

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 September 2019, and
2019-2020 Budget Month to Date and Year to Date
Ended September 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 SEPTEMBER 31, 2018 AND 2019, YEAR TO DATE ENDED SEPTEMBER 30, 2018 AND 2019
AND 2019 - 2020 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED SEPTEMBER 30, 2019

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES				YEAR TO DATE BUDGET PERCENT	YEAR TO DATE BUDGET PERCENT
	SEPTEMBER 2019	QUARTER TO DATE JULY-SEPT 2019	YEAR TO DATE 9/30/2019	QUARTER TO DATE JULY-SEPT 2018	YEAR TO DATE 9/30/2018	MONTH	YEAR TO DATE	TOTAL BUDGET 2019-2020	MONTHLY BUDGET PERCENT (8.33)	(25.00)	
REVENUES											
PROPERTY/SPEC. OWNERSHIP TAXES	\$ 96,992	\$ 404,357	\$ 404,357	\$ 530,863	\$ 530,863	\$ 601,161	\$ 1,803,484	\$ 7,213,935	1.34%	5.61%	
STATE EQUALIZATION	1,812,079	5,436,235	5,436,235	4,780,834	4,780,834	1,766,028	5,298,083	21,192,332	8.55%	25.65%	
STATE FUNDS	676,693	1,587,024	1,587,024	944,106	944,106	155,750	467,249	1,868,995	36.21%	84.91%	
FEDERAL FUNDS	76,609	150,626	150,626	198,475	198,475	58,087	174,262	697,048	10.99%	21.61%	
OTHER REVENUE	33,115	82,542	82,542	109,630	109,630	21,667	65,000	260,000	12.74%	31.75%	
FISCAL RESERVE	-	-	-	-	-	-	-	-	0.00%	0.00%	
TOTAL REVENUE	2,695,488	7,660,784	7,660,784	6,563,908	6,563,908	2,602,693	7,808,078	31,232,310	8.63%	24.53%	
EXPENDITURES											
SALARY	2,588,693	5,085,444	5,085,444	3,675,316	3,675,316	1,599,142	4,797,426	19,189,704	13.49%	26.50%	
BENEFITS	790,850	1,762,813	1,762,813	1,416,851	1,416,851	607,568	1,822,703	7,290,813	10.85%	24.18%	
PURCHASED SERVICES	118,176	431,842	431,842	325,148	325,148	154,233	462,698	1,850,791	6.39%	23.33%	
SUPPLIES / MATERIALS	101,348	457,098	457,098	323,020	323,020	129,383	388,149	1,552,596	6.53%	29.44%	
CAPITAL OUTLAY	11,674	47,425	47,425	30,207	30,207	33,439	100,318	401,272	2.91%	11.82%	
OTHER	14,158	(4,341)	(4,341)	21,924	21,924	(3,492)	(10,477)	(41,909)	-33.78%	10.36%	
TOTAL EXPENDITURES	3,624,899	7,780,281	7,780,281	5,792,466	5,792,466	2,520,273	7,560,817	30,243,267	11.99%	25.73%	
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(929,411)	(119,497)	(119,497)	771,442	771,442	82,420	247,261	989,043			
ALLOCATIONS											
CAPITAL RESERVE	(100,000)	(619,000)	(619,000)	-	-	(72,361)	(217,083)	(868,332)			
INSURANCE FUND	-	(200,000)	(200,000)	(400,000)	(400,000)	(64,583)	(193,750)	(775,000)			
COLORADO PRESCHOOL	-	-	-	-	-	(42,475)	(127,426)	(509,704)			
TOTAL ALLOCATIONS	(100,000)	(819,000)	(819,000)	(400,000)	(400,000)	(179,419)	(538,259)	(2,153,036)			
TRANSFERS IN	-	-	-	-	-	-	-	-			
TRANSFERS OUT	-	-	-	-	-	(8,917)	(26,750)	(107,000)			
NET TRANSFERS	-	-	-	-	-	(8,917)	(26,750)	(107,000)			
NET ALLOCATIONS / TRANSFERS	(100,000)	(819,000)	(819,000)	(400,000)	(400,000)	(188,336)	(565,009)	(2,260,036)			
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (1,029,411)	\$ (938,497)	\$ (938,497)	\$ 371,442	\$ 371,442	\$ (105,916)	\$ (317,748)	\$ (1,270,993)			
CASH BALANCE											
JULY 1, 2019			\$ 10,225,193	\$ 9,574,288				PROJECTED FUND BALANCE ON 6-30-20		\$ 7,382,537	
AUGUST 31, 2019			\$ 10,127,457	\$ 8,833,830				PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES			
SEPTEMBER 30, 2019			\$ 9,100,668	\$ 9,809,986				(\$7,382,537/\$30,243,267)		24.41%	

MORGAN COUNTY SCHOOL DISTRICT RE-3
GENERAL FUND EXPENDITURES BY BUILDING, DEPARTMENT AND PROGRAM
FOR THE YEAR TO DATE ENDED SEPTEMBER 30, 2019
GENERAL FUND (FUND 10)
BREAKDOWN BY BUILDING
FOR THE MONTH AND YEAR TO DATE ENDED SEPTEMBER 30, 2019

	BUILDINGS										
<u>ACTUAL EXPENDITURES</u>	SPECIAL EDUCATION	101 PIONEER	102 COLUMBINE	103 GREEN ACRES	104 SHERMAN	105 BAKER	200 MIDDLE SCHOOL	300 HIGH SCHOOL	302 LINCOLN	303 ADVANCE	TOTAL ALL BUILDINGS
<u>MONTHLY EXPENDITURES</u>											
SALARY	\$ 231,687	\$ 115,871	\$ 111,210	\$ 125,419	\$ 107,134	\$ 100,649	\$ 245,523	\$ 317,487	\$ 28,987	\$ 2,900	\$ 1,386,867
BENEFITS	87,603	41,574	37,683	43,329	39,580	36,184	91,634	113,930	10,332	1,333	503,182
PURCHASED SERVICES	26,491	5,096	3,325	1,908	3,647	2,325	10,624	5,259	1,115	-	59,790
SUPPLIES / MATERIALS	2,387	5,880	8,394	2,588	5,699	9,591	14,611	21,451	1,150	-	71,751
CAPITAL OUTLAY	-	179	-	-	-	-	199	512	-	-	890
OTHER	755	2,460	3,742	1,472	764	1,248	3,514	3	-	-	13,958
TOTAL MONTHLY EXPENDITURES	348,923	171,060	164,354	174,716	156,824	149,997	366,105	458,642	41,584	4,233	2,036,438
<u>YEAR TO DATE EXPENDITURES</u>											
SALARY	\$ 510,622	\$ 272,925	\$ 275,890	\$ 306,692	\$ 262,315	\$ 254,645	\$ 644,004	\$ 860,029	\$ 76,186	\$ 2,900	\$ 3,466,208
BENEFITS	211,151	108,108	100,669	112,241	102,640	96,719	251,752	311,163	29,008	2,735	1,326,186
PURCHASED SERVICES	62,709	15,122	9,244	14,381	10,305	6,272	28,454	12,134	2,504	-	161,125
SUPPLIES / MATERIALS	8,317	14,854	17,089	8,533	14,995	25,753	46,589	87,794	5,045	-	228,969
CAPITAL OUTLAY	11,035	276	-	-	-	-	199	8,152	-	-	19,662
OTHER	7,105	2,980	4,675	3,931	1,889	2,922	7,825	3,317	487	-	35,131
TOTAL ACTUAL EXPENDITURES	\$ 810,939	\$ 414,265	\$ 407,567	\$ 445,778	\$ 392,144	\$ 386,311	\$ 978,823	\$ 1,282,589	\$ 113,230	\$ 5,635	\$ 5,237,281
<u>PRIOR YEAR % COMPARISON</u>											
PRIOR YEAR TO DATE EXPENDITURES	\$ 719,313	\$ 387,970	\$ 365,383	\$ 389,593	\$ 350,072	\$ 375,592	\$ 866,120	\$ 1,112,097	\$ 113,558	\$ 5,418	\$ 4,685,116
2019 EXPENDITURES COMPARED TO 2018	112.74%	106.78%	111.55%	114.42%	112.02%	102.85%	113.01%	115.33%	99.71%	104.01%	111.79%

MORGAN COUNTY SCHOOL DISTRICT RE-3
GENERAL FUND EXPENDITURES BY BUILDING, DEPARTMENT AND PROGRAM
FOR THE YEAR TO DATE ENDED SEPTEMBER 30, 2019
GENERAL FUND (FUND 10)
BREAKDOWN FOR DISTRICT SUPPORT CENTER
FOR THE YEAR TO DATE ENDED SEPTEMBER 30, 2019

DISTRICT SUPPORT CENTER

ACTUAL EXPENDITURES

	2212	2310	2320	2500	2660 - 2662	2830	2839	2840	5100		TOTAL
	CURRICULUM	BOARD OF EDUCATION	SUPERINTENDENT	FINANCE	SECURITY/ SAFETY	HUMAN RESOURCES	POST EMPLOYMENT	TECHNOLOGY	DEBT	ALL OTHER PROGRAMS	DSC
<u>MONTHLY EXPENDITURES</u>											
SALARY	\$ 13,398	\$ -	\$ 17,949	\$ 27,147	\$ 417	\$ 14,495	\$ 525	\$ 22,266	\$ -	\$ 967,173	\$ 1,063,370
BENEFITS	4,377	-	5,216	8,790	91	4,500	113	7,736	-	211,469	242,292
PURCHASED SERVICES	1,384	356	1,650	4,503	1,013	7,715	-	7,958	-	913	25,492
SUPPLIES / MATERIALS	6,195	-	164	1,299	-	544	-	345	-	116	8,663
CAPITAL OUTLAY	-	3,199	332	-	-	61	-	1,096	-	-	4,688
OTHER	1,518	13,826	-	-	330	1,450	-	-	-	3,519	20,643
TOTAL MONTHLY EXPENDITURES	26,872	17,381	25,311	41,739	1,851	28,765	638	39,401	-	1,183,190	1,365,148

YEAR TO DATE EXPENDITURES

SALARY	\$ 40,196	\$ -	\$ 54,307	\$ 80,633	\$ 1,250	\$ 51,005	\$ 22,209	\$ 71,188	\$ -	\$ 1,008,583	\$ 1,329,371
BENEFITS	13,099	-	15,749	26,155	271	15,203	4,821	25,727	-	226,737	327,762
PURCHASED SERVICES	6,253	4,120	3,847	28,277	1,093	51,058	-	52,846	-	3,029	150,523
SUPPLIES / MATERIALS	133,628	2,574	449	6,502	424	565	-	14,728	-	1,437	160,307
CAPITAL OUTLAY	-	5,967	332	-	-	61	-	12,390	-	-	18,750
OTHER	7,095	17,703	1,193	1,168	330	3,580	-	650	-	14,647	46,366
TOTAL ACTUAL EXPENDITURES	\$ 200,271	\$ 30,364	\$ 75,877	\$ 142,735	\$ 3,368	\$ 121,472	\$ 27,030	\$ 177,529	\$ -	\$ 1,254,433	\$ 2,033,079

PRIOR YEAR % COMPARISON

PRIOR YEAR TO DATE
EXPENDITURES

	\$ 116,131	\$ 10,148	\$ 63,407	\$ 131,708	\$ 1,703	\$ 91,791	\$ 16,176	\$ 146,066	\$ -	\$ 90,120	\$ 667,250
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2019 EXPENDITURES
COMPARED TO 2018

	172.45%	299.21%	119.67%	108.37%	197.77%	132.34%	167.10%	121.54%	0.00%	1391.96%	304.70%
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MORGAN COUNTY SCHOOL DISTRICT RE-3
 GENERAL FUND EXPENDITURES BY BUILDING, DEPARTMENT AND PROGRAM
 FOR THE YEAR TO DATE ENDED SEPTEMBER 30, 2019
 GENERAL FUND (FUND 10)
 BREAKDOWN FOR OTHER SUPPORT SERVICES
 FOR THE YEAR TO DATE ENDED SEPTEMBER 30, 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.		
<u>MONTHLY EXPENDITURES</u>											
SALARY	\$ 10,446	\$ 6,368	\$ 65,775	\$ 4,254	\$ 39,873	\$ 11,740	\$ -	\$ -	\$ -	\$ 138,456	\$ 2,588,693
BENEFITS	3,582	1,385	23,262	1,647	12,231	3,269	-	-	-	45,376	790,850
PURCHASED SERVICES	20,522	6,672	1,168	-	-	2,983	-	-	1,549	32,894	118,176
SUPPLIES / MATERIALS	34	9,877	10,953	(1,222)	301	68	-	-	923	20,934	101,348
CAPITAL OUTLAY	-	-	491	160	-	-	-	-	5,445	6,096	11,674
OTHER	-	-	(8,189)	-	-	(12,254)	-	-	-	(20,443)	14,158
TOTAL MONTHLY EXPENDITURES	<u>34,584</u>	<u>24,302</u>	<u>93,460</u>	<u>4,839</u>	<u>52,405</u>	<u>5,806</u>	<u>-</u>	<u>-</u>	<u>7,917</u>	<u>223,313</u>	<u>3,624,899</u>
<u>YEAR TO DATE EXPENDITURES</u>											
SALARY	\$ 30,029	\$ 11,371	\$ 112,487	\$ 10,265	\$ 102,084	\$ 23,629	\$ -	\$ -	\$ -	\$ 289,865	\$ 5,085,444
BENEFITS	10,461	2,460	51,177	4,396	33,069	7,302	-	-	-	108,865	1,762,813
PURCHASED SERVICES	48,109	31,391	2,505	3,559	-	8,091	17,550	2,580	6,409	120,194	431,842
SUPPLIES / MATERIALS	34	21,461	26,070	9,537	691	7,218	-	-	2,811	67,822	457,098
CAPITAL OUTLAY	210	-	661	423	-	-	-	-	7,719	9,013	47,425
OTHER	-	-	(59,819)	-	-	(26,019)	-	-	-	(85,838)	(4,341)
TOTAL ACTUAL EXPENDITURES	<u>\$ 88,843</u>	<u>\$ 66,683</u>	<u>\$ 133,081</u>	<u>\$ 28,180</u>	<u>\$ 135,844</u>	<u>\$ 20,221</u>	<u>\$ 17,550</u>	<u>\$ 2,580</u>	<u>\$ 16,939</u>	<u>\$ 509,921</u>	<u>\$ 7,780,281</u>
<u>PRIOR YEAR % COMPARISON</u>											
PRIOR YEAR TO DATE EXPENDITURES	\$ 65,288	\$ 73,743	\$ 135,905	\$ 33,031	\$ 84,647	\$ 19,468	\$ 16,780	\$ 2,624	\$ 8,614	\$ 440,100	\$ 5,792,466
2019 EXPENDITURES COMPARED TO 2018	136.08%	90.43%	97.92%	85.31%	160.48%	103.87%	104.59%	98.32%	196.65%	115.86%	134.32%

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 SEPTEMBER 31, 2018 AND 2019, YEAR TO DATE ENDED SEPTEMBER 30, 2018 AND 2019
AND 2019 - 2020 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED SEPTEMBER 30, 2019

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES				
	SEPTEMBER 2019	QUARTER TO DATE JULY-SEPT 2019	YEAR TO DATE 9/30/2019	QUARTER TO DATE JULY-SEPT 2018	YEAR TO DATE 9/30/2018	MONTH	YEAR TO DATE	TOTAL BUDGET 2019-2020	MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (25.00)
REVENUES										
PROPERTY TAXES	\$ 1,924	\$ 13,480	\$ 13,480	\$ 15,179	\$ 15,179	\$ 45,750	\$ 137,250	\$ 549,000	0.35%	2.46%
OTHER REVENUE	907	3,408	3,408	2,484	2,484	583	1,750	7,000	12.96%	48.69%
TOTAL REVENUE	2,831	16,888	16,888	17,663	17,663	46,333	139,000	556,000	0.51%	3.04%
EXPENDITURES										
SALARY	-	31,823	31,823	14,067	14,067	1,250	3,750	15,000	0.00%	212.15%
BENEFITS	-	6,953	6,953	3,039	3,039	273	820	3,278	0.00%	212.11%
PURCHASED SERVICES	55,884	197,118	197,118	81,936	81,936	34,458	103,375	413,500	13.51%	47.67%
SUPPLIES / MATERIALS	4,931	14,528	14,528	5,416	5,416	1,875	5,625	22,500	21.92%	64.57%
CAPITAL OUTLAY	31,868	33,211	33,211	136,457	136,457	36,354	109,063	436,250	7.30%	7.61%
OTHER	-	-	-	-	-	32,143	96,429	385,716	0.00%	0.00%
TOTAL EXPENDITURES	92,683	283,633	283,633	240,915	240,915	106,353	319,062	1,276,244	7.26%	22.22%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(89,852)	(266,745)	(266,745)	(223,252)	(223,252)	(60,020)	(180,062)	(720,244)		
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	\$ (89,852)	\$ (266,745)	\$ (266,745)	\$ (223,252)	\$ (223,252)	\$ (60,020)	\$ (180,062)	\$ (720,244)		
CASH BALANCE										
JULY 1, 2019			\$ 835,930					PROJECTED FUND BALANCE ON 6-30-20	\$ -	
AUGUST 31, 2019			\$ 659,037					PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$0.0/\$1,276,244)		
SEPTEMBER 30, 2019			\$ 569,185						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, QUARTERS TO DATE ENDED SEPTEMBER 31, 2018 AND 2019, YEAR TO DATE ENDED SEPTEMBER 30, 2018 AND 2019
AND 2019 - 2020 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED SEPTEMBER 30, 2019

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES				
	QUARTER TO DATE		YEAR TO DATE	QUARTER TO DATE		YEAR TO DATE		TOTAL BUDGET	MONTHLY BUDGET	YEAR TO DATE
	SEPTEMBER 2019	JULY-SEPT 2019	9/30/2019	JULY-SEPT 2018	9/30/2018	MONTH	DATE	2019-2020	PERCENT (8.33)	PERCENT (25.00)
REVENUES										
TUITION	\$ 29,776	\$ 67,007	\$ 67,007	\$ 60,379	\$ 60,379	\$ 13,500	\$ 40,500	\$ 162,000	18.38%	41.36%
TUITION REIMBURSEMENT	768	4,014	4,014	6,255	6,255	1,667	5,000	20,000	3.84%	20.07%
GRANTS	-	4,669	4,669	4,050	4,050	1,333	4,000	16,000	0.00%	29.18%
OTHER INCOME	18	57	57	49	49	517	1,550	6,200	0.29%	0.92%
TOTAL REVENUES	30,562	75,747	75,747	70,733	70,733	17,017	51,050	204,200	14.97%	37.09%
EXPENDITURES										
SALARY	13,172	65,884	65,884	46,722	46,722	10,833	32,500	130,000	10.13%	50.68%
BENEFITS	3,658	16,703	16,703	12,489	12,489	3,358	10,075	40,300	9.08%	41.45%
PURCHASED SERVICES	200	1,707	1,707	550	550	208	625	2,500	8.00%	68.28%
SUPPLIES / MATERIALS	544	2,135	2,135	1,458	1,458	750	2,250	9,000	6.04%	23.72%
CAPITAL OUTLAY	2,508	2,508	2,508	-	-	417	1,250	5,000	50.16%	50.16%
OTHER	-	1,830	1,830	3,751	3,751	1,042	3,125	12,500	0.00%	14.64%
TOTAL EXPENDITURES	20,082	90,767	90,767	64,970	64,970	16,608	49,825	199,300	10.08%	45.54%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	10,480	(15,020)	(15,020)	5,763	5,763	409	1,225	4,900		
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	\$ 10,480	\$ (15,020)	\$ (15,020)	\$ 5,763	\$ 5,763	\$ 409	\$ 1,225	\$ 4,900		
CASH BALANCE										
JULY 1, 2019			\$ 180,052							PROJECTED FUND BALANCE ON 6-30-20 \$ 170,764
AUGUST 31, 2019			\$ 154,553							
SEPTEMBER 30, 2019			\$ 165,033							PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$170,764/\$199,300) 85.68%

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 SEPTEMBER 31, 2018 AND 2019, YEAR TO DATE ENDED SEPTEMBER 30, 2018 AND 2019
AND 2019 - 2020 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED SEPTEMBER 30, 2019

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES			MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (25.00)
	QUARTER TO DATE		YEAR TO DATE	QUARTER TO DATE		YEAR TO DATE		TOTAL BUDGET		
	SEPTEMBER 2019	JULY-SEPT 2019	9/30/2019	JULY-SEPT 2018	9/30/2018	MONTH	DATE	2019-2020		
REVENUES										
E-RATE	\$ -	\$ -	\$ -	\$ 10,111	\$ 10,111	\$ -	\$ -	\$ -	0.00%	0.00%
STATE GRANT - BEST	-	-	-	-	-	-	-	-	0.00%	0.00%
OTHER REVENUE	3	8	8	7	7	-	-	-	0.00%	0.00%
TOTAL REVENUES	3	8	8	10,118	10,118	-	-	-	0.00%	0.00%
EXPENDITURES										
SALARY	-	-	-	-	-	-	-	-	0.00%	0.00%
BENEFITS	-	-	-	-	-	-	-	-	0.00%	0.00%
PURCHASED SERVICES	2,625	8,955	8,955	-	-	2,083	6,250	25,000	10.50%	35.82%
SUPPLIES / MATERIALS	-	-	-	-	-	-	-	-	0.00%	0.00%
CAPITAL OUTLAY	145,715	790,126	790,126	82,113	82,113	22,659	67,977	271,906	53.59%	290.59%
OTHER	-	-	-	-	-	93,234	279,702	1,118,808	0.00%	0.00%
TOTAL EXPENDITURES	148,340	799,081	799,081	82,113	82,113	117,976	353,929	1,415,714	10.48%	56.44%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(148,337)	(799,073)	(799,073)	(71,995)	(71,995)	(117,976)	(353,929)	(1,415,714)		
ALLOCATIONS										
CAPITAL RESERVE	100,000	619,000	619,000	-	-	72,361	217,083	868,332		
INSURANCE FUND	-	-	-	-	-	-	-	-		
COLORADO PRESCHOOL	-	-	-	-	-	-	-	-		
TOTAL ALLOCATIONS	100,000	619,000	619,000	-	-	72,361	217,083	868,332		
TRANSFERS IN	-	-	-	-	-	-	-	-		
TRANSFERS OUT	-	-	-	-	-	-	-	-		
NET TRANSFERS	-	-	-	-	-	-	-	-		
NET ALLOCATIONS / TRANSFERS	100,000	619,000	619,000	-	-	72,361	217,083	868,332		
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (48,337)	\$ (180,073)	\$ (180,073)	\$ (71,995)	\$ (71,995)	\$ (45,615)	\$ (136,846)	\$ (547,382)		
CASH BALANCE										
JULY 1, 2019			\$ 263,539						PROJECTED FUND BALANCE ON 6-30-20	\$ -
AUGUST 31, 2019			\$ 131,804						PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$0/\$1,415,714)	0.00%
SEPTEMBER 30, 2019			\$ 83,466							

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 SEPTEMBER 31, 2018 AND 2019, YEAR TO DATE ENDED SEPTEMBER 30, 2018 AND 2019
AND 2019 - 2020 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED SEPTEMBER 30, 2019

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES			MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (25.00)
	QUARTER TO DATE		YEAR TO DATE	QUARTER TO DATE		YEAR TO DATE		TOTAL BUDGET		
	SEPTEMBER 2019	JULY-SEPT 2019	9/30/2019	JULY-SEPT 2018	9/30/2018	MONTH	DATE	2019-2020		
REVENUES										
INSURANCE CLAIMS	\$ 38	\$ 456	\$ 456	\$ 233,027	\$ 233,027	\$ 4,167	\$ 12,500	\$ 50,000	0.08%	0.91%
OTHER REVENUE	56	181	181	169	169	292	875	3,500	1.60%	5.17%
TOTAL REVENUES	94	637	637	233,196	233,196	4,459	13,375	53,500	0.18%	1.19%
EXPENDITURES										
SALARY	-	-	-	-	-	-	-	-	0.00%	0.00%
BENEFITS	-	-	-	-	-	-	-	-	0.00%	0.00%
PURCHASED SERVICES	12,675	628,073	628,073	430,086	430,086	62,581	187,742	750,967	1.69%	83.64%
SUPPLIES / MATERIALS	-	-	-	-	-	-	-	-	0.00%	0.00%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	0.00%	0.00%
OTHER	-	-	-	-	-	-	-	-	0.00%	0.00%
TOTAL EXPENDITURES	12,675	628,073	628,073	430,086	430,086	62,581	187,742	750,967	1.69%	83.64%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(12,581)	(627,436)	(627,436)	(196,890)	(196,890)	(58,122)	(174,367)	(697,467)		
ALLOCATIONS										
CAPITAL RESERVE	-	-	-	-	-	-	-	-		
INSURANCE FUND	-	200,000	200,000	400,000	400,000	64,583	193,750	775,000		
COLORADO PRESCHOOL	-	-	-	-	-	-	-	-		
TOTAL ALLOCATIONS	-	200,000	200,000	400,000	400,000	64,583	193,750	775,000		
TRANSFERS IN	-	-	-	-	-	-	-	-		
TRANSFERS OUT	-	-	-	-	-	-	-	-		
NET TRANSFERS	-	-	-	-	-	-	-	-		
NET ALLOCATIONS / TRANSFERS	-	200,000	200,000	400,000	400,000	64,583	193,750	775,000		
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (12,581)	\$ (427,436)	\$ (427,436)	\$ 203,110	\$ 203,110	\$ 6,461	\$ 19,383	\$ 77,533		
CASH BALANCE										
JULY 1, 2019			\$ 635,820						PROJECTED FUND BALANCE ON 6-30-20	\$ 375,233
AUGUST 31, 2019			\$ 220,965						PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES	
SEPTEMBER 30, 2019			\$ 208,384						(\$375,233/\$750,967)	49.97%

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 SEPTEMBER 31, 2018 AND 2019, YEAR TO DATE ENDED SEPTEMBER 30, 2018 AND 2019
AND 2019 - 2020 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED SEPTEMBER 30, 2019

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES				
	QUARTER TO DATE		YEAR TO DATE	QUARTER TO DATE		YEAR TO DATE		TOTAL BUDGET 2019-2020	MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (25.00)
	SEPTEMBER 2019	JULY-SEPT 2019	9/30/2019	JULY-SEPT 2018	9/30/2018	MONTH	YEAR TO DATE			
REVENUES										
FEDERAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
OTHER REVENUE	10	2,914	2,914	13	13	3	10	40	25.00%	7285.00%
TOTAL REVENUES	10	2,914	2,914	13	13	3	10	40	25.00%	7285.00%
EXPENDITURES										
SALARY	44,043	78,812	78,812	47,161	47,161	26,986	80,958	323,830	13.60%	24.34%
BENEFITS	12,528	27,237	27,237	22,209	22,209	10,317	30,951	123,803	10.12%	22.00%
PURCHASED SERVICES	-	-	-	-	-	50	150	600	0.00%	0.00%
SUPPLIES / MATERIALS	279	2,498	2,498	5,854	5,854	2,231	6,693	26,772	1.04%	9.33%
CAPITAL OUTLAY	-	-	-	4,004	4,004	417	1,250	5,000	0.00%	0.00%
OTHER	944	1,765	1,765	945	945	2,500	7,500	30,000	3.15%	5.88%
TOTAL EXPENDITURES	57,794	110,312	110,312	80,173	80,173	42,501	127,502	510,005	11.33%	21.63%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(57,784)	(107,398)	(107,398)	(80,160)	(80,160)	(42,498)	(127,492)	(509,965)		
ALLOCATIONS										
CAPITAL RESERVE	-	-	-	-	-	-	-	-		
INSURANCE FUND	-	-	-	-	-	-	-	-		
COLORADO PRESCHOOL	-	-	-	-	-	42,475	127,426	509,704		
TOTAL ALLOCATIONS	-	-	-	-	-	42,475	127,426	509,704		
TRANSFERS IN	-	-	-	-	-	-	-	-		
TRANSFERS OUT	-	-	-	-	-	-	-	-		
NET TRANSFERS	-	-	-	-	-	-	-	-		
NET ALLOCATIONS / TRANSFERS	-	-	-	-	-	42,475	127,426	509,704		
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (57,784)	\$ (107,398)	\$ (107,398)	\$ (80,160)	\$ (80,160)	\$ (23)	\$ (66)	\$ (261)		
CASH BALANCE										
JULY 1, 2019			\$ 404,836					PROJECTED FUND BALANCE ON 6-30-20		136,516
AUGUST 31, 2019			\$ 355,221					PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$136,516/\$510,005)		26.77%
SEPTEMBER 30, 2019			\$ 297,438							

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 SEPTEMBER 31, 2018 AND 2019, YEAR TO DATE ENDED SEPTEMBER 30, 2018 AND 2019
AND 2019 - 2020 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED SEPTEMBER 30, 2019

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES				
	SEPTEMBER 2019	QUARTER TO DATE JULY-SEPT 2019	YEAR TO DATE 9/30/2019	QUARTER TO DATE JULY-SEPT 2018	YEAR TO DATE 9/30/2018	MONTH	YEAR TO DATE	TOTAL BUDGET 2019-2020	MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (25.00)
REVENUES										
LUNCH TICKET REVENUE	\$ 14,532	\$ 35,771	\$ 35,771	\$ 34,223	\$ 34,223	\$ 13,333	\$ 40,000	\$ 160,000	9.08%	22.36%
STATE REVENUE	-	-	-	-	-	2,750	8,250	33,000	0.00%	0.00%
FEDERAL REVENUE	21,425	35,248	35,248	33,424	33,424	118,305	354,915	1,419,659	1.51%	2.48%
OTHER REVENUE	11,397	12,694	12,694	9,809	9,809	1,583	4,750	19,000	59.98%	66.81%
TOTAL REVENUES	47,354	83,713	83,713	77,456	77,456	135,971	407,915	1,631,659	2.90%	5.13%
EXPENDITURES										
SALARY	103,706	131,362	131,362	74,639	74,639	45,334	136,001	544,003	19.06%	24.15%
BENEFITS	33,863	62,248	62,248	44,356	44,356	20,969	62,908	251,633	13.46%	24.74%
PURCHASED SERVICES	954	1,345	1,345	351	351	1,000	3,000	12,000	7.95%	11.21%
SUPPLIES / MATERIALS	22,307	67,845	67,845	102,024	102,024	74,605	223,815	895,259	2.49%	7.58%
CAPITAL OUTLAY	-	67,920	67,920	20,240	20,240	7,917	23,750	95,000	0.00%	71.49%
OTHER	51	(3,371)	(3,371)	(4,334)	(4,334)	1,583	4,750	19,000	0.27%	-17.74%
TOTAL EXPENDITURES	160,881	327,349	327,349	237,276	237,276	151,408	454,224	1,816,895	8.85%	18.02%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(113,527)	(243,636)	(243,636)	(159,820)	(159,820)	(15,437)	(46,309)	(185,236)		
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	\$ (113,527)	\$ (243,636)	\$ (243,636)	\$ (159,820)	(159,820)	\$ (15,437)	\$ (46,309)	\$ (185,236)		
CASH BALANCE										
JULY 1, 2019			\$ 539,122						PROJECTED FUND BALANCE ON 6-30-20	\$ 382,041
AUGUST 31, 2019			\$ 544,618						PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$382,041/\$1,816,895)	21.03%
SEPTEMBER 30, 2019			\$ 431,497							

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 SEPTEMBER 31, 2018 AND 2019, YEAR TO DATE ENDED SEPTEMBER 30, 2018 AND 2019
AND 2019 - 2020 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED SEPTEMBER 30, 2019

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES			MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (25.00)
	QUARTER TO DATE		YEAR TO DATE		YEAR TO DATE	YEAR TO DATE	TOTAL BUDGET 2019-2020			
	SEPTEMBER 2019	JULY-SEPT 2019	9/30/2019	JULY-SEPT 2018				9/30/2018		
REVENUES										
FEDERAL FUNDS	\$ 201,436	\$ 549,652	\$ 549,652	\$ 1,283,191	\$ 1,283,191	\$ 68,408	\$ 205,223	\$ 820,890	24.54%	66.96%
OTHER REVENUE	275,224	461,598	461,598	346,739	346,739	74,742	224,226	896,904	30.69%	51.47%
TOTAL REVENUES	476,660	1,011,250	1,011,250	1,629,930	1,629,930	143,150	429,449	1,717,794	27.75%	58.87%
EXPENDITURES										
SALARY	134,320	340,611	340,611	273,324	273,324	76,694	230,081	920,324	14.59%	37.01%
BENEFITS	43,206	126,907	126,907	121,815	121,815	32,296	96,888	387,551	11.15%	32.75%
PURCHASED SERVICES	1,757	11,478	11,478	22,032	22,032	8,389	25,166	100,664	1.75%	11.40%
SUPPLIES / MATERIALS	499	70,145	70,145	31,616	31,616	18,249	54,747	218,988	0.23%	32.03%
CAPITAL OUTLAY	-	1,562	1,562	860,040	860,040	4,808	14,425	57,698	0.00%	2.71%
OTHER	590	32,290	32,290	(2,798)	(2,798)	2,714	8,142	32,569	1.81%	99.14%
TOTAL EXPENDITURES	180,372	582,993	582,993	1,306,029	1,306,029	143,150	429,449	1,717,794	10.50%	33.94%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	296,288	428,257	428,257	323,901	323,901	-	-	-		
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	\$ 296,288	\$ 428,257	\$ 428,257	\$ 323,901	\$ 323,901	\$ -	\$ -	\$ -		
JULY 1, 2019			\$ 321,943						PROJECTED FUND BALANCE ON 6-30-20	\$ 309,623
AUGUST 31, 2019			\$ 515,087						PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$309,623/\$1,717,794)	18.02%
SEPTEMBER 30, 2019			\$ 811,375							

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 SEPTEMBER 31, 2018 AND 2019, YEAR TO DATE ENDED SEPTEMBER 30, 2018 AND 2019
AND 2019 - 2020 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED SEPTEMBER 30, 2019

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES				
	SEPTEMBER 2019	QUARTER TO DATE JULY-SEPT 2019	YEAR TO DATE 9/30/2019	QUARTER TO DATE JULY-SEPT 2018	YEAR TO DATE 9/30/2018	MONTH	YEAR TO DATE	TOTAL BUDGET 2019-2020	MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (25.00)
<u>REVENUES</u>	\$ 34,376	\$ 89,422	\$ 89,422	\$ 193,933	\$ 193,933	\$ -	\$ -	\$ -	0.00%	0.00%
<u>EXPENDITURES</u>										
SALARY	-	-	-	-	-	-	-	-	0.00%	0.00%
BENEFITS	-	-	-	-	-	-	-	-	0.00%	0.00%
PURCHASED SERVICES	4,414	38,667	38,667	38,549	38,549	-	-	-	0.00%	0.00%
SUPPLIES / MATERIALS	33,782	50,317	50,317	57,004	57,004	-	-	-	0.00%	0.00%
CAPITAL OUTLAY	-	3,948	3,948	-	-	-	-	-	0.00%	0.00%
OTHER	2,501	13,409	13,409	1,344	1,344	-	-	-	0.00%	0.00%
TOTAL EXPENDITURES	40,697	106,341	106,341	96,897	96,897	-	-	-	0.00%	0.00%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(6,321)	(16,919)	(16,919)	97,036	97,036	-	-	-		
<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	\$ (6,321)	\$ (16,919)	\$ (16,919)	\$ 97,036	\$ 97,036	\$ -	\$ -	\$ -		

<u>CASH BALANCE</u>			
JULY 1, 2019	<u>\$ 451,882</u>	PROJECTED FUND BALANCE	
AUGUST 31, 2019	<u>\$ 437,710</u>	ON 6-30-20	\$ -
SEPTEMBER 30, 2019	<u>\$ 428,413</u>	PROJECTED FUND BALANCE	
		AS A % OF BUDGETED	
		EXPENDITURES	
		(\$0.00/0.00)	<u>0.00%</u>

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 SEPTEMBER 31, 2018 AND 2019, YEAR TO DATE ENDED SEPTEMBER 30, 2018 AND 2019
AND 2019 - 2020 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED SEPTEMBER 30, 2019

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES				
	SEPTEMBER 2019	QUARTER TO DATE JULY-SEPT 2019	YEAR TO DATE 9/30/2019	QUARTER TO DATE JULY-SEPT 2018	YEAR TO DATE 9/30/2018	MONTH	YEAR TO DATE	TOTAL BUDGET 2019-2020	MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (25.00)
REVENUES										
PROPERTY TAXES	\$ 11,132	\$ 78,009	\$ 78,009	\$ 87,810	\$ 87,810	\$ 266,667	\$ 800,000	\$ 3,200,000	0.35%	2.44%
PROCEEDS FROM REFUNDING BONDS	-	-	-	-	-	-	-	-	0.00%	0.00%
OTHER REVENUE	4,887	619	619	-	-	333	1,000	4,000	122.18%	15.48%
TOTAL REVENUES	16,019	78,628	78,628	87,810	87,810	267,000	801,000	3,204,000	0.50%	2.45%
EXPENDITURES										
SALARY	-	-	-	-	-	-	-	-	0.00%	0.00%
BENEFITS	-	-	-	-	-	-	-	-	0.00%	0.00%
PURCHASED SERVICES	2,750	3,750	3,750	4,250	4,250	438	1,313	5,250	52.38%	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	782,997	3,131,987	0.00%	0.00%
TOTAL EXPENDITURES	2,750	3,750	3,750	4,250	4,250	261,437	784,310	3,137,237	0.09%	0.12%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	13,269	74,878	74,878	83,560	83,560	5,563	16,690	66,763		
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	\$ 13,269	\$ 74,878	\$ 74,878	\$ 83,560	\$ 83,560	\$ 5,563	\$ 16,690	\$ 66,763		
CASH BALANCE										
JULY 1, 2019			\$ 2,804,900						PROJECTED FUND BALANCE ON 6-30-20	\$ 2,949,160
AUGUST 31, 2019			\$ 2,866,510						PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES	
SEPTEMBER 30, 2019			\$ 2,879,779						(\$2,949,160/\$3,137,237)	94.01%

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 SEPTEMBER 31, 2018 AND 2019, YEAR TO DATE ENDED SEPTEMBER 30, 2018 AND 2019
AND 2019 - 2020 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED SEPTEMBER 30, 2019

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES				
	SEPTEMBER 2019	QUARTER TO DATE JULY-SEPT 2019	YEAR TO DATE 9/30/2019	QUARTER TO DATE JULY-SEPT 2018	YEAR TO DATE 9/30/2018	MONTH	YEAR TO DATE	TOTAL BUDGET 2019-2020	MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (25.00)
REVENUES										
BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
BEST CAPITAL CONST. GRANT	-	-	-	-	-	-	-	-	0.00%	0.00%
PREMIUM/DISCOUNT	-	-	-	-	-	-	-	-	0.00%	0.00%
OTHER REVENUE	2,838	9,443	9,443	9,026	9,026	2,500	7,500	30,000	9.46%	31.48%
TOTAL REVENUES	2,838	9,443	9,443	9,026	9,026	2,500	7,500	30,000	9.46%	31.48%
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	-	104,756	104,756	14,950	14,950	158,345	475,034	1,900,135	0.00%	5.51%
OTHER	-	-	-	-	-	-	-	-	0.00%	0.00%
TOTAL EXPENDITURES	-	104,756	104,756	14,950	14,950	158,345	475,034	1,900,135	0.00%	5.51%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	2,838	(95,313)	(95,313)	(5,924)	(5,924)	(155,845)	(467,534)	(1,870,135)		
ALLOCATIONS										
CAPITAL RESERVE	-	-	-	-	-	-	-	-		
INSURANCE FUND	-	-	-	-	-	-	-	-		
COLORADO PRESCHOOL	-	-	-	-	-	-	-	-		
TOTAL ALLOCATIONS	-	-	-	-	-	-	-	-		
TRANSFERS IN	-	-	-	-	-	-	-	-		
TRANSFERS OUT	-	-	-	-	-	-	-	-		
NET TRANSFERS	-	-	-	-	-	-	-	-		
NET ALLOCATIONS / TRANSFERS	-	-	-	-	-	-	-	-		
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ 2,838	\$ (95,313)	\$ (95,313)	\$ (5,924)	(5,924)	\$ (155,845)	\$ (467,534)	\$ (1,870,135)		
CASH BALANCE										
JULY 1, 2019			\$ 1,745,060							PROJECTED FUND BALANCE ON 6-30-20
AUGUST 31, 2019			\$ 1,646,910							\$ -
SEPTEMBER 30, 2019			\$ 1,649,748							PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$0.00/\$1,900,135)
										<u>0.00%</u>

MORGAN COUNTY SCHOOL DISTRICT RE-3
SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
PRIVATE PURPOSE TRUST FUND (FUND 72)
CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
FOR THE MONTH TO DATE, QUARTERS TO DATE ENDED SEPTEMBER 31, 2018 AND 2019, YEAR TO DATE ENDED SEPTEMBER 30, 2018 AND 2019
AND 2019 - 2020 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED SEPTEMBER 30, 2019

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES			MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (25.00)
	SEPTMBER 2019	QUARTER TO DATE JULY-SEPT 2019	YEAR TO DATE 9/30/2019	QUARTER TO DATE JULY-SEPT 2018	YEAR TO DATE 9/30/2018	MONTH	YEAR TO DATE	TOTAL BUDGET 2019-2020		
	\$	\$	\$	\$	\$	\$	\$	\$		
<u>REVENUES</u>	\$ 1,001	\$ 90,529	\$ 90,529	\$ 103,803	\$ 103,803	\$ 18,783	\$ 56,350	\$ 225,400	0.44%	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	1,950	97,775	97,775	132,417	132,417	18,783	56,350	225,400	0.87%	43.38%
TOTAL EXPENDITURES	1,950	97,775	97,775	132,417	132,417	18,783	56,350	225,400	0.87%	43.38%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(949)	(7,246)	(7,246)	(28,614)	(28,614)	-	-	-		
<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	\$ (949)	\$ (7,246)	\$ (7,246)	\$ (28,614)	\$ (28,614)	\$ -	\$ -	\$ -		
<u>CASH BALANCE</u>										
JULY 1, 2019			\$ 117,447					PROJECTED FUND BALANCE ON 6-30-20	\$ 148,520	
AUGUST 31, 2019			\$ 111,150					PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$148,520/\$225,400)	65.89%	
SEPTEMBER 30, 2019			\$ 110,201							

Morgan County School District Re-3
Monthly Investments and Cash Worksheet
For the Month Ended September 30, 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	393,310.43		1,606,646.84	7,100,710.43				9,100,667.70
Mill Levy	363,235.90		205,949.43					569,185.33
Capital Reserve	81,980.58		1,485.38					83,465.96
Insurance	175,737.01		32,647.65					208,384.66
Colorado Preschool	296,242.44		1,195.14					297,437.58
Federal Programs	341,085.71		21,750.72	448,538.79				811,375.22
Pupil Activities	258,544.52		85,662.08		72,221.65	11,984.85		428,413.10
Daycare	157,041.77		7,990.81					165,032.58
Bond Redemption		2,879,778.81						2,879,778.81
Building Fund	-		1,649,747.67					1,649,747.67
Food Services	142,007.63		221,822.92	67,666.88				431,497.43
Private Purpose Trust	23,328.65				25,173.30		61,699.34	110,201.29
Total General Ledger Balance	2,232,514.64	2,879,778.81	3,834,898.64	7,616,916.10	97,394.95	11,984.85	61,699.34	16,735,187.33
<u>Per Bank Statements</u>								
General Fund	573,496.70		1,606,646.84	7,100,710.43				9,280,853.97
Mill Levy	363,235.90		205,949.43					569,185.33
Capital Reserve	81,980.58		1,485.38					83,465.96
Insurance	175,737.01		32,647.65					208,384.66
Colorado Preschool	296,242.44		1,195.14					297,437.58
Federal Programs	341,085.71		21,750.72	448,538.79				811,375.22
Pupil Activities	258,345.52		85,662.08		72,221.65	11,984.85		428,214.10
Daycare	157,041.77		7,990.81					165,032.58
Bond Redemption		2,879,778.81						2,879,778.81
Building Fund			1,649,747.67					1,649,747.67
Food Services	142,007.63		221,822.92	67,666.88				431,497.43
Private Purpose Trust	39,028.65				25,173.30		61,699.34	125,901.29
Total Bank Balance	2,428,201.91	2,879,778.81	3,834,898.64	7,616,916.10	97,394.95	11,984.85	61,699.34	16,930,874.60
Reconciling Items	195,687.27	-	-	-	-	-	-	195,687.27
Outstanding Checks - Clearing	122,074.62							
Outstanding Checks - Payroll	9,591.13							
Outstanding ACH	40,863.94							
Benecard Error	2.00							
Outstanding Transfer - Rod Link	7,940.75							
Unreconcilable Amount	0.33							
Void Check 152044	(286.50)							
Void Check 148076	(199.00)							
Outstanding Checks - Scholarship	15,700.00							
	<u>195,687.27</u>							