

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 December 2018, and
2018-2019 Budget Month to Date and Year to Date
Ended December 2018

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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 DECEMBER 31, 2018 AND 2017, YEAR TO DATE ENDED DECEMBER 31, 2018 AND 2017
AND 2018 - 2019 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED DECEMBER 31, 2018

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES			MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (50.00)
	DECEMBER 2018	QUARTER TO DATE OCT - DEC 2018	YEAR TO DATE 12/31/2018	QUARTER TO DATE OCT - DEC 2017	YEAR TO DATE 12/31/2017	MONTH	YEAR TO DATE	TOTAL BUDGET 2018-2019		
REVENUES										
PROPERTY/SPEC. OWNERSHIP TAXES	\$ 120,793	\$ 348,400	\$ 879,263	\$ 508,861	\$ 909,977	\$ 659,238	\$ 3,955,426	\$ 7,910,852	1.53%	11.11%
STATE EQUALIZATION	1,511,092	4,708,932	9,489,765	4,187,501	8,327,198	1,598,920	9,593,518	19,187,036	7.88%	49.46%
STATE FUNDS	39,164	718,958	1,663,064	231,410	1,206,249	148,911	893,464	1,786,927	2.19%	93.07%
FEDERAL FUNDS	91,639	183,171	381,646	232,989	450,237	55,209	331,255	662,510	13.83%	57.61%
OTHER REVENUE	34,831	97,202	206,832	58,328	128,366	16,292	97,750	195,500	17.82%	105.80%
FISCAL RESERVE	-	-	-	-	-	-	-	-	0.00%	0.00%
TOTAL REVENUE	1,797,519	6,056,663	12,620,570	5,219,089	11,022,027	2,478,570	14,871,413	29,742,825	6.04%	42.43%
EXPENDITURES										
SALARY	1,463,704	4,380,727	8,056,043	4,098,112	7,613,187	1,419,197	8,515,184	17,030,367	8.59%	47.30%
BENEFITS	536,024	1,616,441	3,033,292	1,468,424	2,769,438	543,270	3,259,622	6,519,244	8.22%	46.53%
PURCHASED SERVICES	116,169	391,893	717,040	222,159	547,350	160,148	960,886	1,921,771	6.04%	37.31%
SUPPLIES / MATERIALS	146,017	437,398	760,418	318,335	688,386	127,219	763,312	1,526,623	9.56%	49.81%
CAPITAL OUTLAY	6,063	40,985	71,192	25,760	48,105	26,689	160,133	320,266	1.89%	22.23%
OTHER	(3,947)	9,826	31,750	-561	30,960	(12,352)	(74,110)	(148,220)	2.66%	-21.42%
TOTAL EXPENDITURES	2,264,030	6,877,270	12,669,735	6,132,229	11,697,426	2,264,171	13,585,027	27,170,051	8.33%	46.63%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(466,511)	(820,607)	(49,165)	(913,140)	(675,399)	214,399	1,286,386	2,572,774		
ALLOCATIONS										
CAPITAL RESERVE	-	-	-	-	-	(87,776)	(526,659)	(1,053,317)		
INSURANCE FUND	-	-	(400,000)	(100,000)	(200,000)	(47,917)	(287,500)	(575,000)		
COLORADO PRESCHOOL	-	(100,000)	(100,000)	(100,000)	(300,000)	(47,183)	(283,101)	(566,201)		
TOTAL ALLOCATIONS	-	(100,000)	(500,000)	(200,000)	(500,000)	(182,876)	(1,097,260)	(2,194,518)		
TRANSFERS IN	-	-	-	-	-	-	-	-		
TRANSFERS OUT	-	-	-	-	-	(11,000)	(66,000)	(132,000)		
NET TRANSFERS	-	-	-	-	-	(11,000)	(66,000)	(132,000)		
NET ALLOCATIONS / TRANSFERS	-	(100,000)	(500,000)	(200,000)	(500,000)	(193,876)	(1,163,260)	(2,326,518)		
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (466,511)	\$ (920,607)	\$ (549,165)	\$ (1,113,140)	\$ (1,175,399)	\$ 20,523	\$ 123,126	\$ 246,256		
CASH BALANCE										
JULY 1, 2018			\$ 9,574,477	\$ 9,072,711					PROJECTED FUND BALANCE ON 6-30-19	\$ 8,213,438
NOVEMBER 30, 2018			\$ 9,266,019	\$ 7,877,122					PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES	
DECEMBER 31, 2018			\$ 8,889,432	\$ 7,662,603					(\$8,213,438/\$27,170,051)	30.23%

MORGAN COUNTY SCHOOL DISTRICT RE-3
 GENERAL FUND EXPENDITURES BY BUILDING, DEPARTMENT AND PROGRAM
 FOR THE YEAR TO DATE ENDED DECEMBER 31, 2018
 GENERAL FUND (FUND 10)
 BREAKDOWN BY BUILDING
FOR THE MONTH AND YEAR TO DATE ENDED DECEMBER 31, 2018

ACTUAL EXPENDITURES	BUILDINGS										TOTAL ALL BUILDINGS
	SPECIAL EDUCATION	101 PIONEER	102 COLUMBINE	103 GREEN ACRES	104 SHERMAN	105 BAKER	200 MIDDLE SCHOOL	300 HIGH SCHOOL	302 LINCOLN	303 ADVANCE	
<u>MONTHLY EXPENDITURES</u>											
SALARY	\$ 200,170	\$ 103,657	\$ 94,815	\$ 106,271	\$ 95,358	\$ 101,015	\$ 215,243	\$ 298,022	\$ 26,420	\$ 2,742	\$ 1,243,713
BENEFITS	77,020	37,660	34,172	40,028	35,037	37,094	87,358	106,908	9,702	1,309	466,288
PURCHASED SERVICES	19,541	4,095	1,647	1,785	1,458	1,495	4,041	22,738	198	-	56,998
SUPPLIES / MATERIALS	1,409	6,111	4,643	3,363	6,097	9,006	13,662	23,495	1,074	-	68,860
CAPITAL OUTLAY	-	2,258	-	-	215	-	-	-	-	-	2,473
OTHER	283	4,664	90	1,589	1,097	100	2,316	1,486	-	-	11,625
TOTAL MONTHLY EXPENDITURES	298,423	158,445	135,367	153,036	139,262	148,710	322,620	452,649	37,394	4,051	1,849,957
<u>YEAR TO DATE EXPENDITURES</u>											
SALARY	\$ 1,091,638	\$ 560,188	\$ 549,445	\$ 574,288	\$ 526,478	\$ 539,912	\$ 1,213,643	\$ 1,644,581	\$ 153,916	\$ 11,500	\$ 6,865,589
BENEFITS	422,588	212,149	199,727	218,162	196,888	208,513	500,966	601,772	59,050	6,793	2,626,608
PURCHASED SERVICES	99,110	23,208	15,477	24,521	14,974	10,167	42,443	42,418	3,423	-	275,741
SUPPLIES / MATERIALS	8,638	34,424	37,553	22,123	32,448	54,532	70,597	128,116	7,328	163	395,922
CAPITAL OUTLAY	1,622	7,822	995	4,300	4,603	-	784	7,770	-	-	27,896
OTHER	1,855	6,535	6,731	4,474	4,928	3,418	13,564	9,819	562	-	51,886
TOTAL ACTUAL EXPENDITURES	\$ 1,625,451	\$ 844,326	\$ 809,928	\$ 847,868	\$ 780,319	\$ 816,542	\$ 1,841,997	\$ 2,434,476	\$ 224,279	\$ 18,456	\$ 10,243,642
<u>PRIOR YEAR % COMPARISON</u>											
PRIOR YEAR TO DATE EXPENDITURES	\$ 1,492,239	\$ 782,357	\$ 712,682	\$ 794,693	\$ 669,122	\$ 797,402	\$ 1,763,129	\$ 2,238,077	\$ 223,426	\$ 17,259	\$ 9,490,386
2018 EXPENDITURES COMPARED TO 2017	108.93%	107.92%	113.65%	106.69%	116.62%	102.40%	104.47%	108.78%	100.38%	106.94%	107.94%

MORGAN COUNTY SCHOOL DISTRICT RE-3
 GENERAL FUND EXPENDITURES BY BUILDING, DEPARTMENT AND PROGRAM
 FOR THE YEAR TO DATE ENDED DECEMBER 31, 2018
 GENERAL FUND (FUND 10)
 BREAKDOWN FOR DISTRICT SUPPORT CENTER
 FOR THE YEAR TO DATE ENDED DECEMBER 31, 2018

DISTRICT SUPPORT CENTER											
ACTUAL EXPENDITURES	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
MONTHLY EXPENDITURES											
SALARY	\$ 13,651	\$ -	\$ 16,931	\$ 24,538	\$ 417	\$ 12,071	\$ 9,474	\$ 20,403	\$ -	\$ 35,980	\$ 133,465
BENEFITS	4,494	-	4,992	8,186	90	3,846	2,046	7,416	-	10,361	41,431
PURCHASED SERVICES	321	1,357	279	1,749	40	1,155	-	7,659	-	5,826	18,386
SUPPLIES / MATERIALS	49,459	236	129	1,552	-	31	-	2,688	-	30	54,125
CAPITAL OUTLAY	-	-	-	(707)	-	84	-	-	-	-	(623)
OTHER	3,199	-	225	-	-	515	-	-	-	12,219	16,158
TOTAL MONTHLY EXPENDITURES	71,124	1,593	22,556	35,318	547	17,702	11,520	38,166	-	64,416	262,942
YEAR TO DATE EXPENDITURES											
SALARY	\$ 68,407	\$ -	\$ 96,666	\$ 153,904	\$ 2,500	\$ 77,456	\$ 22,819	\$ 127,424	\$ -	\$ 147,591	\$ 696,767
BENEFITS	23,889	-	28,650	50,558	538	21,539	4,877	44,783	-	50,668	225,502
PURCHASED SERVICES	5,347	27,374	1,889	27,775	240	36,183	-	81,364	-	10,943	191,115
SUPPLIES / MATERIALS	183,902	659	1,053	7,279	64	89	-	8,545	-	14,915	216,506
CAPITAL OUTLAY	-	-	2,102	616	-	722	-	32,896	-	135	36,471
OTHER	12,852	17,989	1,024	1,356	-	2,088	-	-	-	24,378	59,687
TOTAL ACTUAL EXPENDITURES	\$ 294,397	\$ 46,022	\$ 131,384	\$ 241,488	\$ 3,342	\$ 138,077	\$ 27,696	\$ 295,012	\$ -	\$ 248,630	\$ 1,426,048
PRIOR YEAR % COMPARISON											
PRIOR YEAR TO DATE EXPENDITURES	\$ 270,060	\$ 28,547	\$ 118,257	\$ 231,169	\$ 3,705	\$ 149,542	\$ 37,804	\$ 288,506	\$ -	\$ 190,671	\$ 1,318,261
2018 EXPENDITURES COMPARED TO 2017	109.01%	161.21%	111.10%	104.46%	90.20%	92.33%	73.26%	102.26%		130.40%	108.18%

MORGAN COUNTY SCHOOL DISTRICT RE-3
 GENERAL FUND EXPENDITURES BY BUILDING, DEPARTMENT AND PROGRAM
 FOR THE YEAR TO DATE ENDED DECEMBER 31, 2018
 GENERAL FUND (FUND 10)
 BREAKDOWN FOR OTHER SUPPORT SERVICES
 FOR THE YEAR TO DATE ENDED DECEMBER 31, 2018

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	\$ 8,705	\$ 7,020	\$ 45,795	\$ 2,755	\$ 18,669	\$ 3,582	\$ -	\$ -	\$ -	\$ 86,526	\$ 1,463,704
BENEFITS	3,217	1,508	15,357	1,323	5,441	1,459	-	-	-	28,305	536,024
PURCHASED SERVICES	180	3,568	489	1,608	-	1,602	33,041	-	297	40,785	116,169
SUPPLIES / MATERIALS	-	14,047	12,255	(7,568)	195	2,764	-	-	1,339	23,032	146,017
CAPITAL OUTLAY	-	-	269	3,599	345	-	-	-	-	4,213	6,063
OTHER	-	-	(20,473)	-	-	(11,257)	-	-	-	(31,730)	(3,947)
TOTAL MONTHLY EXPENDITURES	12,102	26,143	53,692	1,717	24,650	(1,850)	33,041	-	1,636	151,131	2,264,030
YEAR TO DATE EXPENDITURES											
SALARY	\$ 62,202	\$ 28,542	\$ 231,712	\$ 17,328	\$ 128,052	\$ 25,851	\$ -	\$ -	\$ -	\$ 493,687	\$ 8,056,043
BENEFITS	21,923	6,120	93,204	8,114	41,997	9,824	-	-	-	181,182	3,033,292
PURCHASED SERVICES	17,803	47,886	3,124	4,691	-	14,320	151,824	2,624	7,912	250,184	717,040
SUPPLIES / MATERIALS	811	63,835	57,017	(533)	1,430	19,177	-	-	6,253	147,990	760,418
CAPITAL OUTLAY	-	-	269	6,211	345	-	-	-	-	6,825	71,192
OTHER	480	-	(41,533)	-	-	(38,770)	-	-	-	(79,823)	31,750
TOTAL ACTUAL EXPENDITURES	\$ 103,219	\$ 146,383	\$ 343,793	\$ 35,811	\$ 171,824	\$ 30,402	\$ 151,824	\$ 2,624	\$ 14,165	\$ 1,000,045	\$ 12,669,735
PRIOR YEAR % COMPARISON											
PRIOR YEAR TO DATE EXPENDITURES	\$ 140,313	\$ 149,438	\$ 341,363	\$ 26,159	\$ 181,527	\$ 31,492	\$ 3,018	\$ 2,668	\$ 12,801	\$ 888,779	\$ 11,697,426
2018 EXPENDITURES COMPARED TO 2017	73.56%	97.96%	100.71%	136.90%	94.65%	96.54%	5030.62%	98.35%	110.66%	112.52%	108.31%

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 DECEMBER 31, 2018 AND 2017, YEAR TO DATE ENDED DECEMBER 31, 2018 AND 2017
AND 2018 - 2019 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED DECEMBER 31, 2018

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES			MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (50.00)
	DECEMBER 2018	QUARTER TO DATE OCT - DEC 2018	YEAR TO DATE 12/31/2018	QUARTER TO DATE OCT - DEC 2017	YEAR TO DATE 12/31/2017	MONTH	YEAR TO DATE	TOTAL BUDGET 2018-2019		
REVENUES										
PROPERTY TAXES	\$ 1,552	\$ 8,926	\$ 24,105	\$ 13,930	\$ 26,038	\$ 45,750	\$ 274,500	\$ 549,000	0.28%	4.39%
OTHER REVENUE	724	2,558	5,041	1,175	2,894	513	3,075	6,150	11.77%	81.97%
TOTAL REVENUE	2,276	11,484	29,146	15,105	28,932	46,263	277,575	555,150	0.41%	5.25%
EXPENDITURES										
SALARY	-	-	14,067	-	15,050	1,250	7,500	15,000	0.00%	93.78%
BENEFITS	-	-	3,039	-	3,169	270	1,620	3,240	0.00%	93.80%
PURCHASED SERVICES	37,345	106,250	188,186	85,512	189,978	33,058	198,350	396,700	9.41%	47.44%
SUPPLIES / MATERIALS	-	6,512	11,928	1,837	18,571	1,875	11,250	22,500	0.00%	53.01%
CAPITAL OUTLAY	-	-	136,457	111	144,620	19,917	119,500	239,000	0.00%	57.09%
OTHER	-	-	-	-	-	51,055	306,332	612,664	0.00%	0.00%
TOTAL EXPENDITURES	37,345	112,762	353,677	87,460	371,388	107,425	644,552	1,289,104	2.90%	27.44%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(35,069)	(101,278)	(324,531)	(72,355)	(342,456)	(61,162)	(366,977)	(733,954)		
ALLOCATIONS										
CAPITAL RESERVE	-	-	-	-	-	-	-	-		
INSURANCE FUND	-	-	-	-	-	-	-	-		
COLORADO PRESCHOOL	-	-	-	-	-	-	-	-		
TOTAL ALLOCATIONS	-	-	-	-	-	-	-	-		
TRANSFERS IN	-	-	-	-	-	-	-	-		
TRANSFERS OUT	-	-	-	-	-	-	-	-		
NET TRANSFERS	-	-	-	-	-	-	-	-		
NET ALLOCATIONS / TRANSFERS	-	-	-	-	-	-	-	-		
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (35,069)	\$ (101,278)	\$ (324,531)	\$ (72,355)	\$ (342,456)	\$ (61,162)	\$ (366,977)	\$ (733,954)		
CASH BALANCE										
JULY 1, 2018			\$ 766,405						PROJECTED FUND BALANCE ON 6-30-19	\$ -
NOVEMBER 30, 2018			\$ 476,943						PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$0.0/\$1,289,104)	0.00%
DECEMBER 31, 2018			\$ 441,874							

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 DECEMBER 31, 2018 AND 2017, YEAR TO DATE ENDED DECEMBER 31, 2018 AND 2017
AND 2018 - 2019 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED DECEMBER 31, 2018

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES				
	DECEMBER 2018	QUARTER TO DATE OCT - DEC 2018	YEAR TO DATE 12/31/2018	QUARTER TO DATE OCT - DEC 2017	YEAR TO DATE 12/31/2017	MONTH	YEAR TO DATE	TOTAL BUDGET 2018-2019	MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (50.00)
REVENUES										
TUITION	\$ 10,214	\$ 27,626	\$ 88,005	\$ 21,914	\$ 78,458	\$ 12,346	\$ 74,074	\$ 148,147	6.89%	59.40%
TUITION REIMBURSEMENT	1,501	5,479	11,734	2,634	10,558	1,571	9,427	18,853	7.96%	62.24%
GRANTS	5,951	7,740	11,790	2,364	6,654	1,083	6,500	13,000	45.78%	90.69%
OTHER INCOME	19	55	104	26	49	513	3,080	6,160	0.31%	1.69%
TOTAL REVENUES	17,685	40,900	111,633	26,938	95,719	15,513	93,081	186,160	9.50%	59.97%
EXPENDITURES										
SALARY	5,053	16,093	62,815	14,735	59,569	8,323	49,935	99,870	5.06%	62.90%
BENEFITS	1,891	5,874	18,363	5,347	17,077	2,666	15,995	31,990	5.91%	57.40%
PURCHASED SERVICES	-	576	1,126	-	1,084	463	2,780	5,560	0.00%	20.25%
SUPPLIES / MATERIALS	369	1,550	3,008	855	3,000	708	4,250	8,500	4.34%	35.39%
CAPITAL OUTLAY	-	-	-	-	-	50	300	600	0.00%	0.00%
OTHER	22	422	4,173	518	1,067	638	3,825	7,650	0.29%	54.55%
TOTAL EXPENDITURES	7,335	24,515	89,485	21,455	81,797	12,848	77,085	154,170	4.76%	58.04%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	10,350	16,385	22,148	5,483	13,922	2,665	15,996	31,990		
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	\$ 10,350	\$ 16,385	\$ 22,148	\$ 5,483	13,922	\$ 2,665	\$ 15,996	\$ 31,990		
CASH BALANCE										
JULY 1, 2018			\$ 119,668					PROJECTED FUND BALANCE ON 6-30-19	\$ 124,345	
NOVEMBER 30, 2018			\$ 129,849					PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$124,345/\$154,170)	80.65%	
DECEMBER 31, 2018			\$ 140,199							

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 DECEMBER 31, 2018 AND 2017, YEAR TO DATE ENDED DECEMBER 31, 2018 AND 2017
AND 2018 - 2019 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED DECEMBER 31, 2018

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES				
	QUARTER TO DATE		YEAR TO DATE	QUARTER TO DATE		YEAR TO DATE		TOTAL BUDGET	MONTHLY BUDGET	YEAR TO DATE
	DECEMBER 2018	OCT - DEC 2018	12/31/2018	OCT - DEC 2017	12/31/2017	MONTH	DATE	2018-2019	PERCENT (8.33)	BUDGET PERCENT (50.00)
REVENUES										
E-RATE	\$ -	\$ 101,732	\$ 111,843	\$ 101,732	\$ 101,732	\$ 833	\$ 5,000	\$ 10,000	0.00%	1118.43%
STATE GRANT - BEST	-	-	-	-	-	-	-	-	0.00%	0.00%
OTHER REVENUE	3	9	16	5	9	2	10	20	15.00%	80.00%
TOTAL REVENUES	3	101,741	111,859	101,737	101,741	835	5,010	10,020	0.03%	1116.36%
EXPENDITURES										
SALARY	-	-	-	-	-	-	-	-	0.00%	0.00%
BENEFITS	-	-	-	-	-	-	-	-	0.00%	0.00%
PURCHASED SERVICES	-	2,381	2,381	169	170	-	-	-	0.00%	0.00%
SUPPLIES / MATERIALS	-	-	-	-	-	-	-	-	0.00%	0.00%
CAPITAL OUTLAY	17,699	97,726	179,839	83,564	497,216	48,688	292,130	584,259	3.03%	30.78%
OTHER	-	-	-	-	-	150,287	901,723	1,803,446	0.00%	0.00%
TOTAL EXPENDITURES	17,699	100,107	182,220	83,733	497,386	198,975	1,193,853	2,387,705	0.74%	7.63%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(17,696)	1,634	(70,361)	18,004	(395,645)	(198,140)	(1,188,843)	(2,377,685)		
ALLOCATIONS										
CAPITAL RESERVE	-	-	-	-	-	87,776	526,659	1,053,317		
INSURANCE FUND	-	-	-	-	-	-	-	-		
COLORADO PRESCHOOL	-	-	-	-	-	-	-	-		
TOTAL ALLOCATIONS	-	-	-	-	-	87,776	526,659	1,053,317		
TRANSFERS IN	-	-	-	-	-	-	-	-		
TRANSFERS OUT	-	(503,673)	(503,673)	-	-	-	-	-		
NET TRANSFERS	-	(503,673)	(503,673)	-	-	-	-	-		
NET ALLOCATIONS / TRANSFERS	-	(503,673)	(503,673)	-	-	87,776	526,659	1,053,317		
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (17,696)	\$ (502,039)	\$ (574,034)	\$ 18,004	\$ (395,645)	\$ (110,364)	\$ (662,184)	\$ (1,324,368)		
CASH BALANCE										
JULY 1, 2018			\$ 1,016,826						PROJECTED FUND BALANCE ON 6-30-19	\$ -
NOVEMBER 30, 2018			\$ 460,488						PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$0/\$2,387,705)	0.00%
DECEMBER 31, 2018			\$ 442,792							

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 DECEMBER 31, 2018 AND 2017, YEAR TO DATE ENDED DECEMBER 31, 2018 AND 2017
AND 2018 - 2019 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED DECEMBER 31, 2018

	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 (50.00)
	DECEMBER 2018	OCT - DEC 2018	12/31/2018	OCT - DEC 2017	12/31/2017	MONTH	YEAR TO DATE			
REVENUES										
INSURANCE CLAIMS	\$ 1,734	\$ 2,060	\$ 235,087	\$ 751	\$ 1,963	\$ 417	\$ 2,500	\$ 5,000	34.68%	4701.74%
OTHER REVENUE	65	186	355	100	190	42	250	500	13.00%	71.00%
TOTAL REVENUES	1,799	2,246	235,442	851	2,153	459	2,750	5,500	32.71%	4280.76%
EXPENDITURES										
SALARY	-	-	-	-	-	-	-	-	0.00%	0.00%
BENEFITS	-	-	-	-	-	-	-	-	0.00%	0.00%
PURCHASED SERVICES	16,656	40,480	470,566	79,114	457,364	49,045	294,270	588,540	2.83%	79.95%
SUPPLIES / MATERIALS	-	-	-	-	-	-	-	-	0.00%	0.00%
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	0.00%	0.00%
OTHER	-	-	-	-	-	-	-	-	0.00%	0.00%
TOTAL EXPENDITURES	16,656	40,480	470,566	79,114	457,364	49,045	294,270	588,540	2.83%	79.95%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(14,857)	(38,234)	(235,124)	(78,263)	(455,211)	(48,586)	(291,520)	(583,040)		
ALLOCATIONS										
CAPITAL RESERVE	-	-	-	-	-	-	-	-		
INSURANCE FUND	-	-	400,000	100,000	200,000	47,917	287,500	575,000		
COLORADO PRESCHOOL	-	-	-	-	-	-	-	-		
TOTAL ALLOCATIONS	-	-	400,000	100,000	200,000	47,917	287,500	575,000		
TRANSFERS IN	-	-	-	-	-	-	-	-		
TRANSFERS OUT	-	-	-	-	-	-	-	-		
NET TRANSFERS	-	-	-	-	-	-	-	-		
NET ALLOCATIONS / TRANSFERS	-	-	400,000	100,000	200,000	47,917	287,500	575,000		
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (14,857)	\$ (38,234)	\$ 164,876	\$ 21,737	\$ (255,211)	\$ (669)	\$ (4,020)	\$ (8,040)		
CASH BALANCE										
JULY 1, 2018			\$ 204,924						PROJECTED FUND BALANCE ON 6-30-19	\$ 415,413
NOVEMBER 30, 2018			\$ 384,658						PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$415,413/\$588,540)	70.58%
DECEMBER 31, 2018			\$ 369,801							

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 DECEMBER 31, 2018 AND 2017, YEAR TO DATE ENDED DECEMBER 31, 2018 AND 2017
AND 2018 - 2019 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED DECEMBER 31, 2018

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES			MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (50.00)
	DECEMBER 2018	QUARTER TO DATE OCT - DEC 2018	YEAR TO DATE 12/31/2018	QUARTER TO DATE OCT - DEC 2017	YEAR TO DATE 12/31/2017	MONTH	YEAR TO DATE	TOTAL BUDGET 2018-2019		
REVENUES										
FEDERAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
OTHER REVENUE	3	11	24	5	10	-	-	-	0.00%	0.00%
TOTAL REVENUES	3	11	24	5	10	-	-	-	0.00%	0.00%
EXPENDITURES										
SALARY	25,657	76,596	123,758	92,864	148,465	26,088	156,530	313,059	8.20%	39.53%
BENEFITS	9,536	28,520	50,729	37,761	68,332	15,485	92,912	185,824	5.13%	27.30%
PURCHASED SERVICES	-	-	-	375	375	138	828	1,655	0.00%	0.00%
SUPPLIES / MATERIALS	786	3,058	8,911	2,771	7,769	1,246	7,475	14,950	5.26%	59.61%
CAPITAL OUTLAY	1,744	19,003	23,007	1,185	3,339	1,333	8,000	16,000	10.90%	143.79%
OTHER	220	978	1,923	1,804	2,267	1,967	11,800	23,600	0.93%	8.15%
TOTAL EXPENDITURES	37,943	128,155	208,328	136,760	230,547	46,257	277,545	555,088	6.84%	37.53%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(37,940)	(128,144)	(208,304)	(136,755)	(230,537)	(46,257)	(277,545)	(555,088)		
ALLOCATIONS										
CAPITAL RESERVE	-	-	-	-	-	-	-	-		
INSURANCE FUND	-	-	-	-	-	-	-	-		
COLORADO PRESCHOOL	-	100,000	100,000	100,000	300,000	47,183	283,101	566,201		
TOTAL ALLOCATIONS	-	100,000	100,000	100,000	300,000	47,183	283,101	566,201		
TRANSFERS IN	-	-	-	-	-	-	-	-		
TRANSFERS OUT	-	-	-	-	-	-	-	-		
NET TRANSFERS	-	-	-	-	-	-	-	-		
NET ALLOCATIONS / TRANSFERS	-	100,000	100,000	100,000	300,000	47,183	283,101	566,201		
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (37,940)	\$ (28,144)	\$ (108,304)	\$ (36,755)	\$ 69,463	\$ 926	\$ 5,556	\$ 11,113		
CASH BALANCE										
JULY 1, 2018			\$ 125,577							PROJECTED FUND BALANCE ON 6-30-19 104,013
NOVEMBER 30, 2018			\$ 55,213							
DECEMBER 31, 2018			\$ 17,273							PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$104,013/\$555,088) 18.74%

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 DECEMBER 31, 2018 AND 2017, YEAR TO DATE ENDED DECEMBER 31, 2018 AND 2017
AND 2018 - 2019 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED DECEMBER 31, 2018

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES				
	DECEMBER 2018	QUARTER TO DATE OCT - DEC 2018	YEAR TO DATE 12/31/2018	QUARTER TO DATE OCT - DEC 2017	YEAR TO DATE 12/31/2017	MONTH	YEAR TO DATE	TOTAL BUDGET 2018-2019	MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (50.00)
REVENUES										
LUNCH TICKET REVENUE	\$ 15,603	\$ 57,269	\$ 91,492	\$ 59,121	\$ 97,978	\$ 13,400	\$ 80,400	\$ 160,800	9.70%	56.90%
STATE REVENUE	20,722	22,035	22,035	19,510	21,750	2,783	16,700	33,400	62.04%	65.97%
FEDERAL REVENUE	432,064	514,783	548,206	398,988	588,159	128,869	773,215	1,546,429	27.94%	35.45%
OTHER REVENUE	711	5,394	15,204	1,459	11,730	1,350	8,100	16,200	4.39%	93.85%
TOTAL REVENUES	469,100	599,481	676,937	479,078	719,617	146,402	878,415	1,756,829	26.70%	38.53%
EXPENDITURES										
SALARY	51,160	163,636	238,275	149,584	216,764	43,311	259,863	519,726	9.84%	45.85%
BENEFITS	21,751	66,365	110,721	59,630	100,556	20,752	124,513	249,025	8.73%	44.46%
PURCHASED SERVICES	367	1,337	1,689	1,554	1,916	758	4,550	9,100	4.03%	18.56%
SUPPLIES / MATERIALS	73,905	279,686	381,709	262,951	415,354	80,247	481,480	962,959	7.67%	39.64%
CAPITAL OUTLAY	590	7,860	28,100	854	4,669	4,167	25,000	50,000	1.18%	56.20%
OTHER	(684)	(484)	(4,818)	(6,865)	(7,638)	5,563	33,375	66,750	-1.02%	-7.22%
TOTAL EXPENDITURES	147,089	518,400	755,676	467,708	731,621	154,798	928,781	1,857,560	7.92%	40.68%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	322,011	81,081	(78,739)	11,370	(12,004)	(8,396)	(50,366)	(100,731)		
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	\$ 322,011	\$ 81,081	\$ (78,739)	\$ 11,370	(12,004)	\$ (8,396)	\$ (50,366)	\$ (100,731)		
CASH BALANCE										
JULY 1, 2018			\$ 757,991					PROJECTED FUND BALANCE ON 6-30-19	\$ 610,720	
NOVEMBER 30, 2018			\$ 374,425					PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$610,720/\$1,857,560)		32.88%
DECEMBER 31, 2018			\$ 696,435							

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 DECEMBER 31, 2018 AND 2017, YEAR TO DATE ENDED DECEMBER 31, 2018 AND 2017
AND 2018 - 2019 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED DECEMBER 31, 2018

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES				
	DECEMBER 2018	QUARTER TO DATE OCT - DEC 2018	YEAR TO DATE 12/31/2018	QUARTER TO DATE OCT - DEC 2017	YEAR TO DATE 12/31/2017	MONTH	YEAR TO DATE	TOTAL BUDGET 2018-2019	MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (50.00)
REVENUES										
FEDERAL FUNDS	\$ 69,344	\$ 1,736,143	\$ 3,019,334	\$ 488,971	\$ 864,170	\$ 238,807	\$ 1,432,841	\$ 2,865,681	2.42%	105.36%
OTHER REVENUE	12,354	119,479	466,219	139,521	601,646	50,098	300,587	601,174	2.05%	77.55%
TOTAL REVENUES	81,698	1,855,622	3,485,553	628,492	1,465,816	288,905	1,733,428	3,466,855	2.36%	100.54%
EXPENDITURES										
SALARY	124,166	369,824	643,148	362,313	652,396	112,853	677,117	1,354,233	9.17%	47.49%
BENEFITS	47,405	140,539	262,355	128,834	245,239	48,252	289,512	579,023	8.19%	45.31%
PURCHASED SERVICES	5,959	73,251	95,283	41,115	69,395	13,051	78,308	156,616	3.80%	60.84%
SUPPLIES / MATERIALS	7,521	37,757	69,373	41,061	56,796	16,780	100,680	201,359	3.74%	34.45%
CAPITAL OUTLAY	16,687	2,164,096	3,024,136	125,478	135,581	135,314	811,885	1,623,770	1.03%	186.24%
OTHER	1,071	1,772	(1,026)	4,965	7,241	5,675	34,049	68,097	1.57%	-1.51%
TOTAL EXPENDITURES	202,809	2,787,239	4,093,269	703,766	1,166,648	331,925	1,991,551	3,983,098	5.09%	102.77%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(121,111)	(931,617)	(607,716)	(75,274)	299,168	(43,020)	(258,123)	(516,243)		
ALLOCATIONS										
CAPITAL RESERVE	-	-	-	-	-	-	-	-		
INSURANCE FUND	-	-	-	-	-	-	-	-		
COLORADO PRESCHOOL	-	-	-	-	-	-	-	-		
TOTAL ALLOCATIONS	-	-	-	-	-	-	-	-		
TRANSFERS IN		503,673	503,673	-	-	11,000	66,000	132,000		
TRANSFERS OUT		-	-	-	-	-	-	-		
NET TRANSFERS	-	503,673	503,673	-	-	11,000	66,000	132,000		
NET ALLOCATIONS / TRANSFERS		503,673	503,673	-	-	11,000	66,000	132,000		
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (121,111)	\$ (427,944)	\$ (104,043)	\$ (75,274)	\$ 299,168	\$ (32,020)	\$ (192,123)	\$ (384,243)		
JULY 1, 2018			\$ 250,863						PROJECTED FUND BALANCE ON 6-30-19	\$ -
NOVEMBER 30, 2018			\$ 415,446						PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES	
DECEMBER 31, 2018			\$ 294,335						(\$0.0/\$3,983,098)	0.00%

MORGAN COUNTY SCHOOL DISTRICT RE-3
 CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
 SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
 FEDERAL PROGRAMS FUND (FUND 22) - HEADSTART GRANT
 FOR THE MONTH TO DATE, QUARTERS TO DATE ENDED DECEMBER 31, 2018 AND 2017, YEAR TO DATE ENDED DECEMBER 31, 2018 AND 2017
 AND 2018 - 2019 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED DECEMBER 31, 2018

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES				
	DECEMBER 2018	QUARTER TO DATE OCT - DEC 2018	YEAR TO DATE 12/31/2018	QUARTER TO DATE OCT - DEC 2017	YEAR TO DATE 12/31/2017	MONTH	YEAR TO DATE	TOTAL BUDGET 2018-2019	MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (50.00)
REVENUES										
FEDERAL FUNDS	\$ -	\$ 1,470,748	\$ 2,590,188	\$ 266,248	\$ 458,090	\$ 69,937	\$ 419,624	\$ 839,248	0.00%	308.63%
OTHER REVENUE	-	-	-	-	-	-	-	-	0.00%	0.00%
TOTAL REVENUES	-	1,470,748	2,590,188	266,248	458,090	69,937	419,624	839,248	0.00%	308.63%
EXPENDITURES										
SALARY	36,661	125,859	205,238	126,775	204,418	39,916	239,496	478,991	7.65%	42.85%
BENEFITS	14,992	47,530	88,464	44,858	79,981	19,647	117,883	235,765	6.36%	37.52%
PURCHASED SERVICES	78	11,606	13,143	12,483	21,419	2,859	17,153	34,306	0.23%	38.31%
SUPPLIES / MATERIALS	1,298	4,491	8,404	8,226	13,015	2,897	17,381	34,762	3.73%	24.18%
CAPITAL OUTLAY	11,237	2,154,577	3,014,617	125,478	131,171	850	5,099	10,197	110.20%	29563.76%
OTHER	331	348	1,473	1,389	3,055	3,769	22,614	45,227	0.73%	3.26%
TOTAL EXPENDITURES	64,597	2,344,411	3,331,339	319,209	453,059	69,938	419,626	839,248	7.70%	396.94%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(64,597)	(873,663)	(741,151)	(52,961)	5,031	(1)	(2)	-		
ALLOCATIONS										
CAPITAL RESERVE	-	-	-	-	-	-	-	-		
INSURANCE FUND	-	-	-	-	-	-	-	-		
COLORADO PRESCHOOL	-	-	-	-	-	-	-	-		
TOTAL ALLOCATIONS	-	-	-	-	-	-	-	-		
TRANSFERS IN	-	503,673	503,673	-	-	-	-	-		
TRANSFERS OUT	-	-	-	-	-	-	-	-		
NET TRANSFERS	-	503,673	503,673	-	-	-	-	-		
NET ALLOCATIONS / TRANSFERS	-	503,673	503,673	-	-	-	-	-		
NET REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	\$ (64,597)	\$ (369,990)	\$ (237,478)	\$ (52,961)	5,031	\$ (1)	\$ (2)	\$ -		
CASH BALANCE										
JULY 1, 2018			\$ (154,722)						PROJECTED FUND BALANCE ON 6-30-19	\$ -
NOVEMBER 30, 2018			\$ (180,659)						PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$0 / \$839,248)	
DECEMBER 31, 2018			\$ (245,256)							0.00%

MORGAN COUNTY SCHOOL DISTRICT RE-3
SUMMARY OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
PUPIL ACTIVITIES FUND (FUND 23)
CASH BASIS FINANCIAL STATEMENTS - UNAUDITED
FOR THE MONTH TO DATE, QUARTERS TO DATE ENDED DECEMBER 31, 2018 AND 2017, YEAR TO DATE ENDED DECEMBER 31, 2018 AND 2017
AND 2018 - 2019 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED DECEMBER 31, 2018

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES				
	QUARTER TO DATE		YEAR TO DATE	QUARTER TO DATE		YEAR TO DATE		TOTAL BUDGET	MONTHLY BUDGET PERCENT	YEAR TO DATE BUDGET PERCENT
	DECEMBER 2018	OCT - DEC 2018	12/31/2018	OCT - DEC 2017	12/31/2017	MONTH	YEAR TO DATE	2018-2019	(8.33)	(50.00)
REVENUES	\$ 54,460	\$ 154,607	\$ 348,540	\$ 185,631	\$ 355,501	\$ -	\$ -	\$ -	0.00%	0.00%
EXPENDITURES										
SALARY	-	-	-	-	-	-	-	-	0.00%	0.00%
BENEFITS	132	132	132	-	-	-	-	-	0.00%	0.00%
PURCHASED SERVICES	33,321	56,781	95,330	47,897	61,239	-	-	-	0.00%	0.00%
SUPPLIES / MATERIALS	26,448	104,736	161,740	157,595	208,891	-	-	-	0.00%	0.00%
CAPITAL OUTLAY	1,602	2,141	2,141	-	3,151	-	-	-	0.00%	0.00%
OTHER	5,315	11,511	12,855	10,982	17,321	-	-	-	0.00%	0.00%
TOTAL EXPENDITURES	66,818	175,301	272,198	216,474	290,602	-	-	-	0.00%	0.00%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(12,358)	(20,694)	76,342	(30,843)	64,899	-	-	-		
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	\$ (12,358)	\$ (20,694)	\$ 76,342	\$ (30,843)	\$ 64,899	\$ -	\$ -	\$ -		
CASH BALANCE										
JULY 1, 2018			\$ 415,059					PROJECTED FUND BALANCE ON 6-30-19	\$ -	
NOVEMBER 30, 2018			\$ 505,834					PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$0.00/0.00)		
DECEMBER 31, 2018			\$ 491,938						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 DECEMBER 31, 2018 AND 2017, YEAR TO DATE ENDED DECEMBER 31, 2018 AND 2017
AND 2018 - 2019 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED DECEMBER 31, 2018

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES				
	QUARTER TO DATE		YEAR TO DATE	QUARTER TO DATE		YEAR TO DATE		TOTAL BUDGET	MONTHLY BUDGET	YEAR TO DATE
	DECEMBER 2018	OCT - DEC 2018	12/31/2018	OCT - DEC 2017	12/31/2017	MONTH	DATE	2018-2019	PERCENT (8.33)	PERCENT (50.00)
REVENUES										
PROPERTY TAXES	\$ 8,980	\$ 51,636	\$ 139,445	\$ 80,491	\$ 150,478	\$ 266,667	\$ 1,600,000	\$ 3,200,000	0.28%	4.36%
PROCEEDS FROM REFUNDING BONDS	-	-	-	-	-	-	-	-	0.00%	0.00%
OTHER REVENUE	(9,180)	-	-	(2,044)	(2,275)	500	3,000	6,000	-153.00%	0.00%
TOTAL REVENUES	(200)	51,636	139,445	78,447	148,203	267,167	1,603,000	3,206,000	-0.01%	4.35%
EXPENDITURES										
SALARY	-	-	-	-	-	-	-	-	0.00%	0.00%
BENEFITS	-	-	-	-	-	-	-	-	0.00%	0.00%
PURCHASED SERVICES	-	-	4,250	4,000	5,000	417	2,500	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	2,662,256	2,662,256	2,617,900	2,617,900	260,147	1,560,884	3,121,768	85.28%	85.28%
TOTAL EXPENDITURES	2,662,256	2,662,256	2,666,506	2,621,900	2,622,900	260,564	1,563,384	3,126,768	85.14%	85.28%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(2,662,456)	(2,610,620)	(2,527,061)	(2,543,453)	(2,474,697)	6,603	39,616	79,232		
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	\$ (2,662,456)	\$ (2,610,620)	\$ (2,527,061)	\$ (2,543,453)	(2,474,697)	\$ 6,603	\$ 39,616	\$ 79,232		
CASH BALANCE										
JULY 1, 2018			\$ 2,737,373					PROJECTED FUND BALANCE ON 6-30-19	\$ 2,858,550	
NOVEMBER 30, 2018			\$ 2,872,768					PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$2,858,550/\$3,126,768)	91.42%	
DECEMBER 31, 2018			\$ 210,312							

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 DECEMBER 31, 2018 AND 2017, YEAR TO DATE ENDED DECEMBER 31, 2018 AND 2017
AND 2018 - 2019 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED DECEMBER 31, 2018

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES			MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (50.00)
	DECEMBER 2018	QUARTER TO DATE OCT - DEC 2018	YEAR TO DATE 12/31/2018	QUARTER TO DATE OCT - DEC 2017	YEAR TO DATE 12/31/2017	MONTH	YEAR TO DATE	TOTAL BUDGET 2018-2019		
REVENUES										
BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
BEST CAPITAL CONST. GRANT PREMIUM/DISCOUNT	-	-	-	-	-	-	-	-	0.00%	0.00%
OTHER REVENUE	3,462	9,950	18,977	5,204	10,090	1,917	11,500	23,000	15.05%	82.51%
TOTAL REVENUES	3,462	9,950	18,977	5,204	10,090	1,917	11,500	23,000	15.05%	82.51%
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	-	(3,059)	11,891	59,582	137,848	169,316	1,015,896	2,031,791	0.00%	0.59%
OTHER	-	-	-	-	-	-	-	-	0.00%	0.00%
TOTAL EXPENDITURES	-	(3,059)	11,891	59,582	137,848	169,316	1,015,896	2,031,791	0.00%	0.59%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	3,462	13,009	7,086	(54,378)	(127,758)	(167,399)	(1,004,396)	(2,008,791)		
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	\$ 3,462	\$ 13,009	\$ 7,086	\$ (54,378)	(127,758)	\$ (167,399)	\$ (1,004,396)	\$ (2,008,791)		
CASH BALANCE										
JULY 1, 2018			\$ 1,704,761			PROJECTED FUND BALANCE ON 6-30-19	\$ -			
NOVEMBER 30, 2018			\$ 1,708,385			PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$0.00/\$2,031,791)		0.00%		
DECEMBER 31, 2018			\$ 1,711,847							

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 DECEMBER 31, 2018 AND 2017, YEAR TO DATE ENDED DECEMBER 31, 2018 AND 2017
AND 2018 - 2019 BUDGET MONTH TO DATE AND YEAR TO DATE ENDED DECEMBER 31, 2018

	ACTUAL EXPENDITURES					BUDGETED EXPENDITURES			MONTHLY BUDGET PERCENT (8.33)	YEAR TO DATE BUDGET PERCENT (50.00)
	DECEMBER 2018	QUARTER TO DATE OCT - DEC 2018	YEAR TO DATE 12/31/2018	QUARTER TO DATE OCT - DEC 2017	YEAR TO DATE 12/31/2017	MONTH	YEAR TO DATE	TOTAL BUDGET 2018-2019		
	\$	\$	\$	\$	\$	\$	\$	\$		
REVENUES	\$ 19,538	\$ 19,790	\$ 123,594	\$ 19,981	\$ 133,756	\$ 18,353	\$ 110,118	\$ 220,235	8.87%	56.12%
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	-	-	-	-	-	-	-	-	0.00%	0.00%
OTHER	-	-	132,417	(10,160)	110,790	18,355	110,128	220,255	0.00%	60.12%
TOTAL EXPENDITURES	-	-	132,417	(10,160)	110,790	18,355	110,128	220,255	0.00%	60.12%
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	19,538	19,790	(8,823)	30,141	22,966	(2)	(10)	(20)		
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	\$ 19,538	\$ 19,790	\$ (8,823)	\$ 30,141	\$ 22,966	\$ (2)	\$ (10)	\$ (20)		
CASH BALANCE										
JULY 1, 2018			\$ 150,783							
NOVEMBER 30, 2018			\$ 122,422							
DECEMBER 31, 2018			\$ 141,960							
						PROJECTED FUND BALANCE ON 6-30-19		\$ 128,682		
						PROJECTED FUND BALANCE AS A % OF BUDGETED EXPENDITURES (\$128,682/\$220,255)		58.42%		

Morgan County School District Re-3
Monthly Investments and Cash Worksheet
For the Month Ended December 31, 2018

	Wells Fargo	Wells Trust	CSAFE	ColoTrust	Bank of Colorado	Morgan Federal Bank	FMS Bank	Total Per Monthly Financial Statements
Balance per District General Ledger								
General Fund	1,009,140.89		1,578,405.06	6,301,886.24				8,889,432.19
Mill Levy	83,656.28		358,218.13					441,874.41
Capital Reserve	441,332.61		1,459.04					442,791.65
Insurance	337,727.07		32,073.88					369,800.95
Colorado Preschool	16,099.04		1,173.96					17,273.00
Federal Programs	272,966.67		21,368.30					294,334.97
Pupil Activities	324,034.80		84,156.24		72,221.65	11,525.67		491,938.36
Daycare	132,349.08		7,850.35					140,199.43
Bond Redemption		210,312.16						210,312.16
Building Fund	-		1,711,847.08					1,711,847.08
Food Services	463,682.89		232,752.49					696,435.38
Private Purpose Trust	55,184.11				25,076.20		61,699.34	141,959.65
Total General Ledger Balance	3,136,173.44	210,312.16	4,029,304.53	6,301,886.24	97,297.85	11,525.67	61,699.34	13,848,199.23
Per Bank Statements								
General Fund	1,448,533.92		1,578,405.06	6,301,886.24				9,328,825.22
Mill Levy	83,656.28		358,218.13					441,874.41
Capital Reserve	441,332.61		1,459.04					442,791.65
Insurance	337,727.07		32,073.88					369,800.95
Colorado Preschool	16,099.04		1,173.96					17,273.00
Federal Programs	272,966.67		21,368.30					294,334.97
Pupil Activities	326,353.79		84,156.24		72,221.65	11,525.67		494,257.35
Daycare	132,349.08		7,850.35					140,199.43
Bond Redemption		210,312.16						210,312.16
Building Fund			1,711,847.08					1,711,847.08
Food Services	463,682.89		232,752.49					696,435.38
Private Purpose Trust	63,434.11				25,075.95		61,699.34	150,209.40
Total Bank Balance	3,586,135.46	210,312.16	4,029,304.53	6,301,886.24	97,297.60	11,525.67	61,699.34	14,298,161.00
Reconciling Items	449,962.02	-	-	-	(0.25)	-	-	449,961.77
Outstanding Checks - Clearing	438,452.09							
Outstanding Checks - Payroll	940.94							
Outstanding Checks - HS Act	2,517.99							
Void Check 148076	(199.00)							
Interest adjustment	(0.25)							
Outstanding Checks - Scholarship	8,250.00							
	<u>449,961.77</u>							