

Financial Management Program – Part II

- Due Date: November 1st
- Submitted if audit is not required for organization

Financial Management Program – Part II

Section I – Expenditures

- Column 1
 - This column will show the exact same amounts that your submitted Annual Financial Report (AFR) shows. The Codes will match the AFR, and you can copy your expenditures from the AFR into this report.
- Column 2
 - This column will show expenditures that DID NOT come out of your District Operations or PFC. It should be the difference between Column 1 and Column 3.
- Column 3
 - Show all of the District Operations and PFC expenditures.

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SECTION I - EXPENDITURES				
		COLUMN 1	COLUMN 2	COLUMN 3
		(Matches AFR)		(IDOA \$ only) Expended
Code	Type	All Funds	Expended Funds From Other Revenue Sources	Dist. Operations & CPP Money
		<small>Amounts will equal Total of Columns 2 & 3</small>		
251	General Government	This column will show the exact same amounts that your submitted Annual Financial Report (AFR) shows. The Codes will match the AFR, and you can copy your expenditures from the AFR into this report.	This column will show expenditures that DID NOT come out of your District Operations or PFC. It should be the difference between Column 1 and Column 3.	Show all of the District Operations and PFC expenditures.
257	Culture and Recreation			
258	Housing			
275	Environment			
259	Debt			
272	Depreciation			
280	Capital Outlay			
260	Other Expenditures or Expenses			
270	Total Expenditures/Expenses	0	0	0

- Operations Expenditures go in the General Government line.
- PFC Expenditures go in the Environment Line. All of the PFC money will probably not be spent at the time of the report. Only show the expended amount to date in Sections I and II.

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Section II – Breakout of Expenditures in Column 3 of Section I

- Column 3
 - This section will show how you spent the money listed in Column 3 above. You can use the types of listings on the left, or add your own. You can separate out the AC and the RC salary and taxes, or you can add them together – BUT ONLY THE PORTION OF THE SALARY AND TAXES THAT WAS PAID FROM YOUR DISTRICT OPERATIONS SHOULD BE SHOWN IN THIS SECTION – NOT ANY ADDITIONAL AMOUNT ALLOTTED BY THE BOARD.
 - The total of Section II should be the same total as Column 3 of Section I.

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SECTION II - BREAKOUT OF EXPENDITURES LISTED IN COLUMN 3 ABOVE		
251	General Government	
	Salaries	
	Taxes	
	Rent	
	Phone	
	Utilities	
	Office Expenses	
275	Environment	
	CPP Projects	
	Special Projects	
	SSRP Projects	
	Bond CPP Projects	
	Bond SSRP Projects	
	Sustainable Ag Projects	
	Returned CPP Funds	
	Transferred to _____ District	
	Transferred to _____ District	
	Transferred to _____ District	
260	Other	
	Other Expenditures	
	TOTAL OF SECTION II	0

DO NOT USE THIS SHADED AREA

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Section III – Reserved Funds and Notes

Use this section to show any money from District Operations that is still in your account on July 1, 20XX, and the reason it is still in your account, i.e., money for salaries and taxes until new fiscal year funds arrive, or money set aside to repave the parking lot, etc.

The notes section at the bottom of the page is for any comment or explanation to further clarify the information included in this report.

SECTION III	
Balance of Dist Operations in Reserve	Purpose of Reserve
Notes:	