,000	0.00%	0.00%		
FEDERAL REVENUE	1,778	2,045	2,596	5,192	2,596	31,150	5.71%	6.57%		
OTHER REVENUE	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	25,998	27,206	120,238	240,477	120,238	1,442,855	1.80%	1.89%		
<u>EXPENDITURES</u>										
SALARY	7,078	15,360	31,674	63,347	31,674	380,082	1.86%	4.04%		
BENEFITS	7,182	14,668	11,724	23,447	11,724	140,684	5.11%	10.43%		
PURCHASED SERVICES	1,271	1,399	600	1,200	600	7,200	17.65%	19.43%		
SUPPLIES / MATERIALS	5,297	5,297	62,975	125,951	62,975	755,705	0.70%	0.70%		
CAPITAL OUTLAY	18,454	18,454	10,125	20,250	10,125	121,500	15.19%	15.19%		
OTHER	(737)	(1,337)	-	-	-	-	0.00%	0.00%		
TOTAL EXPENDITURES	38,545	53,841	117,098	234,195	117,098	1,405,171	2.74%	3.83%		
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(12,547)	(26,635)	3,140	6,282	3,140	37,684				
<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	\$ (12,547)	\$ (26,635)	\$ 3,140	\$ 6,282	\$ 3,140	\$ 37,684				
<u>CASH BALANCE</u>										
JULY 1, 2012	\$ 921,155									
JULY 31, 2012	\$ 907,067									
AUGUST 31, 2012	\$ 894,100									
PROJECTED FUND BALANCE ON 6-30-13										\$ 1,078,548
PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES										76.76%