

Morgan County School District Re-3
Summary of Revenues and Expenditures – Budget to Actual
For the Month to Date, Quarters to Date and
Year to Date Ended March 2019, and
2018-2019 Budget Month to Date and Year to Date
Ended March 2019

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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, 2018 AND 2019, YEAR TO DATE ENDED MARCH 31, 2018 AND 2019
AND 2018 - 2019 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MARCH 31, 2019

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES			MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (75.00)
	MARCH 2019	QUARTER TO DATE JAN-MAR 2019	YEAR TO DATE 3/31/2019	QUARTER TO DATE JAN-MAR 2018	YEAR TO DATE 3/31/2018	MONTH	YEAR TO DATE	TOTAL BUDGET 2018-2019		
REVENUES										
PROPERTY/SPEC. OWNERSHIP TAXES	\$ 1,762,655	\$ 2,206,944	\$ 3,086,207	\$ 2,141,735	\$ 3,051,713	\$ 653,439	\$ 5,880,948	\$ 7,841,264	22.48%	39.36%
STATE EQUALIZATION	1,511,136	4,533,406	14,023,171	4,154,328	12,481,526	1,547,709	13,929,378	18,572,504	8.14%	75.51%
STATE FUNDS	30,911	90,840	1,753,904	250,997	1,457,245	151,337	1,362,031	1,816,041	1.70%	96.58%
FEDERAL FUNDS	209,987	213,900	595,546	1,252	451,489	56,817	511,349	681,799	30.80%	87.35%
OTHER REVENUE	27,428	64,379	271,211	62,668	191,034	18,750	168,750	225,000	12.19%	120.54%
FISCAL RESERVE	-	-	-	-	-	-	-	-	0.00%	0.00%
TOTAL REVENUE	3,542,117	7,109,469	19,730,039	6,610,980	17,633,007	2,428,052	21,852,456	29,136,608	12.16%	67.72%
EXPENDITURES										
SALARY	1,427,880	4,265,196	12,321,239	4,126,485	11,739,672	1,403,369	12,630,323	16,840,431	8.48%	73.16%
BENEFITS	537,235	1,615,466	4,648,758	1,507,137	4,378,819	546,344	4,917,096	6,556,128	8.19%	70.91%
PURCHASED SERVICES	74,393	407,297	1,124,337	399,042	946,392	158,264	1,424,378	1,899,171	3.92%	59.20%
SUPPLIES / MATERIALS	105,886	329,424	1,089,842	403,552	1,091,938	133,090	1,197,813	1,597,084	6.63%	68.24%
CAPITAL OUTLAY	4,606	18,078	89,270	67,651	115,756	26,868	241,812	322,416	1.43%	27.69%
OTHER	(4,478)	1,583	33,333	-24,201	6,759	(20,635)	(185,715)	(247,620)	1.81%	-13.46%
TOTAL EXPENDITURES	2,145,522	6,637,044	19,306,779	6,479,666	18,279,336	2,247,300	20,225,707	26,967,610	7.96%	71.59%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	1,396,595	472,425	423,260	131,314	(646,329)	180,752	1,626,749	2,168,998		
ALLOCATIONS										
CAPITAL RESERVE	(200,000)	(400,000)	(400,000)	-	-	(87,776)	(789,988)	(1,053,317)		
INSURANCE FUND	-	-	(400,000)	(100,000)	(300,000)	(64,583)	(581,250)	(775,000)		
COLORADO PRESCHOOL	(100,000)	(200,000)	(300,000)	(100,000)	(400,000)	(41,727)	(375,546)	(500,728)		
TOTAL ALLOCATIONS	(300,000)	(600,000)	(1,100,000)	(200,000)	(700,000)	(194,086)	(1,746,784)	(2,329,045)		
TRANSFERS IN	-	-	-	-	-	-	-	-		
TRANSFERS OUT	-	-	-	-	-	(8,917)	(80,250)	(107,000)		
NET TRANSFERS	-	-	-	-	-	(8,917)	(80,250)	(107,000)		
NET ALLOCATIONS / TRANSFERS	(300,000)	(600,000)	(1,100,000)	(200,000)	(700,000)	(203,003)	(1,827,034)	(2,436,045)		
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ 1,096,595	\$ (127,575)	\$ (676,740)	\$ (68,686)	\$ (1,346,329)	\$ (22,251)	\$ (200,285)	\$ (267,047)		
CASH BALANCE										
JULY 1, 2018			\$ 9,589,477	\$ 9,072,711						
FEBRUARY 28, 2019			\$ 7,671,067	\$ 6,592,725						
MARCH 31, 2019			\$ 8,766,994	\$ 7,607,486						
						PROJECTED FUND BALANCE ON 6-30-19		\$ 8,004,803		
						PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$8,004,803/\$26,967,610)			29.68%	

MORGAN COUNTY SCHOOL DISTRICT RE-3
GENERAL FUND EXPENDITURES BY BUILDING, DEPARTMENT AND PROGRAM
FOR THE YEAR TO DATE ENDED MARCH 31, 2019
GENERAL FUND (FUND 10)
BREAKDOWN BY BUILDING
FOR THE MONTH AND YEAR TO DATE ENDED MARCH 31, 2019

<u>ACTUAL EXPENDITURES</u>	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	\$ 206,581	\$ 97,706	\$ 94,869	\$ 106,614	\$ 101,304	\$ 94,235	\$ 212,526	\$ 287,612	\$ 27,522	\$ 2,742	\$ 1,231,711
BENEFITS	78,905	37,263	35,097	39,485	38,220	35,574	87,205	105,117	10,070	1,310	468,246
PURCHASED SERVICES	12,625	3,722	1,986	1,594	1,582	1,519	2,458	4,034	208	-	29,728
SUPPLIES / MATERIALS	139	4,985	4,114	4,370	4,753	9,777	17,626	21,726	1,045	-	68,535
CAPITAL OUTLAY	1,662	-	-	-	-	2,100	-	-	-	-	3,762
OTHER	-	96	-	-	-	-	-	493	-	-	589
TOTAL MONTHLY EXPENDITURES	299,912	143,772	136,066	152,063	145,859	143,205	319,815	418,982	38,845	4,052	1,802,571
<u>YEAR TO DATE EXPENDITURES</u>											
SALARY	\$ 1,700,078	\$ 851,954	\$ 834,474	\$ 890,941	\$ 820,938	\$ 823,082	\$ 1,846,302	\$ 2,520,182	\$ 234,298	\$ 19,268	\$ 10,541,517
BENEFITS	656,399	325,742	303,749	338,814	308,245	316,721	762,503	921,450	90,739	10,623	4,034,985
PURCHASED SERVICES	185,083	32,407	21,232	29,456	19,637	15,114	51,549	48,324	4,171	-	406,973
SUPPLIES / MATERIALS	10,626	53,272	51,450	36,486	50,273	86,628	120,255	197,079	10,413	163	616,645
CAPITAL OUTLAY	3,576	7,822	4,390	4,299	6,988	2,100	1,708	8,095	-	-	38,978
OTHER	1,860	7,736	7,086	4,555	8,048	3,450	13,857	10,484	562	-	57,638
TOTAL ACTUAL EXPENDITURES	\$ 2,557,622	\$ 1,278,933	\$ 1,222,381	\$ 1,304,551	\$ 1,214,129	\$ 1,247,095	\$ 2,796,174	\$ 3,705,614	\$ 340,183	\$ 30,054	\$ 15,696,736
<u>PRIOR YEAR % COMPARISON</u>											
PRIOR YEAR TO DATE EXPENDITURES	\$ 2,358,588	\$ 1,206,297	\$ 1,115,665	\$ 1,210,604	\$ 1,058,202	\$ 1,226,439	\$ 2,710,571	\$ 3,464,211	\$ 343,040	\$ 28,278	\$ 14,721,895
2019 EXPENDITURES COMPARED TO 2018	108.44%	106.02%	109.57%	107.76%	114.74%	101.68%	103.16%	106.97%	99.17%	106.28%	106.62%

MORGAN COUNTY SCHOOL DISTRICT RE-3
GENERAL FUND EXPENDITURES BY BUILDING, DEPARTMENT AND PROGRAM
FOR THE YEAR TO DATE ENDED MARCH 31, 2019
GENERAL FUND (FUND 10)
BREAKDOWN FOR DISTRICT SUPPORT CENTER
FOR THE YEAR TO DATE ENDED MARCH 31, 2019

DISTRICT SUPPORT CENTER											
<u>ACTUAL EXPENDITURES</u>	2212	2310	2320	2500	2660 - 2662	2830	2839	2840	5100	ALL OTHER	TOTAL
	CURRICULUM	BOARD OF EDUCATION	SUPERINTENDENT	FINANCE	SECURITY/ SAFETY	HUMAN RESOURCES	POST EMPLOYMENT	TECHNOLOGY	DEBT	PROGRAMS	DSC
<u>MONTHLY EXPENDITURES</u>											
SALARY	\$ 12,050	\$ -	\$ 16,929	\$ 23,586	\$ 417	\$ 11,891	\$ -	\$ 19,841	\$ -	\$ 22,402	\$ 107,116
BENEFITS	4,074	-	4,987	7,970	89	3,923	-	7,295	-	7,333	35,671
PURCHASED SERVICES	7,360	4,269	2,588	13,573	40	4,470	-	7,053	-	467	39,820
SUPPLIES / MATERIALS	9,524	469	42	252	-	33	-	293	-	1,845	12,458
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	844	844
OTHER	-	-	-	-	-	-	-	-	-	3,336	3,336
TOTAL MONTHLY EXPENDITURES	33,008	4,738	24,546	45,381	546	20,317	-	34,482	-	36,227	199,245
<u>YEAR TO DATE EXPENDITURES</u>											
SALARY	\$ 104,558	\$ -	\$ 147,535	\$ 228,284	\$ 3,750	\$ 113,128	\$ 25,384	\$ 188,202	\$ -	\$ 213,497	\$ 1,024,338
BENEFITS	36,111	-	43,628	75,347	806	33,310	5,431	66,938	-	73,037	334,608
PURCHASED SERVICES	20,994	44,052	5,449	55,857	4,009	43,978	-	162,954	-	20,354	357,647
SUPPLIES / MATERIALS	193,418	1,153	1,366	9,283	63	414	-	11,687	-	16,856	234,240
CAPITAL OUTLAY	-	-	2,102	616	-	722	-	35,000	-	979	39,419
OTHER	16,571	17,989	1,024	1,356	-	4,700	-	-	-	31,291	72,931
TOTAL ACTUAL EXPENDITURES	\$ 371,652	\$ 63,194	\$ 201,104	\$ 370,743	\$ 8,628	\$ 196,252	\$ 30,815	\$ 464,781	\$ -	\$ 356,014	\$ 2,063,183
<u>PRIOR YEAR % COMPARISON</u>											
PRIOR YEAR TO DATE EXPENDITURES	\$ 394,477	\$ 44,434	\$ 177,362	\$ 359,494	\$ 8,934	\$ 208,371	\$ 126,372	\$ 471,651	\$ -	\$ 291,334	\$ 2,082,429
2019 EXPENDITURES COMPARED TO 2018	94.21%	142.22%	113.39%	103.13%	96.57%	94.18%	24.38%	98.54%	0.00%	122.20%	99.08%

MORGAN COUNTY SCHOOL DISTRICT RE-3
GENERAL FUND EXPENDITURES BY BUILDING, DEPARTMENT AND PROGRAM
FOR THE YEAR TO DATE ENDED MARCH 31, 2019
GENERAL FUND (FUND 10)
BREAKDOWN FOR OTHER SUPPORT SERVICES
FOR THE YEAR TO DATE ENDED MARCH 31, 2019

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.		
MONTHLY EXPENDITURES											
SALARY	\$ 8,673	\$ 6,112	\$ 43,609	\$ 2,555	\$ 24,813	\$ 3,291	\$ -	\$ -	\$ -	\$ 89,053	\$ 1,427,880
BENEFITS	3,210	1,312	16,983	1,289	9,077	1,447	-	-	-	33,318	537,235
PURCHASED SERVICES	403	3,571	520	116	-	1,600	(1,505)	-	140	4,845	74,393
SUPPLIES / MATERIALS	17	8,542	11,233	2,198	216	2,398	-	-	289	24,893	105,886
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	4,606
OTHER	-	-	(8,403)	-	-	-	-	-	-	(8,403)	(4,478)
TOTAL MONTHLY EXPENDITURES	12,303	19,537	63,942	6,158	34,106	8,736	(1,505)	-	429	143,706	2,145,522
YEAR TO DATE EXPENDITURES											
SALARY	\$ 89,834	\$ 44,607	\$ 360,070	\$ 26,002	\$ 198,621	\$ 36,250	\$ -	\$ -	\$ -	\$ 755,384	\$ 12,321,239
BENEFITS	31,901	9,564	144,486	12,197	66,789	14,228	-	-	-	279,165	4,648,758
PURCHASED SERVICES	20,103	68,192	4,819	6,351	-	18,671	225,434	7,871	8,276	359,717	1,124,337
SUPPLIES / MATERIALS	935	101,006	88,352	14,289	2,417	25,186	-	-	6,772	238,957	1,089,842
CAPITAL OUTLAY	4,014	-	303	6,211	345	-	-	-	-	10,873	89,270
OTHER	480	-	(54,526)	-	-	(43,190)	-	-	-	(97,236)	33,333
TOTAL ACTUAL EXPENDITURES	\$ 147,267	\$ 223,369	\$ 543,504	\$ 65,050	\$ 268,172	\$ 51,145	\$ 225,434	\$ 7,871	\$ 15,048	\$ 1,546,860	\$ 19,306,779
PRIOR YEAR % COMPARISON											
PRIOR YEAR TO DATE EXPENDITURES	\$ 206,443	\$ 207,850	\$ 526,020	\$ 47,555	\$ 268,490	\$ 42,796	\$ 155,588	\$ 5,336	\$ 14,934	\$ 1,475,012	\$ 18,279,336
2019 EXPENDITURES COMPARED TO 2018	71.34%	107.47%	103.32%	136.79%	99.88%	119.51%	144.89%	147.51%	100.76%	104.87%	105.62%

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, 2018 AND 2019, YEAR TO DATE ENDED MARCH 31, 2018 AND 2019
AND 2018 - 2019 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MARCH 31, 2019

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES			MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (75.00)
	MARCH 2019	QUARTER TO DATE JAN-MAR 2019	YEAR TO DATE 3/31/2019	QUARTER TO DATE JAN-MAR 2018	YEAR TO DATE 3/31/2018	MONTH	YEAR TO DATE	TOTAL BUDGET 2018-2019		
REVENUES										
PROPERTY TAXES	\$ 136,224	\$ 158,559	\$ 182,664	\$ 155,298	\$ 181,336	\$ 45,750	\$ 411,750	\$ 549,000	24.81%	33.27%
OTHER REVENUE	789	2,249	7,291	1,306	4,200	513	4,613	6,150	12.83%	118.55%
TOTAL REVENUE	137,013	160,808	189,955	156,604	185,536	46,263	416,363	555,150	24.68%	34.22%
EXPENDITURES										
SALARY	-	-	14,068	-	15,050	1,250	11,250	15,000	0.00%	93.79%
BENEFITS	-	-	3,039	-	3,169	283	2,550	3,400	0.00%	89.38%
PURCHASED SERVICES	6,607	55,388	243,574	83,247	273,225	27,500	247,500	330,000	2.00%	73.81%
SUPPLIES / MATERIALS	-	-	11,928	401	18,972	2,917	26,250	35,000	0.00%	34.08%
CAPITAL OUTLAY	739	739	137,196	8,737	153,357	22,500	202,500	270,000	0.27%	50.81%
OTHER	-	-	-	-	-	45,821	412,388	549,851	0.00%	0.00%
TOTAL EXPENDITURES	7,346	56,127	409,805	92,385	463,773	100,271	902,438	1,203,251	0.61%	34.06%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	129,667	104,681	(219,850)	64,219	(278,237)	(54,008)	(486,075)	(648,101)		
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	\$ 129,667	\$ 104,681	\$ (219,850)	\$ 64,219	\$ (278,237)	\$ (54,008)	\$ (486,075)	\$ (648,101)		
CASH BALANCE										
JULY 1, 2018			\$ 766,405						PROJECTED FUND BALANCE ON 6-30-19	\$ -
FEBRUARY 28, 2019			\$ 416,888						PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$0.0/\$1,203,251)	0.00%
MARCH 31, 2019			\$ 546,555							

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, 2018 AND 2019, YEAR TO DATE ENDED MARCH 31, 2018 AND 2019
AND 2018 - 2019 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MARCH 31, 2019

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES				
	MARCH 2019	QUARTER TO DATE JAN-MAR 2019	YEAR TO DATE 3/31/2019	QUARTER TO DATE JAN-MAR 2018	YEAR TO DATE 3/31/2018	MONTH	YEAR TO DATE	TOTAL BUDGET 2018-2019	MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (75.00)
REVENUES										
TUITION	\$ 12,786	\$ 36,185	\$ 124,190	\$ 30,554	\$ 109,012	\$ 13,157	\$ 118,415	\$ 157,886	8.10%	78.66%
TUITION REIMBURSEMENT	1,469	5,116	16,850	2,909	13,467	1,676	15,086	20,114	7.30%	83.77%
GRANTS	-	(295)	11,495	2,189	8,844	1,333	12,000	16,000	0.00%	71.84%
OTHER INCOME	20	58	163	31	79	593	5,340	7,120	0.28%	2.29%
TOTAL REVENUES	14,275	41,064	152,698	35,683	131,402	16,759	150,841	201,120	7.10%	75.92%
EXPENDITURES										
SALARY	5,086	17,267	80,082	14,032	73,601	9,008	81,068	108,091	4.71%	74.09%
BENEFITS	1,898	6,127	24,490	6,052	23,129	2,745	24,705	32,940	5.76%	74.35%
PURCHASED SERVICES	-	-	1,126	-	1,084	250	2,250	3,000	0.00%	37.53%
SUPPLIES / MATERIALS	443	1,216	4,225	838	3,838	583	5,250	7,000	6.33%	60.36%
CAPITAL OUTLAY	-	-	-	-	-	50	450	600	0.00%	0.00%
OTHER	1,805	2,193	6,366	1,700	2,768	638	5,738	7,650	23.59%	83.22%
TOTAL EXPENDITURES	9,232	26,803	116,289	22,622	104,420	13,274	119,461	159,281	5.80%	73.01%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	5,043	14,261	36,409	13,061	26,982	3,485	31,380	41,839		
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	\$ 5,043	\$ 14,261	\$ 36,409	\$ 13,061	26,982	\$ 3,485	\$ 31,380	\$ 41,839		
CASH BALANCE										
JULY 1, 2018			\$ 119,668							
FEBRUARY 28, 2019			\$ 149,417							
MARCH 31, 2019			\$ 154,460							
										PROJECTED FUND BALANCE ON 6-30-19
										\$ 159,516
										PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES
										(\$159,516/\$159,281)
										<u>100.15%</u>

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, 2018 AND 2019, YEAR TO DATE ENDED MARCH 31, 2018 AND 2019
AND 2018 - 2019 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MARCH 31, 2019

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES			MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (75.00)
	MARCH 2019	QUARTER TO DATE JAN-MAR 2019	YEAR TO DATE 3/31/2019	QUARTER TO DATE JAN-MAR 2018	YEAR TO DATE 3/31/2018	MONTH	YEAR TO DATE	TOTAL BUDGET 2018-2019		
REVENUES										
E-RATE	\$ -	\$ -	\$ 111,843	\$ -	\$ 101,732	\$ 9,333	\$ 84,000	\$ 112,000	0.00%	99.86%
STATE GRANT - BEST	-	-	-	-	-	-	-	-	0.00%	0.00%
OTHER REVENUE	3	9	25	2,297	2,306	252	2,269	3,025	0.10%	0.83%
TOTAL REVENUES	3	9	111,868	2,297	104,038	9,585	86,269	115,025	0.00%	97.26%
EXPENDITURES										
SALARY	-	-	-	-	-	-	-	-	0.00%	0.00%
BENEFITS	-	-	-	-	-	-	-	-	0.00%	0.00%
PURCHASED SERVICES	-	-	2,381	4,146	4,316	-	-	-	0.00%	0.00%
SUPPLIES / MATERIALS	-	-	-	-	-	-	-	-	0.00%	0.00%
CAPITAL OUTLAY	1,763	249,316	429,155	29,345	526,561	60,688	546,194	728,259	0.24%	58.93%
OTHER	-	-	-	-	-	129,870	1,168,832	1,558,443	0.00%	0.00%
TOTAL EXPENDITURES	1,763	249,316	431,536	33,491	530,877	190,558	1,715,026	2,286,702	0.08%	18.87%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(1,760)	(249,307)	(319,668)	(31,194)	(426,839)	(180,973)	(1,628,757)	(2,171,677)		
ALLOCATIONS										
CAPITAL RESERVE	200,000	400,000	400,000	-	-	87,776	789,988	1,053,317		
INSURANCE FUND	-	-	-	-	-	-	-	-		
COLORADO PRESCHOOL	-	-	-	-	-	-	-	-		
TOTAL ALLOCATIONS	200,000	400,000	400,000	-	-	87,776	789,988	1,053,317		
TRANSFERS IN	-	-	-	-	-	-	-	-		
TRANSFERS OUT	(94,217)	(194,899)	(698,572)	-	-	-	-	-		
NET TRANSFERS	(94,217)	(194,899)	(698,572)	-	-	-	-	-		
NET ALLOCATIONS / TRANSFERS	105,783	205,101	(298,572)	-	-	87,776	789,988	1,053,317		
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ 104,023	\$ (44,206)	\$ (618,240)	\$ (31,194)	\$ (426,839)	\$ (93,197)	\$ (838,769)	\$ (1,118,360)		
CASH BALANCE										
JULY 1, 2018			\$ 1,016,826					PROJECTED FUND BALANCE ON 6-30-19		\$ -
FEBRUARY 28, 2019			\$ 70,566					PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$0/\$2,286,702)		0.00%
MARCH 31, 2019			\$ 174,590							

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, 2018 AND 2019, YEAR TO DATE ENDED MARCH 31, 2018 AND 2019
AND 2018 - 2019 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MARCH 31, 2019

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES			MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (75.00)
	MARCH 2019	QUARTER TO DATE JAN-MAR 2019	YEAR TO DATE 3/31/2019	QUARTER TO DATE JAN-MAR 2018	YEAR TO DATE 3/31/2018	MONTH	YEAR TO DATE	TOTAL BUDGET 2018-2019		
REVENUES										
INSURANCE CLAIMS	\$ 125	\$ 523	\$ 235,610	\$ 342	\$ 2,305	\$ 417	\$ 3,750	\$ 5,000	2.50%	4712.20%
OTHER REVENUE	68	197	552	119	309	42	375	500	13.60%	110.40%
TOTAL REVENUES	193	720	236,162	461	2,614	459	4,125	5,500	3.51%	4293.85%
EXPENDITURES										
SALARY	-	-	-	-	-	-	-	-	0.00%	0.00%
BENEFITS	-	-	-	-	-	-	-	-	0.00%	0.00%
PURCHASED SERVICES	16,656	67,252	537,818	90,056	547,420	78,391	705,520	940,693	1.77%	57.17%
SUPPLIES / MATERIALS	-	-	-	-	-	-	-	-	0.00%	0.00%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	0.00%	0.00%
OTHER	-	-	-	-	-	-	-	-	0.00%	0.00%
TOTAL EXPENDITURES	16,656	67,252	537,818	90,056	547,420	78,391	705,520	940,693	1.77%	57.17%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(16,463)	(66,532)	(301,656)	(89,595)	(544,806)	(77,932)	(701,395)	(935,193)		
ALLOCATIONS										
CAPITAL RESERVE	-	-	-	-	-	-	-	-		
INSURANCE FUND	-	-	400,000	100,000	300,000	64,583	581,250	775,000		
COLORADO PRESCHOOL	-	-	-	-	-	-	-	-		
TOTAL ALLOCATIONS	-	-	400,000	100,000	300,000	64,583	581,250	775,000		
TRANSFERS IN	-	-	-	-	-	-	-	-		
TRANSFERS OUT	-	-	-	-	-	-	-	-		
NET TRANSFERS	-	-	-	-	-	-	-	-		
NET ALLOCATIONS / TRANSFERS	-	-	400,000	100,000	300,000	64,583	581,250	775,000		
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (16,463)	\$ (66,532)	\$ 98,344	\$ 10,405	\$ (244,806)	\$ (13,349)	\$ (120,145)	\$ (160,193)		
CASH BALANCE										
JULY 1, 2018			\$ 204,924							PROJECTED FUND BALANCE ON 6-30-19 \$ 162,628
FEBRUARY 28, 2019			\$ 319,732							
MARCH 31, 2019			\$ 303,269							PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$162,628/\$940,693) 17.29%

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, 2018 AND 2019, YEAR TO DATE ENDED MARCH 31, 2018 AND 2019
AND 2018 - 2019 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MARCH 31, 2019

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES				
	MARCH 2019	QUARTER TO DATE JAN-MAR 2019	YEAR TO DATE 3/31/2019	QUARTER TO DATE JAN-MAR 2018	YEAR TO DATE 3/31/2018	MONTH	YEAR TO DATE	TOTAL BUDGET 2018-2019	MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (75.00)
REVENUES										
FEDERAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
OTHER REVENUE	4	13	37	6	16	127	1,144	1,525	0.26%	2.43%
TOTAL REVENUES	4	13	37	6	16	127	1,144	1,525	0.26%	2.43%
EXPENDITURES										
SALARY	25,075	73,915	197,672	83,800	232,265	26,508	238,568	318,090	7.88%	62.14%
BENEFITS	9,515	29,958	80,687	35,857	113,588	11,116	100,043	133,391	7.13%	60.49%
PURCHASED SERVICES	-	-	-	905	1,280	167	1,500	2,000	0.00%	0.00%
SUPPLIES / MATERIALS	-	1,509	10,421	2,605	10,375	1,250	11,250	15,000	0.00%	69.47%
CAPITAL OUTLAY	-	96	23,103	1,804	5,143	417	3,750	5,000	0.00%	462.06%
OTHER	-	4,336	6,259	11,188	13,455	2,333	21,000	28,000	0.00%	22.35%
TOTAL EXPENDITURES	34,590	109,814	318,142	136,159	376,106	41,791	376,111	501,481	6.90%	63.44%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(34,586)	(109,801)	(318,105)	(136,153)	(376,090)	(41,664)	(374,967)	(499,956)		
ALLOCATIONS										
CAPITAL RESERVE	-	-	-	-	-	-	-	-		
INSURANCE FUND	-	-	-	-	-	-	-	-		
COLORADO PRESCHOOL	100,000	200,000	300,000	100,000	400,000	41,727	375,546	500,728		
TOTAL ALLOCATIONS	100,000	200,000	300,000	100,000	400,000	41,727	375,546	500,728		
TRANSFERS IN	-	-	-	-	-	-	-	-		
TRANSFERS OUT	-	-	-	-	-	-	-	-		
NET TRANSFERS	-	-	-	-	-	-	-	-		
NET ALLOCATIONS / TRANSFERS	100,000	200,000	300,000	100,000	400,000	41,727	375,546	500,728		
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ 65,414	\$ 90,199	\$ (18,105)	\$ (36,153)	\$ 23,910	\$ 63	\$ 579	\$ 772		
CASH BALANCE										
JULY 1, 2018			\$ 125,577						PROJECTED FUND BALANCE ON 6-30-19	93,565
FEBRUARY 28, 2019			\$ 43,536						PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$93,565/\$501,481)	18.66%
MARCH 31, 2019			\$ 109,022							

MORGAN COUNTY SCHOOL DISTRICT RE-3
SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
FOOD SERVICES FUND (FUND 21)
CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
FOR THE MONTH TO DATE, QUARTERS TO DATE ENDED MARCH 31, 2018 AND 2019, YEAR TO DATE ENDED MARCH 31, 2018 AND 2019
AND 2018 - 2019 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MARCH 31, 2019

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES			MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (75.00)
	MARCH 2019	QUARTER TO DATE JAN-MAR 2019	YEAR TO DATE 3/31/2019	QUARTER TO DATE JAN-MAR 2018	YEAR TO DATE 3/31/2018	MONTH	YEAR TO DATE	TOTAL BUDGET 2018-2019		
REVENUES										
LUNCH TICKET REVENUE	\$ 13,957	\$ 38,821	\$ 130,312	\$ 48,195	\$ 146,173	\$ 15,417	\$ 138,750	\$ 185,000	7.54%	70.44%
STATE REVENUE	-	3,236	25,271	5,201	26,951	2,833	25,500	34,000	0.00%	74.33%
FEDERAL REVENUE	-	240,099	788,306	397,585	985,744	128,869	1,159,822	1,546,429	0.00%	50.98%
OTHER REVENUE	281	1,034	15,982	5,241	16,971	1,867	16,800	22,400	1.25%	71.35%
TOTAL REVENUES	14,238	283,190	959,871	456,222	1,175,839	148,986	1,340,872	1,787,829	0.80%	53.69%
EXPENDITURES										
SALARY	51,840	146,990	385,265	135,246	352,011	43,449	391,045	521,393	9.94%	73.89%
BENEFITS	22,736	64,109	174,830	60,832	165,589	20,505	184,544	246,058	9.24%	71.05%
PURCHASED SERVICES	118	6,920	8,609	7,297	9,213	1,125	10,125	13,500	0.87%	63.77%
SUPPLIES / MATERIALS	30,878	160,731	542,440	178,376	593,729	77,572	698,144	930,859	3.32%	58.27%
CAPITAL OUTLAY	-	1,249	29,349	5,756	10,425	2,500	22,500	30,000	0.00%	97.83%
OTHER	-	(12,972)	(17,790)	(11,457)	(19,095)	5,146	46,313	61,750	0.00%	-28.81%
TOTAL EXPENDITURES	105,572	367,027	1,122,703	376,050	1,111,872	150,297	1,352,671	1,803,560	5.85%	62.25%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(91,334)	(83,837)	(162,832)	80,172	63,967	(1,311)	(11,799)	(15,731)		
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	\$ (91,334)	\$ (83,837)	\$ (162,832)	\$ 80,172	63,967	\$ (1,311)	\$ (11,799)	\$ (15,731)		
CASH BALANCE										
JULY 1, 2018			\$ 757,991							
FEBRUARY 28, 2019			\$ 715,844					\$ 691,843		
MARCH 31, 2019			\$ 630,087							
										PROJECTED FUND BALANCE ON 6-30-19
										PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$691,843/\$1,803,560)
										<u>38.36%</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, QUARTERS TO DATE ENDED MARCH 31, 2018 AND 2019, YEAR TO DATE ENDED MARCH 31, 2018 AND 2019
AND 2018 - 2019 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MARCH 31, 2019

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES			MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (75.00)
	MARCH 2019	QUARTER TO DATE JAN-MAR 2019	YEAR TO DATE 3/31/2019	QUARTER TO DATE JAN-MAR 2018	YEAR TO DATE 3/31/2018	MONTH	YEAR TO DATE	TOTAL BUDGET 2018-2019		
REVENUES										
FEDERAL FUNDS	\$ 65,800	\$ 479,160	\$ 3,498,494	\$ 666,778	\$ 1,530,948	\$ 298,203	\$ 2,683,831	\$ 3,578,441	1.84%	97.77%
OTHER REVENUE	248,596	258,349	729,568	18,215	619,861	69,770	627,928	837,237	29.69%	87.14%
TOTAL REVENUES	314,396	737,509	4,228,062	684,993	2,150,809	367,973	3,311,759	4,415,678	7.12%	95.75%
EXPENDITURES										
SALARY	108,762	317,332	960,480	345,774	998,171	131,146	1,180,310	1,573,747	6.91%	61.03%
BENEFITS	47,356	138,375	400,730	131,502	382,437	50,822	457,397	609,863	7.77%	65.71%
PURCHASED SERVICES	4,787	29,253	124,536	56,053	125,448	14,179	127,610	170,146	2.81%	73.19%
SUPPLIES / MATERIALS	4,156	21,183	90,556	41,356	98,152	22,493	202,436	269,914	1.54%	33.55%
CAPITAL OUTLAY	15,052	373,764	3,397,900	66,091	201,672	152,285	1,370,565	1,827,420	0.82%	185.94%
OTHER	434	3,793	7,767	23,032	30,272	5,966	53,691	71,588	0.61%	10.85%
TOTAL EXPENDITURES	180,547	883,700	4,981,969	663,808	1,836,152	376,891	3,392,009	4,522,678	3.99%	110.16%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	133,849	(146,191)	(753,907)	21,185	314,657	(8,918)	(80,250)	(107,000)		
ALLOCATIONS										
CAPITAL RESERVE	-	-	-	-	-	-	-	-		
INSURANCE FUND	-	-	-	-	-	-	-	-		
COLORADO PRESCHOOL	-	-	-	-	-	-	-	-		
TOTAL ALLOCATIONS	-	-	-	-	-	-	-	-		
TRANSFERS IN	94,217	194,899	698,572	-	-	8,917	80,250	107,000		
TRANSFERS OUT	-	-	-	-	-	-	-	-		
NET TRANSFERS	94,217	194,899	698,572	-	-	8,917	80,250	107,000		
NET ALLOCATIONS / TRANSFERS	94,217	194,899	698,572	-	-	8,917	80,250	107,000		
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ 228,066	\$ 48,708	\$ (55,335)	\$ 21,185	\$ 314,657	\$ (1)	\$ -	\$ -		
JULY 1, 2018			\$ 250,863							PROJECTED FUND BALANCE ON 6-30-19
FEBRUARY 28, 2019			\$ 364,505							\$ 384,243
MARCH 31, 2019			\$ 514,028							PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$384,243/\$4,522,678)
										8.50%

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, 2018 AND 2019, YEAR TO DATE ENDED MARCH 31, 2018 AND 2019
AND 2018 - 2019 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MARCH 31, 2019

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES			MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (75.00)
	MARCH 2019	QUARTER TO DATE JAN-MAR 2019	YEAR TO DATE 3/31/2019	QUARTER TO DATE JAN-MAR 2018	YEAR TO DATE 3/31/2018	MONTH	YEAR TO DATE	TOTAL BUDGET 2018-2019		
REVENUES										
FEDERAL FUNDS	\$ -	\$ 285,616	\$ 2,875,804	\$ 472,927	\$ 931,017	\$ 239,650	\$ 2,156,853	\$ 2,875,804	0.00%	100.00%
OTHER REVENUE	-	-	-	-	-	-	-	-	0.00%	0.00%
TOTAL REVENUES	-	285,616	2,875,804	472,927	931,017	239,650	2,156,853	2,875,804	0.00%	100.00%
EXPENDITURES										
SALARY	36,426	113,512	318,750	111,438	315,855	39,916	359,243	478,991	7.60%	66.55%
BENEFITS	16,562	50,653	139,117	43,226	126,665	19,647	176,824	235,765	7.02%	59.01%
PURCHASED SERVICES	2,331	6,656	19,800	11,459	32,878	2,859	25,730	34,306	6.79%	57.72%
SUPPLIES / MATERIALS	2,983	3,836	12,240	4,264	17,279	2,897	26,072	34,762	8.58%	35.21%
CAPITAL OUTLAY	15,052	366,796	3,381,413	66,091	197,262	134,183	1,207,648	1,610,197	0.93%	210.00%
OTHER	150	376	1,848	18,352	21,407	3,769	33,920	45,227	0.33%	4.09%
TOTAL EXPENDITURES	73,504	541,829	3,873,168	254,830	711,346	203,271	1,829,437	2,439,248	3.01%	158.79%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(73,504)	(256,213)	(997,364)	218,097	219,671	36,379	327,416	436,556		
ALLOCATIONS										
CAPITAL RESERVE	-	-	-	-	-	-	-	-		
INSURANCE FUND	-	-	-	-	-	-	-	-		
COLORADO PRESCHOOL	-	-	-	-	-	-	-	-		
TOTAL ALLOCATIONS	-	-	-	-	-	-	-	-		
TRANSFERS IN	94,217	194,899	698,572	-	-	50,363	453,266	604,355		
TRANSFERS OUT	-	-	-	-	-	-	-	-		
NET TRANSFERS	94,217	194,899	698,572	-	-	50,363	453,266	604,355		
NET ALLOCATIONS / TRANSFERS	94,217	194,899	698,572	-	-	50,363	453,266	604,355		
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ 20,713	\$ (61,314)	\$ (298,792)	\$ 218,097	219,671	\$ 86,742	\$ 780,682	\$ 1,040,911		
CASH BALANCE										
JULY 1, 2018			\$ (154,722)							PROJECTED FUND BALANCE ON 6-30-19
FEBRUARY 28, 2019			\$ (81,093)							\$ -
MARCH 31, 2019			\$ (140,490)							PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$0 / \$2,439,248)
										<u>0.00%</u>

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, 2018 AND 2019, YEAR TO DATE ENDED MARCH 31, 2018 AND 2019
AND 2018 - 2019 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MARCH 31, 2019

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES				
	QUARTER TO DATE		YEAR TO DATE	QUARTER TO DATE		YEAR TO DATE		TOTAL BUDGET 2018-2019	MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (75.00)
	MARCH 2019	JAN-MAR 2019	3/31/2019	JAN-MAR 2018	3/31/2018	MONTH	YEAR TO DATE			
REVENUES	\$ 53,270	\$ 101,620	\$ 450,160	\$ 140,489	\$ 495,990	\$ -	\$ -	\$ -	0.00%	0.00%
EXPENDITURES										
SALARY	-	-	-	-	-	-	-	-	0.00%	0.00%
BENEFITS	-	-	132	-	-	-	-	-	0.00%	0.00%
PURCHASED SERVICES	17,119	29,306	124,635	26,450	87,689	-	-	-	0.00%	0.00%
SUPPLIES / MATERIALS	16,374	64,104	225,844	82,472	291,363	-	-	-	0.00%	0.00%
CAPITAL OUTLAY	1,950	3,363	5,505	1,005	4,156	-	-	-	0.00%	0.00%
OTHER	2,885	5,403	18,258	5,982	23,303	-	-	-	0.00%	0.00%
TOTAL EXPENDITURES	38,328	102,176	374,374	115,909	406,511	-	-	-	0.00%	0.00%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	14,942	(556)	75,786	24,580	89,479	-	-	-		
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	\$ 14,942	\$ (556)	\$ 75,786	\$ 24,580	\$ 89,479	\$ -	\$ -	\$ -		
CASH BALANCE										
JULY 1, 2018			\$ 415,059					PROJECTED FUND BALANCE ON 6-30-19	\$ -	
FEBRUARY 28, 2019			\$ 475,369					PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$0.00/0.00)		
MARCH 31, 2019			\$ 490,311						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, 2018 AND 2019, YEAR TO DATE ENDED MARCH 31, 2018 AND 2019
AND 2018 - 2019 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MARCH 31, 2019

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES				
	MARCH 2019	QUARTER TO DATE JAN-MAR 2019	YEAR TO DATE 3/31/2019	QUARTER TO DATE JAN-MAR 2018	YEAR TO DATE 3/31/2018	MONTH	YEAR TO DATE	TOTAL BUDGET 2018-2019	MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (75.00)
REVENUES										
PROPERTY TAXES	\$ 788,317	\$ 917,566	\$ 1,057,011	\$ 898,392	\$ 1,048,870	\$ 265,163	\$ 2,386,470	\$ 3,181,960	24.77%	33.22%
PROCEEDS FROM REFUNDING BONDS	-	-	-	-	-	-	-	-	0.00%	0.00%
OTHER REVENUE	(1,098)	-	-	-	(2,275)	711	6,398	8,530	-12.87%	0.00%
TOTAL REVENUES	787,219	917,566	1,057,011	898,392	1,046,595	265,874	2,392,868	3,190,490	24.67%	33.13%
EXPENDITURES										
SALARY	-	-	-	-	-	-	-	-	0.00%	0.00%
BENEFITS	-	-	-	-	-	-	-	-	0.00%	0.00%
PURCHASED SERVICES	-	-	4,250	-	5,000	417	3,750	5,000	0.00%	85.00%
SUPPLIES / MATERIALS	-	-	-	-	-	-	-	-	0.00%	0.00%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	0.00%	0.00%
TRANSFER TO BOND REFUNDING ESCROW	-	-	-	-	-	-	-	-	0.00%	0.00%
OTHER	-	-	2,662,256	-	2,617,900	260,147	2,341,326	3,121,768	0.00%	85.28%
TOTAL EXPENDITURES	-	-	2,666,506	-	2,622,900	260,564	2,345,076	3,126,768	0.00%	85.28%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	787,219	917,566	(1,609,495)	898,392	(1,576,305)	5,310	47,792	63,722		
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	\$ 787,219	\$ 917,566	\$ (1,609,495)	\$ 898,392	(1,576,305)	\$ 5,310	\$ 47,792	\$ 63,722		
CASH BALANCE										
JULY 1, 2018			\$ 2,737,373					PROJECTED FUND BALANCE ON 6-30-19	\$ 2,883,504	
FEBRUARY 28, 2019			\$ 340,660					PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$2,883,504/\$3,126,768)		92.22%
MARCH 31, 2019			\$ 1,127,878							

MORGAN COUNTY SCHOOL DISTRICT RE-3
SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
BUILDING FUND (FUND 41)

CASH BASIS FINANCIAL STATEMENTS - UNAUDITED

FOR THE MONTH TO DATE, QUARTERS TO DATE ENDED MARCH 31, 2018 AND 2019, YEAR TO DATE ENDED MARCH 31, 2018 AND 2019
AND 2018 - 2019 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED MARCH 31, 2019

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES				
	MARCH 2019	QUARTER TO DATE JAN-MAR 2019	YEAR TO DATE 3/31/2019	QUARTER TO DATE JAN-MAR 2018	YEAR TO DATE 3/31/2018	MONTH	YEAR TO DATE	TOTAL BUDGET 2018-2019	MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (75.00)
REVENUES										
BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
BEST CAPITAL CONST. GRANT	-	-	-	-	-	-	-	-	0.00%	0.00%
PREMIUM/DISCOUNT	-	-	-	-	-	-	-	-	0.00%	0.00%
OTHER REVENUE	3,617	10,529	29,506	6,092	16,182	2,000	18,000	24,000	15.07%	122.94%
TOTAL REVENUES	3,617	10,529	29,506	6,092	16,182	2,000	18,000	24,000	15.07%	122.94%
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	-	2,766	14,657	22,970	160,817	156,019	1,404,173	1,872,230	0.00%	0.78%
OTHER	-	-	-	-	-	-	-	-	0.00%	0.00%
TOTAL EXPENDITURES	-	2,766	14,657	22,970	160,817	156,019	1,404,173	1,872,230	0.00%	0.78%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	3,617	7,763	14,849	(16,878)	(144,635)	(154,019)	(1,386,173)	(1,848,230)		
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	\$ 3,617	\$ 7,763	\$ 14,849	\$ (16,878)	(144,635)	\$ (154,019)	\$ (1,386,173)	\$ (1,848,230)		
CASH BALANCE										
JULY 1, 2018			\$ 1,704,761			PROJECTED FUND BALANCE ON 6-30-19		\$ -		
FEBRUARY 28, 2019			\$ 1,715,994			PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$0.00/\$1,872,230)			0.00%	
MARCH 31, 2019			\$ 1,719,610							

Morgan County School District Re-3
Monthly Investments and Cash Worksheet
For the Month Ended March 31, 2019

	Wells Fargo	Wells Trust	CSAFE	ColoTrust	Bank of Colorado	Morgan Federal Bank	FMS Bank	Total Per Monthly Financial Statements
<u>Balance per District General Ledger</u>								
General Fund	808,277.02		1,588,120.55	6,370,596.29				8,766,993.86
Mill Levy	127,925.60		418,630.02					546,555.62
Capital Reserve	173,121.70		1,468.04					174,589.74
Insurance	270,997.69		32,271.27					303,268.96
Colorado Preschool	107,841.11		1,181.16					109,022.27
Federal Programs	492,528.25		21,499.84					514,028.09
Pupil Activities	321,430.13		84,674.24		72,221.65	11,984.85		490,310.87
Daycare	146,561.23		7,898.71					154,459.94
Bond Redemption		1,127,877.89						1,127,877.89
Building Fund	-		1,719,610.16					1,719,610.16
Food Services	395,901.43		234,185.16					630,086.59
Private Purpose Trust	24,271.53				25,173.30		61,699.34	111,144.17
Total General Ledger Balance	2,868,855.69	1,127,877.89	4,109,539.15	6,370,596.29	97,394.95	11,984.85	61,699.34	14,647,948.16
<u>Per Bank Statements</u>								
General Fund	1,180,739.89		1,588,120.55	6,370,596.29				9,139,456.73
Mill Levy	127,925.60		418,630.02					546,555.62
Capital Reserve	173,121.70		1,468.04					174,589.74
Insurance	270,997.69		32,271.27					303,268.96
Colorado Preschool	107,841.11		1,181.16					109,022.27
Federal Programs	492,528.25		21,499.84					514,028.09
Pupil Activities	323,449.12		84,674.24		72,221.65	11,984.85		492,329.86
Daycare	146,561.23		7,898.71					154,459.94
Bond Redemption		1,127,877.89						1,127,877.89
Building Fund			1,719,610.16					1,719,610.16
Food Services	395,901.43		234,185.16					630,086.59
Private Purpose Trust	38,021.53				25,173.30		61,699.34	124,894.17
Total Bank Balance	3,257,087.55	1,127,877.89	4,109,539.15	6,370,596.29	97,394.95	11,984.85	61,699.34	15,036,180.02
Reconciling Items	388,231.86	-	-	-	-	-	-	388,231.86
Outstanding Checks - Clearing	371,242.10							
Outstanding Checks - Payroll	940.94							
Outstanding ACH	279.83							
Void Check 148076	(199.00)							
Outstanding Checks - HS Act	2,217.99							
Outstanding Checks - Scholarship	13,750.00							
	<u>388,231.86</u>							