

QUARTERLY FINANCIAL STATEMENT TRAINING

January 24, 2023

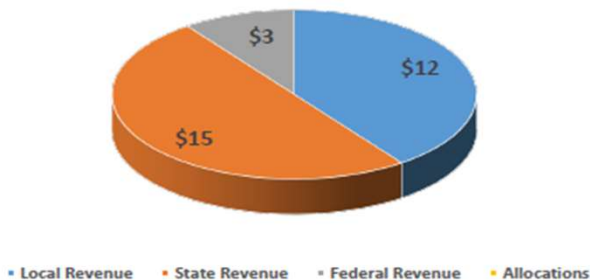
Glenn Gustafson & Mark Rydberg School Finance Managers



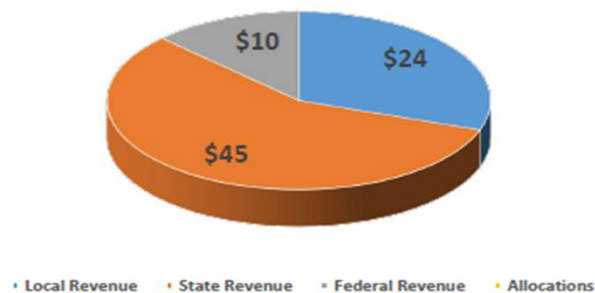
Quarterly Financial Statements

District Name
 Quarterly Financial Summary
 General Fund
 9/30/2022

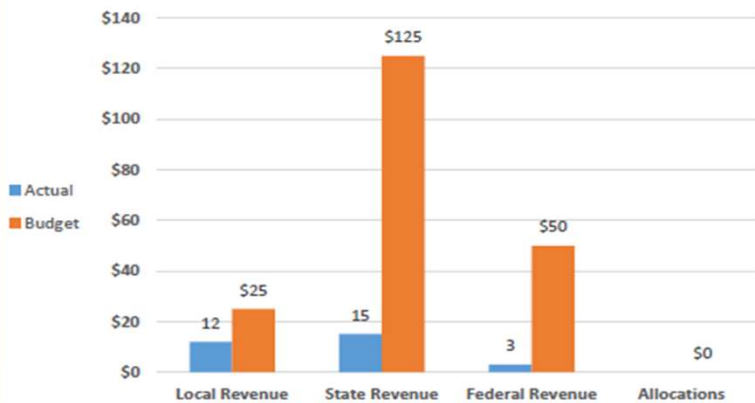
QTD General Fund Revenues



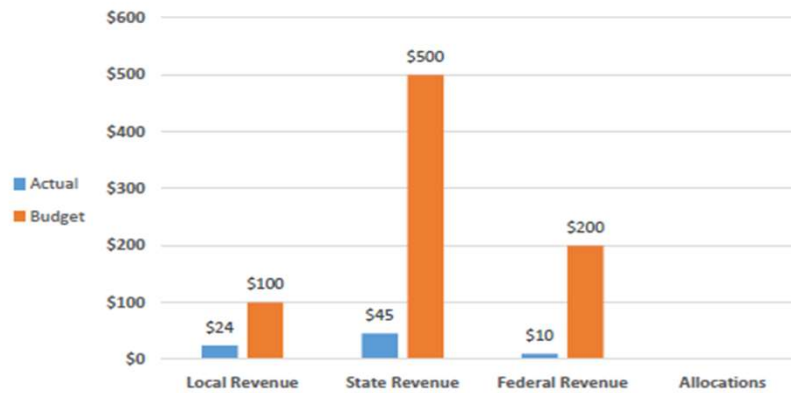
YTD General Fund Revenues



QTD Revenue - Budget to Actual



YTD Revenue - Budget to Actual



Quarterly Financial Template on [webpage](#)-Far Bottom Left



Statutory Requirement

CRS - 22-45-102 (b)

(b) The board of education of each school district shall review the financial condition of said school district at least quarterly during the fiscal year. The board shall require the secretary, treasurer, or any employee who has duties which relate to the fiscal affairs of said school district to submit a financial report covering the fiscal actions involving the general fund, and other funds that the board may request, at least quarterly. At a minimum, the report shall include:

- (I)** The actual amounts spent and received as of the date of the report from each of the several funds budgeted by the district for the fiscal year, expressed as dollar amounts and as percentages of the annual budget;
- (II)** The actual amounts spent and received for each fund for the same period in the preceding fiscal year, expressed as dollar amounts and as percentages of the annual budget;
- (III)** The expected year-end fund balances, expressed as dollar amounts and as percentages of the annual budget; and
- (IV)** A comparison of the expected year-end fund balances with the amount budgeted for that fiscal year.



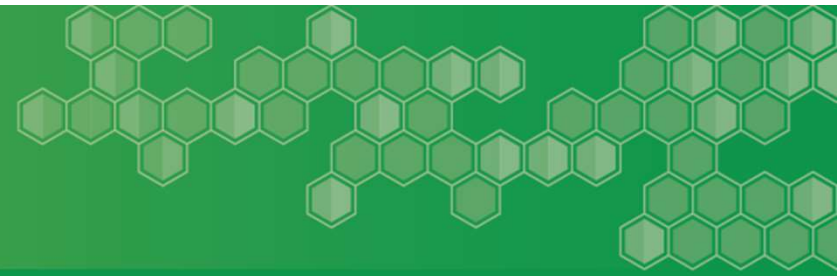
What is the value of a quarterly financial statement?

School Finance Professional

- High level analysis of revenue and expenditure trends
- Communications and coordination with Supt
- Strategically address requirements and needs
- Builds confidence with BOE, staff and community

Superintendent and Board of Education

- Trust, credibility & respect for you!
- Minimizes surprises
- Facilitates conversations about challenges
- “Shares” financial responsibility
- Reminds others about the complexity of your job



- Try to finalize quarter-end statements within 45 days of quarter end
- Where does it go?
 - Board of Education (usually not an action item)
 - Financial Transparency website
 - Sometimes on EMMA for bond/cop issues

Step by Step Instructions

1. Decide on a format

- a. Does your district already have a compliant template?
- b. CDE template located under **Statutory Compliance and Reporting** -
Located bottom left section of
<https://www.cde.state.co.us/cdefinance>

- School Finance Templates
 - [Budget Model](#)
 - [Bank Reconciliation](#)
 - [Bank Reconciliation - Full Year](#)
 - [Quarterly Financial Statements](#)

1. Decide on what you want to include with your report

- a. Should include all funds and meet statutory requirements
- b. Can include optional information
- c. Check Registers or Not?

CDE

Quarterly Financial Statement Template

Format - Similar to Budget Template

District Name
Quarterly Financial Summary
General Fund
9/30/2022

	FY 22-23 FIRST QUARTER				FY 22-23 YEAR-TO-DATE				FY 21-22 1st QUARTER	Footnotes
	1st QUARTER Actual	1/4 x Annual Budget	Variance	% Used	YTD Actual	Annual Budget	Variance	Percentage Recvd or Used	YTD Actual	
Revenues										
Local Revenue	12	25	(13)	48.00%	24	100	(76)	24.00%		
State Revenue	15	125	(110)	12.00%	45	500	(455)	9.00%		
Federal Revenue	3	50	(47)	6.00%	10	200	(190)	5.00%		
Allocations		0	0	N/A			0	N/A		
Total Revenues	\$ 30	\$ 200	\$ (170)	15.00%	\$ 79	\$ 800	\$ (721)	9.88%	\$ -	
Expenditures by Program										
Instructional Services	20	125	105	16.00%	20	500	480	4.00%		
Pupil Services	10	49	39	20.41%	10	196	186	5.10%		
Instr. Staff Support	5	6	1	83.33%	5	25	20	20.00%		
General Administration	3	3	0	100.00%	3	12	9	25.00%		
School Administration	2	3	1	66.67%	2	10	8	20.00%		
Business Services	5	5	0	100.00%	5	20	15	25.00%		
Maintenance & Operations	3	6	3	50.00%	3	22	19	13.64%		
Transportation Services	4	3	(1)	133.33%	4	10	6	40.00%		
Central Services	2	1	(1)	200.00%	2	5	3	40.00%		
Other Services	0	0	0	N/A	0	0	0	N/A		
Total Expenditures	\$ 54	\$ 201	\$ 147	26.87%	\$ 54	\$ 800	\$ 746	6.75%	\$ -	
Other Financing Uses										
Transfers Out	0	0	0	N/A			0	N/A		
Total Other Financing Uses	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A	\$ -	
Income (Loss)	\$ (24)	\$ (1)	\$ (23)		\$ 25	\$ -	\$ 25	N/A	\$ -	
Audited/Estimated Fund Balance, Beginning of Year										
Fund Balance, End of Period					\$ 25	\$ -	\$ 25		\$ -	

Footnotes:

- (1)
- (2)
- (3)



Balance Sheet Items

District Name
Quarterly Financial Summary
General Fund
9/30/2022

Expenditures by Object	FY 22-23 FIRST QUARTER				FY 22-23 YEAR-TO-DATE				FY 21-22 1st QUARTER	Footnotes
	1st QUARTER	1/4 x Annual	Variance	% Used	YTD	Annual	Variance	Percentage Recvd or Used	YTD	
	Actual	Budget								
Salaries	85	100	15	85.00%	85	400	315	21.25%		
Employee Benefits	45	50	5	90.00%	45	200	155	22.50%		
Professional Services	15	13	(2)	115.38%	15	50	35	30.00%		
Property Services	5	6	1	83.33%	5	25	20	20.00%		
Other Services	5	6	1	83.33%	5	25	20	20.00%		
Supplies & Materials	20	13	(7)	153.85%	20	50	30	40.00%		
Capital Outlay	3	6	3	50.00%	3	25	22	12.00%		
Other Objects	10	6	(4)	166.67%	10	25	15	40.00%		
Other Uses		0	0	N/A			0	N/A		
Total Expenditures	\$ 188	\$ 200	\$ 12	94.00%	\$ 188	\$ 800	\$ 612	23.50%	\$ -	

Footnotes:

- (1)
- (2)
- (3)

District Name
Balance Sheet
General Fund
9/30/2022

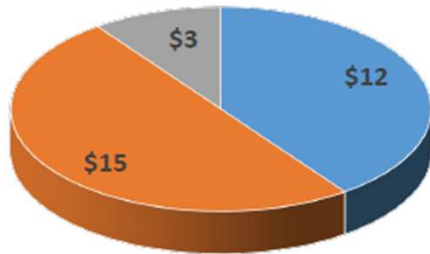
	<u>FY 22-23</u>	<u>FY 21-22</u>
Assets		
Cash and investments		
Receivables		
Prepaid expenses		
Due to other Funds		
Total Assets	<u>\$0</u>	<u>\$0</u>
Liabilities		
Accounts Payable		
Accrued Salaries		
Deferred Revenue		
Due to other funds		
Total Liabilities	<u>\$0</u>	<u>\$0</u>
Fund Equity		
Restricted		
Unassigned		
Total Fund Equity	<u>\$0</u>	<u>\$0</u>
Total Liabilities and Fund Equity	<u>\$0</u>	<u>\$0</u>



Sample Graphs/Charts

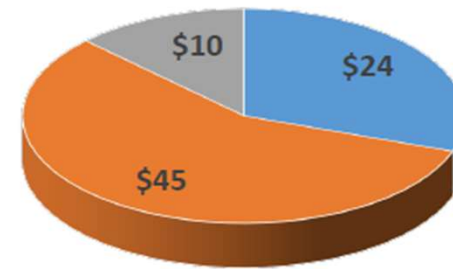
District Name
Quarterly Financial Summary
General Fund
9/30/2022

QTD General Fund Revenues



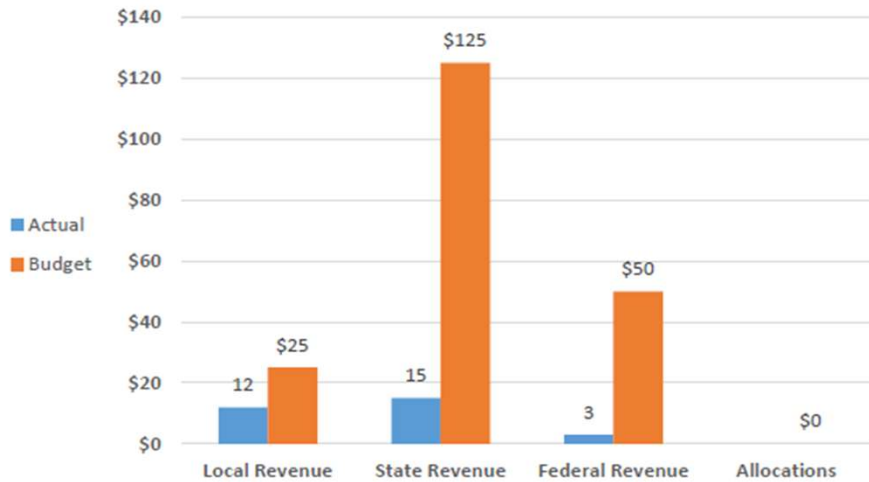
Local Revenue State Revenue Federal Revenue Allocations

YTD General Fund Revenues



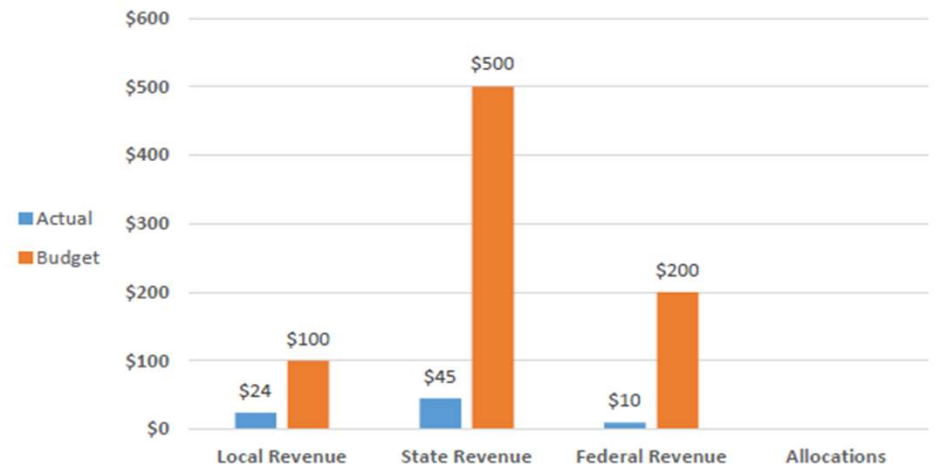
Local Revenue State Revenue Federal Revenue Allocations

QTD Revenue - Budget to Actual



Actual Budget

YTD Revenue - Budget to Actual

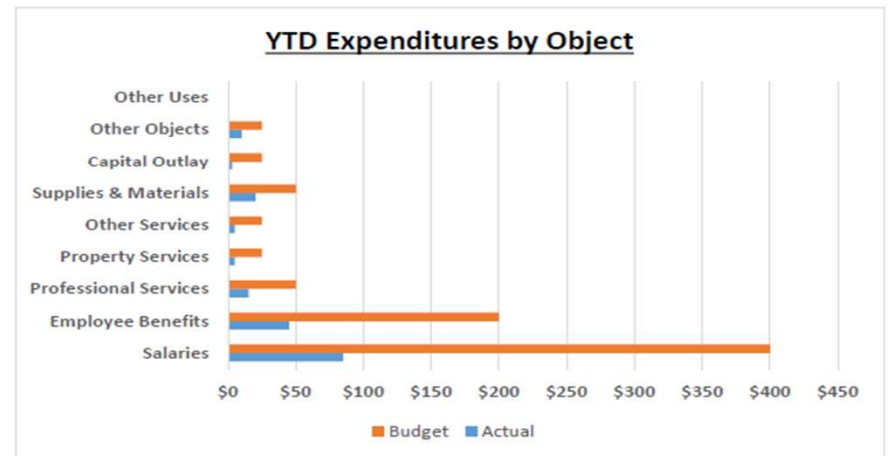
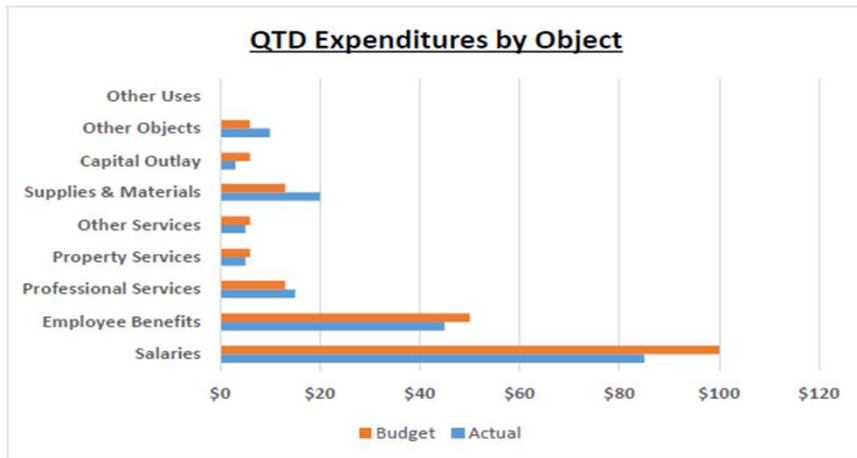
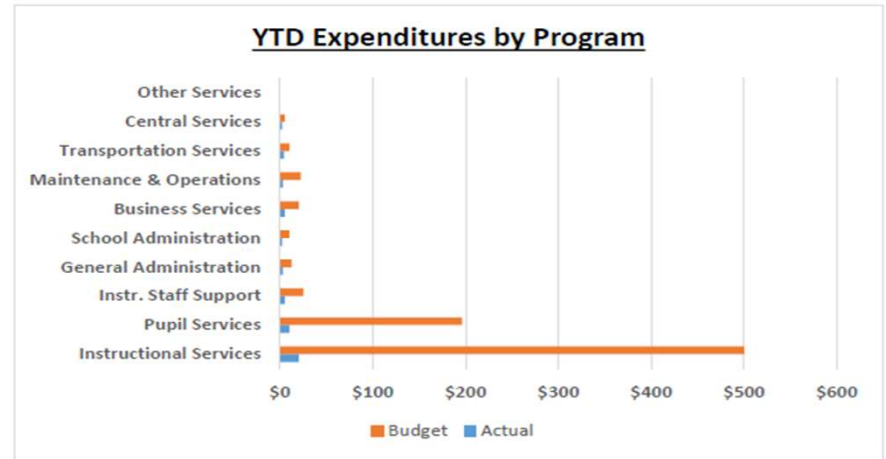
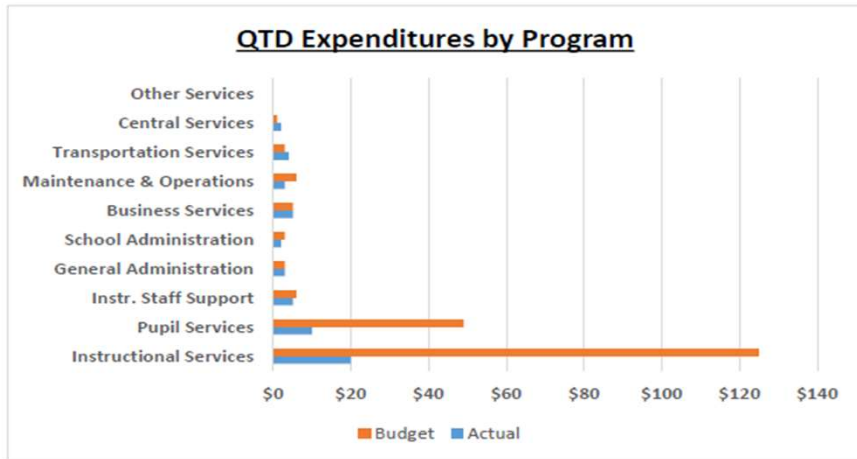


Actual Budget



Sample Graphs/Charts

District Name
Quarterly Financial Summary
General Fund
9/30/2022

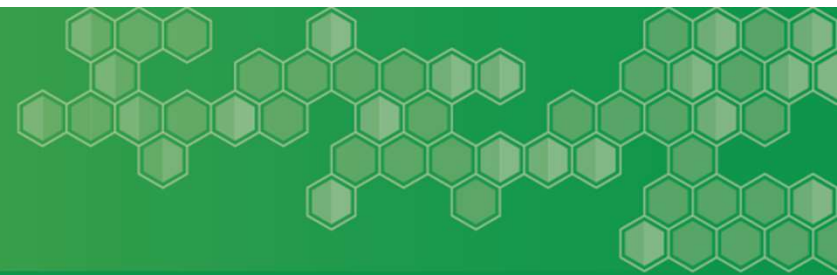


Step by Step Instructions

1. First Tab of the Spreadsheet is the Instructions, cell by cell

Tab	Column	Row	Instruction
Cover	D	9	Insert official district name.
Cover	B-L	2-5	Change color to district colors.
Cover	E	14	Type in correct fiscal year.
Cover	F	26	Insert District Logo.
Cover	C	40-48	Type in District address, names & date.
TOC	All	All	Delete the tabs for funds that your district doesn't use and change the Table of Contents accordingly. There is no summary tab so ok to delete or "hide" the tab.
All Fund Tabs	P	All	Fill in previous year information from your G/L system, which should tie to your audit.
All Fund Tabs	L	All	Fill in your adopted budget amounts from the District budget or system.
All Fund Tabs	K	All	Fill in your YTD actuals from your system.
All Fund Tabs	K	39	Fill in your Audited Fund Balance from your audited financial statements.
All Fund Tabs	F	All	Fill in your QTD actuals for each Fund.

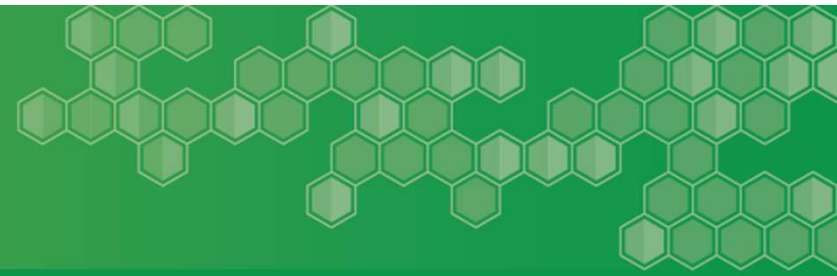
Step by Step Instructions



All Fund Tabs	R	All	Add a footnote number for unusual variance. Look for percentages that are either much higher or lower than that point in the year. Remember that each quarter represents 25% of the fiscal year. Pay special attention to salaries and benefits that are exceeding the normal percentage since these expenditures typically don't change month from quarter to quarter.
All Fund Tabs	D	45-?	Add an explanation that corresponds to the footnote number for each numerically designated footnote.
All Fund Tabs	K&L	80-93	Balance Sheets are not REQUIRED but are strongly encouraged, but Fund Balance IS required. Especially cash and other important balance sheet items.
All Fund Tabs	K&L	80-93	Add Balance Sheet Amounts for the applicable period. Remember, the Balance Sheet is only the last day of the quarter. Feel free to add more detail and/or delete unnecessary rows.
All Fund Tabs	All	All	Make sure all amounts tie to either the General Ledger, which should tie to the budget and/or audited financial statements.
Suppl Info	All	All	This is an optional sectiona and may be deleted
Staffing	All	All	This is an optional sectiona and may be deleted
LTD	All	All	This is an optional sectiona and may be deleted
All Fund Tabs	All	All	Check for broken links or formulas.



Step by Step Instructions



3. Once completed, proof every single page. This is a complex spreadsheet designed to fit many different districts with different funds and account codes. Look for broken links. Make sure totals are linking properly.

4. Save and Save Often!

5. Once completed, depending on your version of Excel and PDF, print to pdf as follows:

a. File – Save as Adobe PDF – Add All Tabs – Remove Budget String File tab – Convert to PDF.

OR

b. File – Print (select a pdf printer) – Print entire notebook in PDF.

6. You now have a complete quarterly financial statement document with all required elements.

7. Don't forget:

a. Change Cover page to current period

b. Post to Financial Transparency webpage

c. Submit to your District's Board of Education in your district's normal manner
- Many districts use the consent part of the Board Agenda, which is fine.

Examples of Optional Items

Examples of Optional Items

- General Fund Revenue Detail
- General Fund Expenditure Detail
- Student Activity Fund Account Balances
- Long-Term Debt Detail
- FTE Comparisons (Budget to Actual) - My favorite
- Contingency Fund Transfers
- Check Registers (ugh)

General Fund Revenue Detail Example

Colorado Springs School District 11 General Fund Revenues March 31, 2021

REVENUES	Acct #	Third Qtr	1/4 x Annual			YTD	Annual			
		Actual	Budget	Variance	Percent Received	Actual	Budget	Variance	Percent Received	
Local Sources										
Property Taxes	111000	27,546,443	14,456,070	13,090,373	190.55%	27,054,282	57,824,278	(30,769,996)	46.79%	
SO Taxes	112000	4,344,543	3,532,416	812,127	122.99%	13,118,894	14,129,665	(1,010,771)	92.85%	
Property Taxes Delinquent	114000	14,766	40,000	(25,234)	36.92%	88,359	160,000	(71,641)	55.22%	
Abatements & Credits	114100	(55,385)	(94,394)	39,009	58.67%	(148,746)	(377,574)	228,828	39.40%	
Tuition - Individuals	131000	138,891	-	138,891	N/A	138,891	-	138,891	N/A	
Summer School	131100	-	8,000	(8,000)	0.00%	-	32,000	(32,000)	0.00%	
Tuition - Montessori Program	131400	26,244	41,024	(14,780)	63.97%	44,770	164,097	(119,327)	27.28%	
Tuition - Excess Costs	132300	22,717	8,750	13,967	259.62%	22,717	35,000	(12,283)	64.91%	
Investment Income	151000	17,885	60,951	(43,066)	29.34%	149,566	243,803	(94,237)	61.35%	
Gate/Door Athl Revenue	171000	-	-	-	N/A	43,629	-	43,629	N/A	
Board Approved Fees	174000	29,412	35,000	(5,588)	84.03%	64,967	140,000	(75,033)	46.41%	
Tesla Child Care Revenue	183100	47,904	46,148	1,756	103.81%	127,430	184,590	(57,160)	69.03%	
Other Revenue - Local	190000	56,306	39,128	17,178	143.90%	147,449	156,511	(9,062)	94.21%	
Misc Local Revenue-field trips	190001	3,493	21,250	(17,757)	16.44%	8,518	85,000	(76,482)	10.02%	
Misc Local Revenue-Bus Repair	190002	-	750	(750)	0.00%	-	3,000	(3,000)	0.00%	
Misc Revenue-CSEA Sal/Bene	190005	27,893	1,250	26,643	2231.44%	56,166	5,000	51,166	1123.32%	
Misc Revenue - GED Testing Fee	190006	235	1,250	(1,015)	18.80%	1,241	5,000	(3,759)	24.82%	
Rentals/Leases	191000	188	25,000	(24,812)	0.75%	19,426	100,000	(80,574)	19.43%	

General Fund Expenditure Detail Example

Colorado Springs School District 11

General Fund Expenditures

March 31, 2021

EXPENDITURES	Acct #	First Qtr	1/4 x Annual	Variance	Percent	YTD	Annual	Variance	Percent
		Actual	Budget		Used				Used
Salaries & Benefits									
Reg Salaries - Admin	011010	2,872,734	2,887,332	14,598	99.49%	8,564,269	11,549,328	2,985,059	74.15%
Reg Salaries - Teachers	011020	24,356,780	25,373,971	1,017,191	95.99%	64,836,153	101,495,883	36,659,730	63.88%
Reg Salaries - Professionals	011030	2,206,707	2,110,079	(96,628)	104.58%	6,458,557	8,440,317	1,981,760	76.52%
Reg Salaries - Parapros	011040	2,128,360	2,618,398	490,038	81.28%	6,347,744	10,473,590	4,125,846	60.61%
Reg Salaries - Clerical	011050	2,102,822	2,119,360	16,538	99.22%	6,245,506	8,477,441	2,231,935	73.67%
Reg Salaries - Crafts/Trades	011060	3,381,486	3,717,174	335,688	90.97%	10,197,367	14,868,696	4,671,329	68.58%
Temp Salaries - Administrators	012010	38,182	8,807	(29,375)	433.54%	70,725	35,228	(35,497)	200.76%
Temp Salaries - Teachers	012020	644,650	953,791	309,141	67.59%	1,234,420	3,815,164	2,580,744	32.36%
Temp Salaries - Professionals	012030	18,878	16,958	(1,920)	111.32%	41,223	67,832	26,609	60.77%
Temp Salaries - Parapros	012040	42,020	80,582	38,562	52.15%	89,983	322,326	232,343	27.92%
Temp Salaries - Clerical	012050	87,001	166,361	79,360	52.30%	209,751	665,442	455,691	31.52%
Temp Salaries - Crafts/Trades	012060	-	6,492	6,492	0.00%	6,714	25,966	19,252	25.86%
OT Salaries - Parapros	013040	889	337	(552)	263.80%	1,154	1,346	192	85.74%
OT Salaries - Clerical	013050	13,817	42,402	28,585	32.59%	44,323	169,609	125,286	26.13%
OT Salaries - Crafts/Trades	013060	85,527	90,765	5,238	94.23%	198,825	363,059	164,234	54.76%
Add Salaries - Administrators	015010	30,117	64,613	34,496	46.61%	107,433	258,451	151,018	41.57%
Add Salaries - Teachers	015020	597,491	1,178,537	581,046	50.70%	1,800,469	4,714,149	2,913,680	38.19%
Add Salaries - Professionals	015030	-	14,763	14,763	0.00%	30,014	59,050	29,036	50.83%
Add Salaries - Parapros	015040	22,574	78,674	56,100	28.69%	63,845	314,697	250,852	20.29%
Add Salaries - Clerical	015050	5,796	52,039	46,243	11.14%	35,939	208,155	172,216	17.27%
Add Salaries - Crafts/Trades	015060	57,374	24,553	(32,821)	233.67%	128,934	98,212	(30,722)	131.28%
OPEB Salaries - Administrators	016010	-	88,062	88,062	0.00%	-	352,246	352,246	0.00%
OPEB Salaries - Teachers	016020	-	159,328	159,328	0.00%	-	637,310	637,310	0.00%
OPEB Salaries - Clerical	016050	-	66,582	66,582	0.00%	-	266,329	266,329	0.00%
Salaries - RRAF	019150	-	25	25	0.00%	-	100	100	0.00%
Empl Bene - Administrators	020010	884,555	922,508	37,953	95.89%	2,657,538	3,690,030	1,032,492	72.02%
Empl Bene - Teachers	020020	8,169,752	9,247,671	1,077,919	88.34%	24,862,835	36,990,682	12,127,847	67.21%
Empl Bene - Professionals	020030	675,934	703,284	27,350	96.11%	2,025,096	2,813,135	788,039	71.99%
Empl Bene - Parapros	020040	881,094	1,192,264	311,170	73.90%	2,695,908	4,769,055	2,073,147	56.53%
Empl Bene - Clerical	020050	833,829	1,007,670	173,841	82.75%	2,558,036	4,030,681	1,472,645	63.46%
Empl Bene - Crafts/Trades	020060	1,260,720	1,482,948	222,228	85.01%	3,880,745	5,931,791	2,051,046	65.42%
Workers Compensation	021600	14,824	13,212	(1,612)	112.20%	36,569	52,847	16,278	69.20%
Tuition Reimbursement - ESP	024050	6,763	8,250	1,487	81.98%	11,541	33,000	21,459	34.97%
Mileage Allowance - Admin.	029010	22,943	21,892	(1,051)	104.80%	64,870	87,566	22,696	74.08%
Mileage Allowance - Prof.	029030	3,990	5,419	1,429	73.63%	11,315	21,675	10,360	52.20%
Mileage Allowance - Crafts	029060	225	175	(50)	128.57%	675	700	25	96.43%
Car Insurance Allowance - T/A	029140	-	625	625	0.00%	-	2,500	2,500	0.00%
Total Sal & Ben		51,447,834	56,525,903	5,078,069	91.02%	145,518,476	226,103,588	80,585,112	64.36%



Student Activity Fund Balance Example

Colorado Springs School District 11 SSA Balances, by Department

<u>Fund</u>	<u>Dept</u>	<u>Department Description</u>	<u>3/31/2021 SSA Balance</u>	<u>3/31/2020 SSA Balance</u>
23	101	Adams Elementary	\$ 10,062.40	\$ 9,400.31
23	102	Audubon Elementary	24,656.79	27,574.65
23	104	Bristol Elementary	10,651.61	10,680.35
23	105	Buena Vista Elementary	21,320.28	25,788.45
23	106	Carver Elementary	3,445.31	3,278.11
23	107	Columbia Elementary	28,160.70	20,443.50
23	108	Edison Elementary	6,655.08	6,734.82
23	109	Chipeta Elementary	40,178.78	50,432.92
23	110	Fremont Elementary	6,472.41	5,902.57
23	111	Grant Elementary	18,458.14	22,417.43
23	112	Henry Elementary	13,666.11	12,846.96
23	113	Howbert Elementary	26,670.36	26,768.99
23	116	Jackson Elementary	9,215.97	11,418.89
23	118	Keller Elementary	17,673.00	13,974.72
23	119	King Elementary	6,521.84	6,888.90
23	122	Martinez Elementary	30,033.45	39,368.74
23	123	Madison Elementary	11,638.14	14,494.22
23	124	Midland Elementary	3,620.80	3,012.64
23	125	Monroe Elementary	9,627.38	8,361.56
23	126	Queen Palmer Elementary	19,890.70	13,196.33
23	127	Penrose Elementary	16,941.35	15,173.44
23	129	Rogers Elementary	5,861.86	3,975.36
23	131	Rudy Elementary	12,776.34	12,077.82
23	132	Steele Elementary	32,145.52	34,445.89



Long-Term Debt Detail Example

Colorado Springs School District 11 Long-Term Debt Payable March 31,2021

Long-Term Debt Payable	<u>March 31,2021</u>	<u>June 30, 2020</u>	<u>Footnotes</u>
General obligation refunding bonds- Series 2006-B	\$ 8,000,000	\$ 15,610,000	(1)
General obligation refunding bonds- Series 2012	6,890,000	7,420,000	(2)
General obligation refunding bonds- Series 2013	<u>62,500,000</u>	<u>62,560,000</u>	(3)
	<u>77,390,000</u>	<u>85,590,000</u>	
Certificates of participation			
2009 Refunding COP's	-	3,100,000	(4)
2016 COP's	2,955,000	3,420,000	(5)
2019 COP's	<u>12,395,000</u>	<u>13,340,000</u>	(6)
	<u>15,350,000</u>	<u>19,860,000</u>	
Compensated Absences			
Sick leave bank	187,775	187,775	(7)
Long-term sick leave - all funds	<u>991,391</u>	<u>991,391</u>	(7)
	<u>1,179,166</u>	<u>1,179,166</u>	
Total \$	<u><u>93,919,166</u></u>	<u><u>106,629,166</u></u>	

FTE Categorizations - Budget to Actual Example

Colorado Springs School District 11
FTE Summary - FY21
03/31/21

	FY 19/20 Adopted			FY 20/21 Mid-Year			Actuals Variance	Budget Variance
	03/31/20	Budgeted	Variance	03/31/21	Budgeted	Variance		
	Actual	FTE		Actual	FTE			
Administrators (Included Principals)								
General Funds (10-19)	115.3	114.3	1.0	113.3	116.3	(3.0)	(2.0)	2.0
Food Services (Fund 21)	1.0	1.0	0.0	1.0	1.0	0.0	0.0	0.0
DPGF (Fund 22)	1.0	0.0	1.0	2.0	2.5	(0.5)	1.0	2.5
Capital Reserve (Fund 43)	1.0	1.0	0.0	1.0	1.0	0.0	0.0	0.0
Insurance/Benefits (Fund 64)	0.7	0.7	0.0	0.7	0.7	0.0	0.0	0.0
	119.0	117.00	2.0	118.0	121.50	(3.5)	(1.0)	4.5
Non-Teaching Professionals (Admin Type)								
General Funds (10-19)	109.5	111.0	(1.5)	110.4	111.9	(1.5)	0.9	0.9
Food Services (Fund 21)	2.8	3.2	(0.4)	2.8	2.8	0.0	0.0	(0.4)
DPGF (Fund 22)	2.9	2.6	0.3	7.1	7.6	(0.5)	4.2	5.0
Capital Reserve (Fund 43)	7.0	8.0	(1.0)	7.0	8.0	(1.0)	0.0	0.0
Insurance/Benefits (Fund 64)	1.6	1.6	0.0	1.6	1.6	0.0	0.0	0.0
Production Printing (Fund 68)	1.0	1.0	0.0	1.0	1.0	0.0	0.0	0.0
	124.8	127.40	(2.6)	129.9	132.90	(3.0)	5.1	5.5
Teachers (Incl LTE's)								
General Funds (10-19)	1,734.3	1,771.3	(37.0)	1,646.0	1,727.9	(81.9)	(88.3)	(43.4)
DPGF (Fund 22)	121.7	133.2	(11.5)	116.9	137.0	(20.1)	(4.8)	3.8
	1,856.0	1,904.5	(48.5)	1,762.9	1,864.9	(102.0)	(93.1)	(39.5)
ESP Employees (T/A's, Bus, Food, Secty's)								
General Funds (10-19)	1,107.5	1,173.7	(66.2)	1,009.3	1,164.5	(155.2)	(98.2)	(9.2)
Food Services (Fund 21)	183.1	205.5	(22.4)	171.8	213.5	(41.7)	(11.3)	8.0
DPGF (Fund 22)	36.0	47.4	(11.4)	39.4	45.9	(6.5)	3.4	(1.5)
Capital Reserve (Fund 43)	3.5	3.5	0.0	3.5	3.5	0.0	0.0	0.0
Insurance/Benefits (Fund 64)	2.0	2.0	0.0	2.0	2.0	0.0	0.0	0.0
Production Printing (Fund 68)	13.8	18.0	(4.2)	13.8	18.0	(4.2)	0.0	0.0
Sch/Student Activities (Fd 74)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	1,345.9	1,450.1	(104.2)	1,239.8	1,447.4	(207.6)	(106.1)	(2.7)
Total - All Funds								
General Funds (10-19)	3,066.6	3,170.3	(103.7)	2,879.0	3,120.6	(241.6)	(187.6)	(49.7)
Food Services (Fund 21)	186.9	209.7	(22.8)	175.6	217.3	(41.7)	(11.3)	7.6
DPGF (Fund 22)	161.6	183.2	(21.6)	165.4	193.0	(27.6)	3.8	9.8
Capital Reserve (Fund 43)	11.5	12.5	(1.0)	11.5	12.5	(1.0)	0.0	0.0
Insurance/Benefits (Fund 64)	4.3	4.3	0.0	4.3	4.3	0.0	0.0	0.0
Production Printing (Fund 68)	14.8	19.0	(4.2)	14.8	19.0	(4.2)	0.0	0.0
Sch/Student Activities (Fd 74)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	3,445.7	3,599.0	(153.3)	3,250.6	3,566.7	(316.1)	(195.1)	(32.3)
Total Without Teachers	1,589.7	1,694.5	(104.8)	1,487.7	1,701.8	(214.1)	(102.0)	7.2



Contingency Fund Transfers Example

General Fund
Undesignated Contingency
10-654-00-91000-084000-0000

Date	Date Board Approved	Project Code	Description	Transfer No.	Transfer Amount	Remaining Balance	Cumulative % of Original
07/01/20			Beginning Balance			22,827,555.00	
01/28/21	N/A	0000	Mid Year Budget Adjustment	0000224723	22,794,976.00	45,622,531.00	
			Remaining Balance After Transfers			42,867,687.66	

08/13/20	08/12/20	0000	Election costs	0000221466	200,000.00	45,422,531.00	0.44%
08/13/20	08/12/20	0000	Project manager for AMP development	0000221467	73,110.00	45,349,421.00	0.60%
08/25/20	N/A	0000	Grants: temp agency (short staffed)	0000221640	10,000.00	45,339,421.00	0.62%
08/27/20	08/25/20	0000	Waived student technology device fees, backfill	0000221688	500,000.00	44,839,421.00	1.72%
08/28/20	08/25/20	0000	Provide stimulus-based discretionary money to schools pt.1	0000221701	1,189,320.00	43,650,101.00	4.32%
08/28/20	08/25/20	0000	(overallocation correction)	0000221733	(28,500.00)	43,678,601.00	4.26%
08/28/20	08/25/20	0000	Provide stimulus-based discretionary money to schools pt.2	0000221730	39,180.00	43,639,421.00	4.35%
09/04/20	N/A	0000	Budget Correction: pulled 621-009AV monies	0000221865	(44,500.00)	43,683,921.00	4.25%
09/10/20	N/A	0000	Grants Business Manager move to Financial Services	0000221992	2,000.00	43,681,921.00	4.25%
09/15/20	N/A	0000	Provide stimulus-based discretionary money to non-schools	0000222091	20,000.00	43,661,921.00	4.30%
10/13/20	N/A	0000	Athletics: live stream events	0000222756	15,000.00	43,646,921.00	4.33%
11/02/20	N/A	0000	Non-Recurring GT Roll (COVID)	0000223112	21,025.06	43,625,895.94	4.38%
11/06/20	N/A	0000	CHS sign/marquee	0000223218	35,000.00	43,590,895.94	4.45%
11/20/20	N/A	0000	Cell Tower/Antennae Monies: Rudy & Russell	0000223523	31,600.00	43,559,295.94	4.52%
12/16/20	N/A	0000	Pepsi Allocation Distribution	0000223925	17,391.62	43,541,904.32	4.56%
12/17/20	N/A	0000	Plumber Truck Replacement	0000223938	50,000.00	43,491,904.32	4.67%
12/17/20	N/A	0000	Disctrict Amazon/SAMs Membership	0000223939	3,849.00	43,488,055.32	4.68%
02/08/21	N/A	0000	EDSS Office Technology & Furniture	0000224687	80,000.00	43,408,055.32	4.85%
02/08/21	N/A	0000	Early Childhood Home Visits Add Salaries	0000224689	6,700.00	43,401,355.32	4.87%
02/08/21	N/A	0000	Consultant for Dual Language Immersion Program Launch	0000224691	12,000.00	43,389,355.32	4.89%
02/22/21	N/A	0000	Bond Issue Polling	0000224957	50,000.00	43,339,355.32	5.00%
02/22/21	N/A	0000	Legislative/Lobbyist Contract	0000224958	5,000.00	43,334,355.32	5.02%
02/23/21	N/A	0000	FMP Community Outreach	0000224977	50,000.00	43,284,355.32	5.13%
02/25/21	02/24/21	0000	EDSS Extra Duty	0000225022	165,532.00	43,118,823.32	5.49%
03/17/21	03/10/21	0000	Spark Academy Admin Assist FTE	0000225426	41,012.00	43,077,811.32	5.58%
03/17/21	03/10/21	0000	Rogers Dual Language AP FTE	0000225427	48,526.66	43,029,284.66	5.68%
03/17/21	03/10/21	0000	Rogers Dual Language ESP FTE	0000225428	17,840.00	43,011,444.66	5.72%
03/22/21	N/A	0000	Marketing Firm for AMP	0000225515	100,000.00	42,911,444.66	5.94%
03/23/21	N/A	0000	Spark Technology Devices	0000225526	43,757.00	42,867,687.66	6.04%



Check Register Example (not our favorite)

Disbursement Detail Listing

Bank Name: General Operating

Date Range: 12/01/2021 - 06/30/2022

Sort By: Check

Bank Account: 6510137857

Voucher Range: -

Dollar Limit: \$0.00

Print Employee Vendor Names

Exclude Voided Checks

Exclude Manual Checks

Include Non Check Batches

Check Number	Date	Voucher	Payee	Invoice	Account	Description	Amount
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Bank Name: General Operating

Bank Account: 6510137857

202758	12/02/2021	1128	Employee Vendor	08/31/2021	10.500.21.2100.0580.100.3130	reimb Aug 2021 mileage	\$59.94
202758	12/02/2021	1128	Employee Vendor	09/15/2021	10.310.21.2100.0610.100.3130	reimb transition program meal	\$17.58
202758	12/02/2021	1128	Employee Vendor	09/17/21	10.310.21.2100.0610.100.3130	reimb transition program meal	\$46.79
202758	12/02/2021	1128	Employee Vendor	09/30/21	10.310.21.2100.0580.100.3130	reimb Sept 2021 mileage	\$102.34
202758	12/02/2021	1128	Employee Vendor	11/10/21	10.310.12.1700.0610.100.3130	reimb meal and drink with transition students	\$24.60
Check Total:							\$251.25
202759	12/03/2021	1130	BSN Sports LLC	913589578	10.500.14.1815.0610.100.0000	Girls Basketball Uniforms - CHS	\$1,443.75
202759	12/03/2021	1130	BSN Sports LLC	913607957	10.500.14.1815.0610.100.0000	Girls Basketball Uniforms - CHS	\$1,443.75
Check Total:							\$2,887.50
202760	12/06/2021	1132	Colo Dept of Human Serv.	12.7.21	10.140.11.0040.0390.000.3141	HEEC Background Check - Hillyer, Ashely	\$35.00
202760	12/06/2021	1132	Colo Dept of Human Serv.	12/06/21	10.140.11.0040.0390.000.3141	Background Check HEEC - Shelby Houser	\$35.00
Check Total:							\$70.00
202761	12/06/2021	1132	Xcel Energy	756708044	10.110.26.2600.0621.100.0000	Natural Gas Transportation - Ayres	\$1,458.89
202761	12/06/2021	1132	Xcel Energy	756708044	10.200.26.2600.0621.100.0000	Natural Gas Transportation - SMS	\$2,641.65
202761	12/06/2021	1132	Xcel Energy	756708044	10.310.26.2600.0621.100.0000	Natural Gas Transportation - SHS	\$1,982.04
Check Total:							\$6,082.58
202762	12/08/2021	1133	Crescent Electric	S509367319.001	10.140.26.2600.0610.100.0000	Maint Supplies	\$52.92
202762	12/08/2021	1133	Crescent Electric	S509425355.001	10.310.26.2600.0610.100.0000	Maint Supplies	\$126.76



Wrap up & Conclusion

What else that keeps you up?

- Mark Rydberg -
Rydberg_m@cde.state.co.us
- Glenn Gustafson -
Gustafson_g@cde.state.co.us