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 2019, and 2019-2020 Budget Month to Date and Year to Date Ended October 2019

Table of Contents

General Fund	
Mill Levy Fund	
Daycare Fund	3
Capital Reserve Fund	4
Insurance Fund	5
Colorado Preschool Fund	6
Food Services Fund	7
Federal Programs Fund	8
Pupil Activities Fund	9
Bond Redemption Fund	10
Building Fund	11
Private Purpose Trust Fund	
Monthly Investments and Cash Worksheet	13

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, 2019

AND 2019 - 2020 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED OCTOBER 31, 2019

ACTUAL

BUDGETED

	EXPEND	ITURES	EXPENDITURES						
						YEAR TO			
						MONTHLY	DATE		
		YEAR TO			TOTAL	BUDGET	BUDGET		
		DATE		YEAR TO	BUDGET	PERCENT	PERCENT		
REVENUES	OCTOBER 2019	10/31/2019	MONTH	DATE	2019-2020	(8.33)	(33.33)		
PROPERTY/SPEC. OWNERSHIP TAXES	\$ 227,539	\$ 631,896	\$ 601,161	\$ 2,404,645	\$ 7,213,935	3.15%	8.76%		
STATE EQUALIZATION	1,812,079	7,248,314	1,766,028	7,064,111	21,192,332	8.55%	34.20%		
STATE FUNDS	147,529	1,734,553	155,750	622,998	1,868,995	7.89%	92.81%		
FEDERAL FUNDS	-	150,626	58,087	232,349	697,048	0.00%	21.61%		
OTHER REVENUE	54,622	137,164	21,667	86,667	260,000	21.01%	52.76%		
FISCAL RESERVE	-	-	=	-	-	0.00%	0.00%		
TOTAL REVENUE	2,241,769	9,902,553	2,602,693	10,410,770	31,232,310	7.18%	31.71%		
<u>EXPENDITURES</u>									
SALARY	1,634,790	6,720,234	1,599,142	6,396,568	19,189,704	8.52%	35.02%		
BENEFITS	589,790	2,352,602	607,568	2,430,271	7,290,813	8.09%	32.27%		
PURCHASED SERVICES	147,291	579,133	154,233	616,930	1,850,791	7.96%	31.29%		
SUPPLIES / MATERIALS	153,982	611,080	129,383	517,532	1,552,596	9.92%	39.36%		
CAPITAL OUTLAY	10,980	58,406	33,439	133,757	401,272	2.74%	14.56%		
OTHER	40,085	35,744	(3,492)	(13,970)	(41,909)	-95.65%	-85.29%		
OTHER	40,083	33,744	(3,432)	(13,370)	(41,909)	-93.03/6	-83.2370		
TOTAL EXPENDITURES	2,576,918	10,357,199	2,520,273	10,081,088	30,243,267	8.52%	34.25%		
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(335,149)	(454,646)	82,420	329,682	989,043				
<u>ALLOCATIONS</u>									
CAPITAL RESERVE	-	(619,000)	(72,361)	(289,444)	(868,332)				
INSURANCE FUND	-	(200,000)	(64,583)	(258,333)	(775,000)				
COLORADO PRESCHOOL		-	(42,475)	(169,901)	(509,704)				
. TOTAL ALLOCATIONS		(819,000)	(179,419)	(717,678)	(2,153,036)				
TRANSFERS IN	_	_	_	_	_				
TRANSFERS OUT	_	=	(8,917)	(35,667)	(107,000)				
		-	(0,51.7	(55)667	(107)000)				
NET TRANSFERS	-		(8,917)	(35,667)	(107,000)				
NET ALLOCATIONS / TRANSFERS	=	(819,000)	(188,336)	(753,345)	(2,260,036)				
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (335,149)	\$ (1,273,646)	\$ (105,916)	\$ (423,663)	\$ (1,270,993)				
CASH BALANCE									
JULY 1, 2019		\$ 10,225,943	PROJECTED FUND B	BALANCE					
			ON 6-30-20		\$ 7,382,537				
SEPTEMBER 30, 2019		\$ 9,101,418							
			PROJECTED FUND B	BALANCE					
OCTOBER 31, 2019		\$ 8,626,298	AS A % OF BUDGET	ED					
			EXPENDITURES	12.267)					
			(\$7,382,537/\$30,24	13,267)	24.41%				

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, 2019

	ACTUAL EXPENDITURES				BUDGETED EXPENDITURES								
	EXPENI	JIIURI	ES				EXI	ENDI	TURES		YEAR TO		
										MONTHLY	DATE		
			YEAR TO						TOTAL	BUDGET	BUDGET		
			DATE				YEAR TO		BUDGET	PERCENT	PERCENT		
REVENUES PROPERTY TAYES	OCTOBER 2019 \$ 3.647	<u>,</u>	10/31/2019	_	MONTH	ć	DATE	Ċ	2019-2020	(8.33)	(33.33)		
PROPERTY TAXES OTHER REVENUE	\$ 3,647 350	\$	17,128 3,757	\$	45,750 583	\$	183,000 2,333	\$	549,000 7,000	0.66% 5.00%	3.12% 53.67%		
OTHER REVENOE		-	3,737		363	-	2,333		7,000	3.00%	33.07/0		
TOTAL REVENUE	3,997		20,885		46,333		185,333		556,000	0.72%	3.76%		
<u>EXPENDITURES</u>													
SALARY	-		31,823		1,250		5,000		15,000	0.00%	212.15%		
BENEFITS	-		6,953		273		1,093		3,278	0.00%	212.11%		
PURCHASED SERVICES	86,139		283,256		34,458		137,833		413,500	20.83%	68.50%		
SUPPLIES / MATERIALS	1,088		15,617		1,875		7,500		22,500	4.84%	69.41%		
CAPITAL OUTLAY	-		33,211		36,354		145,417		436,250	0.00%	7.61%		
OTHER	-		-		32,143		128,572		385,716	0.00%	0.00%		
TOTAL EXPENDITURES	87,227		370,860		106,353		425,415		1,276,244	6.83%	29.06%		
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(83,230)		(349,975)		(60,020)		(240,082)		(720,244)				
ALLOCATIONS													
CAPITAL RESERVE	_		_		_		_		_				
INSURANCE FUND	_		_		_		_		_				
COLORADO PRESCHOOL					-								
TOTAL ALLOCATIONS			-		-		-						
TRANSFERS IN	_		_		_		-		_				
TRANSFERS OUT	-		_		-		_		-				
NET TRANSFERS	-		-		-		-		-				
NET ALLOCATIONS / TRANSFERS					<u>-</u>				-				
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (83,230)	\$	(349,975)	\$	(60,020)	\$	(240,082)	\$	(720,244)				
CACH DALANGE													
CASH BALANCE JULY 1, 2019		ċ	835 030	DD/	OJECTED FUND	DVIV	NCE.						
JOLY 1, 2019		Ş	835,930		6-30-20	BALAI	NCE	\$	-				
SEPTEMBER 30, 2019		\$	569,185	DP/	OJECTED FUND	BVIVE	NCE.						
OCTOBER 31, 2019		\$	485,955	AS	A % OF BUDGE PENDITURES		NCL						
					0.0/\$1,276,244)				0.00%				

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, 2019

AND 2015 -	- 2020 BUDGET MONTH TO DATE AND YEAR TO ACTUAL				BUDGETED								
	EXPEND		S	EXPENDITURES									
							YEAR TO						
										MONTHLY	DATE		
			YEAR TO						TOTAL	BUDGET	BUDGET		
			DATE				YEAR TO		BUDGET	PERCENT	PERCENT		
<u>REVENUES</u>	OCTOBER 2019		10/31/2019		MONTH		DATE		2019-2020	(8.33)	(33.33)		
TUITION	\$ 16,839	\$	83,846	\$	13,500	\$	54,000	\$	162,000	10.39%	51.76%		
TUITION REIMBURSEMENT	968		4,982		1,667		6,667		20,000	4.84%	24.91%		
GRANTS	3,120		7,790		1,333		5,333		16,000	19.50%	48.69%		
OTHER INCOME	18		74		517		2,067		6,200	0.29%	1.19%		
TOTAL REVENUES	20,945		96,692		17,017		68,067		204,200	10.26%	47.35%		
<u>EXPENDITURES</u>													
SALARY	8,842		74,726		10,833		43,333		130,000	6.80%	57.48%		
BENEFITS	4,148		20,851		3,358		13,433		40,300	10.29%	51.74%		
PURCHASED SERVICES	-		1,707		208		833		2,500	0.00%	68.28%		
SUPPLIES / MATERIALS	_		2,135		750		3,000		9,000	0.00%	23.72%		
CAPITAL OUTLAY	_		2,507		417		1,667		5,000	0.00%	50.14%		
OTHER	937		2,768		1,042		4,167		12,500	7.50%	22.14%		
Official			2,700		1,042		4,107	_	12,500	7.5070	22.1470		
TOTAL EXPENDITURES	13,927		104,694	-	16,608		66,433		199,300	6.99%	52.53%		
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	7,018		(8,002)		409		1,634		4,900				
<u>ALLOCATIONS</u>													
CAPITAL RESERVE	-		-		-		-		-				
INSURANCE FUND	-		-		-		-		-				
COLORADO PRESCHOOL			-		-		-		-				
TOTAL ALLOCATIONS					-		-		-				
TRANSFERS IN	-		-				-		-				
TRANSFERS OUT			-		<u>-</u>								
NET TRANSFERS					-				-				
NET ALLOCATIONS / TRANSFERS			-				-						
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ 7,018	\$	(8,002)	\$	409	\$	1,634	\$	4,900				
CASH BALANCE													
JULY 1, 2019		Ġ	180,052	DR∩	JECTED FUND	ΒΔΙΛΝ	ICE						
JOL1 1, 2019		-	160,032			DALAI	NCE	۲.	170 764				
CERTEMBER 20, 2010		ċ	165.000	ON	6-30-20			\$	170,764				
SEPTEMBER 30, 2019		\$	165,033										
OCTOBER 31, 2019		\$	172,050		JECTED FUND \ % OF BUDGE		NCE						
				EXP	ENDITURES				05.555				
				(\$17	0,764/\$199,3	00)			85.68%				

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, 2019

		TUAL DITURES		EX			
REVENUES	OCTOBER 2019	YEAR TO DATE 10/31/2019	MONTH	YEAR TO DATE	TOTAL BUDGET 2019-2020	MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (33.33)
E-RATE	\$ 79,694	\$ 79,694	\$ -	\$ -	\$ -	0.00%	0.00%
STATE GRANT - BEST OTHER REVENUE	3	11	- -	<u>-</u>	·	0.00%	0.00%
TOTAL REVENUES	79,697	79,705				0.00%	0.00%
EXPENDITURES SALARY BENEFITS	- -	-	-	-	-	0.00%	0.00%
PURCHASED SERVICES	-	8,955	2,083	8,333	25,000	0.00%	35.82%
SUPPLIES / MATERIALS	-	-	-	-	-	0.00%	0.00%
CAPITAL OUTLAY	45,025	835,151	22,659	90,635	271,906	16.56%	307.15%
OTHER			93,234	372,936	1,118,808	0.00%	0.00%
TOTAL EXPENDITURES	45,025	844,106	117,976	471,904	1,415,714	3.18%	59.62%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	34,672	(764,401)	(117,976)	(471,904)	(1,415,714)		
ALLOCATIONS CAPITAL RESERVE INSURANCE FUND COLORADO PRESCHOOL	- - -	619,000 - 	72,361 - 	289,444 - 	868,332 - 		
TOTAL ALLOCATIONS		619,000	72,361	289,444	868,332		
TRANSFERS IN TRANSFERS OUT	-	- -	<u> </u>	<u>-</u>	<u> </u>		
NET TRANSFERS							
NET ALLOCATIONS / TRANSFERS		619,000	72,361	289,444	868,332		
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ 34,672	\$ (145,401)	\$ (45,615)	\$ (182,460)	\$ (547,382)		
CASH BALANCE JULY 1, 2019 SEPTEMBER 30, 2019		\$ 263,539 \$ 83,466	PROJECTED FUND ON 6-30-20	BALANCE	\$ -		
OCTOBER 31, 2019		\$ 118,138	PROJECTED FUND AS A % OF BUDGET EXPENDITURES (\$0/\$1,415,714)		0.00%		

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, 2019

	ACT EXPEND	FS	BUDGETED EXPENDITURES								
		<u> Jiroki</u>	YEAR TO DATE				YEAR TO	PENDI	TOTAL BUDGET	MONTHLY BUDGET PERCENT	YEAR TO DATE BUDGET PERCENT
REVENUES	OCTOBER 2019		10/31/2019	_	MONTH		DATE		2019-2020	(8.33)	(33.33)
INSURANCE CLAIMS	\$ 39	\$	496	\$	-	\$	16,667	\$	50,000	0.08%	0.99%
OTHER REVENUE	55		235	_	292		1,167		3,500	1.57%	6.71%
TOTAL REVENUES	94		731	_	4,459		17,834		53,500	0.18%	1.37%
<u>EXPENDITURES</u>											
SALARY	-		-		-		-		-	0.00%	0.00%
BENEFITS	-		-		-		-		-	0.00%	0.00%
PURCHASED SERVICES	15,109		643,181		62,581		250,322		750,967	2.01%	85.65%
SUPPLIES / MATERIALS	-		-		-		-		-	0.00%	0.00%
CAPITAL OUTLAY	-		-		-		-		-	0.00%	0.00%
OTHER	-		-		-		-		-	0.00%	0.00%
TOTAL EXPENDITURES	15,109		643,181	_	62,581		250,322		750,967	2.01%	85.65%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(15,015)		(642,450)	_	- (58,122)		(232,488)		(697,467)		
ALLOCATIONS											
CAPITAL RESERVE	-		-		-		-		-		
INSURANCE FUND	-		200,000		64,583		258,333		775,000		
COLORADO PRESCHOOL			-	_	-		-		-		
TOTAL ALLOCATIONS			200,000	_	64,583		258,333		775,000		
TRANSFERS IN	_		_		_		_		_		
TRANSFERS OUT	_		-		_		-		_		
									<u> </u>		
NET TRANSFERS					-		-		-		
NET ALLOCATIONS / TRANSFERS			200,000	_	64,583		258,333		775,000		
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (15,015)	\$	(442,450)	\$	6,461	\$	25,845	\$	77,533		
CASH BALANCE											
JULY 1, 2019		\$	635,820		PROJECTED FUND	BALAN	CE	\$	375,233		
SEPTEMBER 30, 2019		\$	208,384	n	PROJECTED FUND	BALAN	^E				
OCTOBER 31, 2019		\$	193,370	Δ	AS A % OF BUDGET		U L				
					\$375,233/\$750,96	57)			49.97%		

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, 2019

		UAL DITURES			BUDGETED PENDITURES		
REVENUES	OCTOBER 2019	YEAR TO DATE 10/31/2019	МОЛТН	YEAR TO DATE	TOTAL BUDGET 2019-2020	MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (33.33)
FEDERAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
OTHER REVENUE	9	2,923	3	13	40	22.50%	7307.50%
OTHER REVENOE		2,323			40	22.30%	7307.30%
TOTAL REVENUES	9	2,923	3	13	40	22.50%	7307.50%
EXPENDITURES							
SALARY	29,624	108,436	26,986	107,943	323,830	9.15%	33.49%
BENEFITS	10,881	38,118	10,317	41,268	123,803	8.79%	30.79%
PURCHASED SERVICES	-	_	50	200	600	0.00%	0.00%
SUPPLIES / MATERIALS	1,408	3,906	2,231	8,924	26,772	5.26%	14.59%
CAPITAL OUTLAY	-	5,500	417	1,667	5,000	0.00%	0.00%
OTHER	246	2,012	2,500	10,000	30,000	0.82%	6.71%
OTHER	240	2,012	2,500	10,000	30,000	0.82%	0.71%
TOTAL EXPENDITURES	42,159	152,472	42,501	170,002	510,005	8.27%	29.90%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(42,150)	(149,549)	(42,498)	(169,989)	(509,965)		
ALLOCATIONS							
·							
CAPITAL RESERVE	-	-	-	-	-		
INSURANCE FUND	-	-	-	-	-		
COLORADO PRESCHOOL			42,475	169,901	509,704		
TOTAL ALLOCATIONS			42,475	169,901	509,704		
TRANSFERS IN							
	-	-	-	-	-		
TRANSFERS OUT							
NET TRANSFERS				-			
NET ALLOCATIONS / TRANSFERS			42,475	169,901	509,704		
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (42,150)	\$ (149,549)	\$ (23)	\$ (88)	\$ (261)		
CASH BALANCE							
JULY 1, 2019		\$ 404,836	PROJECTED FUND ON 6-30-20	BALANCE	136,516		
SEPTEMBER 30, 2019		\$ 297,438	PROJECTED FUND	BALANCE			
OCTOBER 31, 2019		\$ 255,288	AS A % OF BUDGE				
			(\$136,516/\$510,0	05)	26.77%		

SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL

FOOD SERVICES FUND (FUND 21)

CASH BASIS FINANCIAL STATEMENTS - UNAUDITED FOR THE MONTH TO DATE AND YEAR TO DATE ENDED OCTOBER 31, 2019

AND 2019 - 2020 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED OCTOBER 31, 2019

AND 2019	9 - 2020 BUDGET MONTH TO DATE AND YEAR TO ACTUAL				<u>R TO DATE ENDED OCTOBER 31, 2019</u> BUDGETED								
	EXPENI		=c	EXPENDITURES									
	EXPENT	ואטווכ		LAF LINDITONES						YEAR TO			
										MONTHLY	DATE		
			YEAR TO						TOTAL	BUDGET	BUDGET		
			DATE				YEAR TO		BUDGET	PERCENT	PERCENT		
REVENUES	OCTOBER 2019		10/31/2019		MONTH		DATE		2019-2020	(8.33)	(33.33)		
LUNCH TICKET REVENUE	\$ 16,107	\$	51,879	\$	13,333	\$	53,333	\$	160,000	10.07%	32.42%		
STATE REVENUE	3,958	*	3,958	*	2,750	*	11,000	,	33,000	11.99%	11.99%		
FEDERAL REVENUE	242,505		277,753		118,305		473,220		1,419,659	17.08%	19.56%		
OTHER REVENUE	529		13,223		1,583		6,333		19,000	2.78%	69.59%		
TOTAL REVENUES	263,099		346,813		135,971		543,886		1,631,659	16.12%	21.26%		
EXPENDITURES													
SALARY	66,643		198,005		45,334		181,334		544,003	12.25%	36.40%		
BENEFITS	25,794		88,043		20,969		83,878		251,633	10.25%	34.99%		
PURCHASED SERVICES	131		1,476		1,000		4,000		12,000	1.09%	12.30%		
SUPPLIES / MATERIALS	139,647		207,492		74,605		298,420		895,259	15.60%	23.18%		
CAPITAL OUTLAY	=		67,920		7,917		31,667		95,000	0.00%	71.49%		
OTHER	(981)		(4,352)		1,583		6,333		19,000	-5.16%	-22.91%		
TOTAL EXPENDITURES	231,234		558,584		151,408		605,632		1,816,895	12.73%	30.74%		
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	31,865		(211,771)		(15,437)		(61,746)		(185,236)				
ALLOCATIONS													
CAPITAL RESERVE	-		-		-		-		-				
INSURANCE FUND	-		_		-		-		-				
COLORADO PRESCHOOL							-		-				
TOTAL ALLOCATIONS					-				<u>-</u>				
TRANSFERS IN	-		-		-		-		-				
TRANSFERS OUT					-		-		-				
NET TRANSFERS			-		-		-		-				
NET ALLOCATIONS / TRANSFERS		_					-						
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ 31,865	\$	(211,771)	\$	(15,437)	\$	(61,746)	\$	(185,236)				
CACUPALANCE													
CASH BALANCE		^	F20 422	00	OILCIED ELINIO	D A 1 A -	ICE						
JULY 1, 2019		\$	539,122		OJECTED FUND I 6-30-20	RALAN	ICE	\$	382,041				
SEPTEMBER 30, 2019		\$	431,497	ON	. 5 50 20			٠,	302,041				
3L. 1 LIVIDEN 30, 2013		ڔ	731,437	PRI	OJECTED FUND	ΒΔΙΔΝ	ICE						
OCTOBER 31, 2019		¢	473,380		A % OF BUDGE								
00100EN 31, 2013		<u>, </u>	473,300		PENDITURES								
				EVI	L LINDII OVES								

21.03%

(\$382,041/\$1,816,895)

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, 2019

	ACT EXPEND	UAL DITURES	BUDGETED EXPENDITURES						
		YEAR TO DATE		YEAR TO	TOTAL BUDGET	MONTHLY BUDGET PERCENT	YEAR TO DATE BUDGET PERCENT		
REVENUES	OCTOBER 2019	10/31/2019	MONTH	DATE	2019-2020	(8.33)	(33.33)		
FEDERAL FUNDS OTHER REVENUE	\$ 86,440	\$ 636,092	\$ 68,408	\$ 273,630	\$ 820,890	10.53%	77.49% 52.94%		
OTHER REVENUE	13,220	474,819	74,742	298,968	896,904	1.47%	52.94%		
TOTAL REVENUES	99,660	1,110,911	143,150	572,598	1,717,794	5.80%	64.67%		
<u>EXPENDITURES</u>									
SALARY	77,619	418,230	76,694	306,775	920,324	8.43%	45.44%		
BENEFITS	30,619	157,527	32,296	129,184	387,551	7.90%	40.65%		
PURCHASED SERVICES	13,644	25,121	8,389	33,555	100,664	13.55%	24.96%		
SUPPLIES / MATERIALS	13,407	83,552	18,249	72,996	218,988	6.12%	38.15%		
CAPITAL OUTLAY	-	1,562	4,808	19,233	57,698	0.00%	2.71%		
OTHER	449	32,740	2,714	10,856	32,569	1.38%	100.53%		
TOTAL EXPENDITURES	135,738	718,732	143,150	572,599	1,717,794	7.90%	41.84%		
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(36,078)	392,179		(1)					
ALLOCATIONS									
CAPITAL RESERVE	-	-	-	-	-				
INSURANCE FUND	-	-	-	-	-				
COLORADO PRESCHOOL			-						
TOTAL ALLOCATIONS									
TRANSFERS IN	25,000	25,000	-	-	-				
TRANSFERS OUT									
NET TRANSFERS	25,000	25,000							
NET ALLOCATIONS / TRANSFERS	25,000	25,000							
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (11,078)	\$ 417,179	\$ -	\$ (1)	\$ -				
JULY 1, 2019		\$ 321,943	PROJECTED FUND	BALANCE	¢ 200.622				
SEPTEMBER 30, 2019		\$ 811,375	ON 6-30-20		\$ 309,623				
OCTOBER 31, 2019		\$ 775,297	PROJECTED FUND AS A % OF BUDGE EXPENDITURES						
			(\$309,623/\$1,717	,794)	18.02%				

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, 2019

	ACTUAL EXPENDITURES										
	EXPENI	JITUKE	3				EXP	ENDIT	UKES		YEAR TO
										MONTHLY	DATE
			YEAR TO						TOTAL	BUDGET	BUDGET
			DATE				YEAR TO		BUDGET	PERCENT	PERCENT
	OCTOBER 2019		10/31/2019		MONTH		DATE		2019-2020	(8.33)	(33.33)
REVENUES	\$ 86,377	\$	175,798	\$	-	\$	-	\$	-	0.00%	0.00%
EXPENDITURES											
SALARY	-		-		-		-		-	0.00%	0.00%
BENEFITS	-		-		-		-		-	0.00%	0.00%
PURCHASED SERVICES	17,075		55,743		-		-		-	0.00%	0.00%
SUPPLIES / MATERIALS	33,020		83,336		-		-		-	0.00%	0.00%
CAPITAL OUTLAY	1,677		5,624		-		-		-	0.00%	0.00%
OTHER	2,552		15,961		-		-		-	0.00%	0.00%
TOTAL EXPENDITURES	54,324		160,664		-		-		-	0.00%	0.00%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	32,053		15,134		-		-		-		
<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	\$ 32,053	\$	15,134	\$	-	\$	_	\$	_		
CASH BALANCE											
JULY 1, 2019		\$	451,683		IECTED FUND 5-30-20	BALANC	Œ	ċ			
SEPTEMBER 30, 2019		\$	428,214	ON b	-30-20			\$	-		
					IECTED FUND		Œ				
OCTOBER 31, 2019		\$	460,267		% OF BUDGE NDITURES	TED					
					00/0.00)				0.00%		
				0.0ر	,0,0.00				0.0076		

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, 2019

	ACTUAL EXPENDITURES				BUDGETED EXPENDITURES						
REVENUES	OCTOBER 2019		YEAR TO DATE 10/31/2019		MONTH		YEAR TO DATE		TOTAL BUDGET 2019-2020	MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (33.33)
PROPERTY TAXES	\$ 21,107	\$	99,116	\$	266,667	\$	1,066,667	\$	3,200,000	0.66%	3.10%
PROCEEDS FROM REFUNDING BONDS	- 21,107	Y	-	Y	-	Y	-	Y	-	0.00%	0.00%
OTHER REVENUE	4,709		5,328		333		1,333		4,000	117.73%	133.20%
TOTAL REVENUES	25,816		104,444		267,000		1,068,000		3,204,000	0.81%	3.26%
EXPENDITURES											
SALARY	-		-		-		-		-	0.00%	0.00%
BENEFITS	-		-		-		-		-	0.00%	0.00%
PURCHASED SERVICES	-		3,750		438		1,750		5,250	0.00%	71.43%
SUPPLIES / MATERIALS	-		-		-		-		-	0.00%	0.00%
CAPITAL OUTLAY	-		-		-		-		-	0.00%	0.00%
TRANSFER TO BOND REFUNDING ESCROW	-		-		-		-		-	0.00%	0.00%
OTHER	-				260,999		1,043,996		3,131,987	0.00%	0.00%
TOTAL EXPENDITURES			3,750		261,437		1,045,746		3,137,237	0.00%	0.12%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	25,816		100,694		5,563		22,254		66,763		
ALLOCATIONS CAPITAL RESERVE INSURANCE FUND	-		-		-		- -		- -		
COLORADO PRESCHOOL											
TOTAL ALLOCATIONS									<u>-</u>		
TRANSFERS IN	-		-		-		-		-		
TRANSFERS OUT	-	. —	-						-		
NET TRANSFERS	-		-		-		<u>-</u>		-		
NET ALLOCATIONS / TRANSFERS			<u>-</u>								
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ 25,816	\$	100,694	\$	5,563	\$	22,254	\$	66,763		
CASH BALANCE JULY 1, 2019		\$	2,804,900	PR∩	JECTED FUND	ΒΛΙΛΙ	NCE				
SEPTEMBER 30, 2019		\$	2,879,779		6-30-20	<i>51</i> (LP)		\$	2,949,160		
3E1 TENNOEN 30, 2013		ڔ	2,013,119	PRO	JECTED FUND	BALAI	NCE				
OCTOBER 31, 2019		\$	2,905,595		% OF BUDGE ENDITURES	TED					
				(\$2,	949,160/\$3,13	37,237)		94.01%		

SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL

BUILDING FUND (FUND 41)

CASH BASIS FINANCIAL STATEMENTS - UNAUDITED

FOR THE MONTH TO DATE AND YEAR TO DATE ENDED OCTOBER 31, 2019

		UAL DITURES		EX			
REVENUES	OCTOBER 2019	YEAR TO DATE 10/31/2019	MONTH	YEAR TO DATE	TOTAL BUDGET 2019-2020	MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (33.33)
BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
BEST CAPITAL CONST. GRANT	-	-	· -	· -		0.00%	0.00%
PREMIUM/DISCOUNT	-	-	-	_	-	0.00%	0.00%
OTHER REVENUE	2,734	12,177	2,500	10,000	30,000	9.11%	40.59%
TOTAL REVENUES	2,734	12,177	2,500	10,000	30,000	9.11%	40.59%
<u>EXPENDITURES</u>							
SALARY	-	-	-	-	-	0.00%	0.00%
BENEFITS	-	-	-	-	-	0.00%	0.00%
PURCHASED SERVICES	-	-	-	-	-	0.00%	0.00%
SUPPLIES / MATERIALS	-	-	-	_	-	0.00%	0.00%
CAPITAL OUTLAY	32,975	137,731	158,345	633,378	1,900,135	1.74%	7.25%
OTHER	-	-	-	-	-	0.00%	0.00%
TOTAL EXPENDITURES	32,975	137,731	158,345	633,378	1,900,135	1.74%	7.25%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(30,241)	(125,554)	(155,845)	(623,378)	(1,870,135)		
ALLOCATIONS							
CAPITAL RESERVE	_	_	-	_	_		
INSURANCE FUND	_	_	_	_	_		
COLORADO PRESCHOOL	_	_	_	_	_		
0020111.0001.1002							
TOTAL ALLOCATIONS							
TRANSFERS IN	_	_	_	_	_		
TRANSFERS OUT	(25,000)	(25,000)	_	_	_		
1101101 210 001	(23,000)	(23,000)					
NET TRANSFERS	(25,000)	(25,000)					
NET ALLOCATIONS / TRANSFERS	(25,000)	(25,000)					
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (55,241)	\$ (150,554)	\$ (155,845)	\$ (623,378)	\$ (1,870,135)		
CASH BALANCE							
JULY 1, 2019		\$ 1,745,060	PROJECTED FUND	ΒΔΙ ΔΝΟΕ			
3011 1, 2013		\$ 1,743,000	ON 6-30-20	DALANCE	¢ -		
SEPTEMBER 30, 2019		\$ 1,649,748	JN 0-30-20		-		
JLI ILIVIDLIN 30, 2013		J 1,049,748	DROIECTED FUND	DALANCE			
OCTORER 24, 2010		ć 1.504.500	PROJECTED FUND				
OCTOBER 31, 2019		\$ 1,594,506	AS A % OF BUDGE	IEU			
			EXPENDITURES				
			(\$0.00/\$1,900,135	o)	0.00%		

SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL

PRIVATE PURPOSE TRUST FUND (FUND 72)

CASH BASIS FINANCIAL STATEMENTS - UNAUDITED

FOR THE MONTH TO DATE AND YEAR TO DATE ENDED OCTOBER 31, 2019

AND 2019 - 2020 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED OCTOBER 31, 2019

ACTUAL BUDGETED

	EXPENDITURES			EXPENDITURES							
											YEAR TO
										MONTHLY	DATE
			YEAR TO						TOTAL	BUDGET	BUDGET
			DATE				YEAR TO		BUDGET	PERCENT	PERCENT
	OCTOBER 2019		10/31/2019		MONTH		DATE		2019-2020	(8.33)	(33.33)
REVENUES	\$ 1	\$	90,530	\$	18,783	\$	75,133	\$	225,400	0.00%	40.16%
<u>EXPENDITURES</u>											
SALARY	-		-		-		-		-	0.00%	0.00%
BENEFITS	-		-		-		-		-	0.00%	0.00%
PURCHASED SERVICES	-		-		-		-		-	0.00%	0.00%
SUPPLIES / MATERIALS	-		-		-		-		-	0.00%	0.00%
CAPITAL OUTLAY	-		-		-		-		-	0.00%	0.00%
OTHER	(8,250)		89,525		18,783		75,133		225,400	-3.66%	39.72%
TOTAL EXPENDITURES	(8,250)		89,525		18,783		75,133		225,400	-3.66%	39.72%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURE	8,251		1,005						<u> </u>		
ALLOCATIONS											
CAPITAL RESERVE	_		_		-		_		_		
INSURANCE FUND	_		_		_		_		_		
COLORADO PRESCHOOL									_		
COLONADO FINESCRIOCE											
TOTAL ALLOCATIONS	-		-		-		-		-		
TRANSFERS IN	-		-		-		-		-		
TRANSFERS OUT	-				-						
NET TRANSFERS					-						
NET ALLOCATIONS / TRANSFERS	_		-		_		_		-		
				_				_			
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ 8,251	\$	1,005	\$	-	\$		\$			
CASH BALANCE											
JULY 1, 2019		\$	117,447		OJECTED FUND I 6-30-20	BALAN	ICE	\$	148,520		
SEPTEMBER 30, 2019		\$	110,201	ON	10 30-20			ڔ	140,320		
		<u> </u>	110,201	PRO	OJECTED FUND	BALAN	ICE				
OCTOBER 31, 2019		Ś	118,452	AS A % OF BUDGETED							
 					PENDITURES						
					.48,520/\$225,40	00)			65.89%		
				(71	, , , , , , , , , , , , , , , , , ,	,			33.3370		

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

		<u>FC</u>	or the Month Ended	d October 31, 2019				
					Bank of	Morgan		Total Per Monthly
	Wells Fargo	Wells Trust	CSAFE	ColoTrust	Colorado	Federal Bank	FMS Bank	Financial Statements
Balance per District General Ledger								
General Fund	 \$ 445,161.26		\$ 1,609,334.78	\$ 6,571,802.17				\$ 8,626,298.21
Mill Levy	276,017.76		209,937.12	ψ 0,071,002.17				485,954.88
Capital Reserve	116,650.25		1,487.86					118,138.11
Insurance	160,668.06		32,702.26					193,370.32
Colorado Preschool	254,090.45		1,197.11					255,287.56
	=		•	224 024 20				·
Federal Programs	431,585.34		21,787.13	321,924.28	ć 72 224 CF	ć 44.004.0F		775,296.75
Pupil Activities	290,254.86		85,805.38		\$ 72,221.65	\$ 11,984.85		460,266.74
Daycare	164,046.27		8,004.16					172,050.43
Bond Redemption		\$ 2,905,594.53						2,905,594.53
Building Fund	-		1,594,506.19					1,594,506.19
Food Services	186,897.37		222,194.01	64,288.37				473,379.75
Private Purpose Trust	31,579.53				25,173.30		\$ 61,699.34	118,452.17
Total General Ledger Balance	\$ 2,356,951.15	\$ 2,905,594.53	\$ 3,786,956.00	\$ 6,958,014.82	\$ 97,394.95	\$ 11,984.85	\$ 61,699.34	\$ 16,178,595.64
Per Bank Statements								
General Fund	 \$ 869,346.21		\$ 1,609,334.78	\$ 6,597,168.46				\$ 9,075,849.45
Mill Levy	276,017.76		209,937.12					485,954.88
Capital Reserve	116,650.25		1,487.86					118,138.11
Insurance	160,668.06		32,702.26					193,370.32
Colorado Preschool	254,090.45		1,197.11					255,287.56
Federal Programs	431,585.34		21,787.13	296,557.99				749,930.46
Pupil Activities	290,549.86		85,805.38	230,337.33	\$ 72,221.65	\$ 11,984.85		460,561.74
Daycare	164,046.27		8,004.16		\$ 72,221.03	7 11,504.05		172,050.43
•	104,040.27	2 005 504 52	6,004.10					·
Bond Redemption		2,905,594.53	1 504 506 10					2,905,594.53
Building Fund			1,594,506.19					1,594,506.19
Food Services	186,897.37		222,194.01	64,288.37				473,379.75
Private Purpose Trust	32,079.53				25,173.30		61,699.34	118,952.17
Total Doub Dalance	2 704 024 40	2 005 504 52	2 700 050 00	6 050 044 03	07.204.05	44.004.05	64 600 34	46 602 575 50
Total Bank Balance	2,781,931.10	2,905,594.53	3,786,956.00	6,958,014.82	97,394.95	11,984.85	61,699.34	16,603,575.59
Decembling Home	ć 424.070.0F							- ć 424.070.05
Reconciling Items	\$ 424,979.95							\$ 424,979.95
Outstanding Checks - Clearing	\$ 374,871.28							
Outstanding Checks - Payroll	940.94							
Tax Draw	7,940.75							
PERA Draw	(147.79)							
O/S Transfer	25,366.29							
Outstanding ACH	40,863.94							
Benecard Transfer	4.00							
Interest	0.33							
Void Check 152044	(286.50)							
Benecard Error	(2.00)							
O/S Transfer	(25,366.29)							
Outstanding Checks - HS Act	295.00							
Outstanding Checks - Scholarship	500.00							
2	\$ 424,979.95							
	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							