# Colorado Department of Education

## 2nd Tier Error Detail Report - Rollup

Colorado School District/BOCES
District: 0550-North Conejos RE-1J
Fiscal Year 2023-24

**Errors:**

| LEA Number | Error Type | Code | Error Message |
|---|---|---|---|
| 0550 | E | FD186 | The amount the District has recorded as State Share received, Source 3110, does not match the CDE State Share payment amount.<br><br>District State Share: $9,791,468.97 CDE State Share: $9,770,326.66 |

**Warnings:**

| Error Type | Error Code | Error Message | LEA Number | Admin Unit Code | School Code | Fund Code | Location Code | Special Reporting Element Code | Program Code | Object/ Source/ Balance Sheet Code | Job Classification Code | Grant/Project Code | Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| W | FD018 | [Please Verify] AMOUNT AUTHORIZED FROM MOST RECENT BOND - Fund 90, Balance Sheet 7513. Please verify that the information being reported in Fund 90, the District Debt Fund, is correct and matches your audit. | 0550 | 64153 | 0000 | 90 | 000 | 00 | 0000 | 7513 | 000 | 0000 | 499206400 |
| W | FD020 | [Please Verify] G.O. BONDS PAYABLE - Fund 90, Balance Sheet 7511. Please verify that the information being reported in Fund 90, the District Debt Fund, is correct and matches your audit. | 0550 | 64153 | 0000 | 90 | 000 | 00 | 0000 | 7511 | 000 | 0000 | 499206400 |
| W | FD027 | [Please Verify] SPECIFIC OWNERSHIP TAXES - Source Code 1120. The district reported the following amounts in the following funds. Do these amounts match the district audit? | 0550 | 64153 | 0000 | 10 | 000 | 00 | 0000 | 1120 | 000 | 0000 | 22951292 |
| W | FD029 | [Please Verify] TOTAL ISSUED FROM LAST SUCCESSFUL BOND - Fund 90, Balance Sheet 7515. Please verify that the information being reported in Fund 90, the District Debt Fund, is correct and matches your audit. | 0550 | 64153 | 0000 | 90 | 000 | 00 | 0000 | 7515 | 000 | 0000 | 0 |
| W | FD030 | [Please Verify] YEAR OF LAST SUCCESSFUL BOND ELECTION - Fund 90, Balance Sheet 7514. Please verify that the information being reported in Fund 90, the District Debt Fund, is correct and matches your audit. | 0550 | 64153 | 0000 | 90 | 000 | 00 | 0000 | 7514 | 000 | 0000 | 201900 |

| LEA Number | Error Type | Code | Error Message |
|---|---|---|---|
| 0550 | W | FD094 | GRANT (WARNING: Provide documentation justifying this variance) The amount the district has recorded for Grants Receipts should equal the amount of CDE payments, making adjustments for accounts receivable and deferred revenue changes<br>from prior year to current year. CDE payments to your district exclude flow through (Source 3951, 3952, 3956, 4951, 4952, 4954 and 4956).<br>District Grant 3160 Receipts = $117,064.67 CDE Payment = $73,404.23<br>District Grant 4553 Receipts = $101,320.53 CDE Payment = $76,994.53<br>District Grant 4555 Receipts = $240,627.62 CDE Payment = $264,95 |
| 0550 | W | FD207 | BOCES, and Members of BOCES need to verify that the Flow Through Revenue being<br>reported is accurate. Please verify that the Flow Through Revenue you are |

**Errors:**

**Warnings:**

| LEA Number | Error Type | Code | Error Message |
|---|---|---|---|
| | | | reporting is accurate:<br><br>Source 1951, Local Flow Through: $0.00<br>Source 3951, 3952, 3956, State Flow Through: $12,560.27<br>Source 4951, 4952, 4954, 4956, Federal Flow Through: $0.00 |
| 0550 | W | FD208 | BOCES, and members of BOCES need to verify that the Flow Through payments made<br>are accurate. Please ensure that your use of Object 0591 is accurate:<br><br>Object 0591: $146,523.33 |
| 0550 | W | FD218 | Warning: As a Title IA recipient (Only Grant 4010), you are required to report grant set-aside expenditures (Appendix F3 Chart of Accounts). Grant set-aside expenditures have not been detected in your financial data. Please review Appendix F3 and your districts grant set-aside activity, and ensure you are coding set-aside expenditures to the correct Federal Set-Aside Grant Code:<br><br>Revenue reporting for Grant 4010: 293,016.45<br>Expenditures reported for Grant 9201-9214: 0.00 |