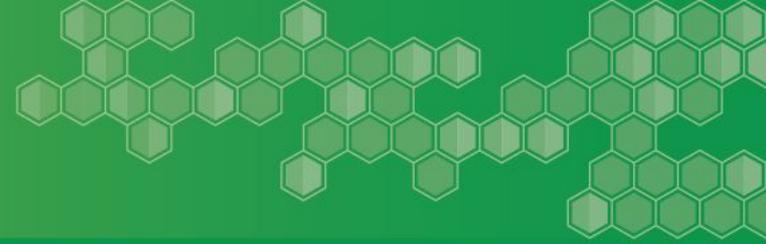


Data Pipeline Submission

October 10, 2022



Agenda

Key Dates

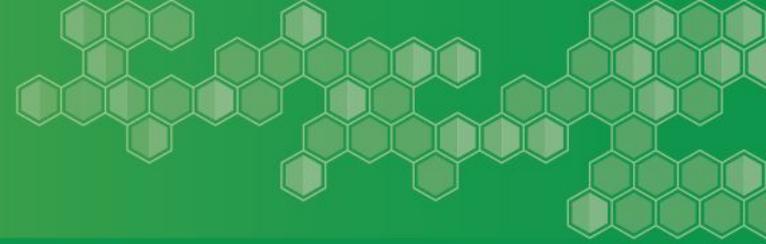
Resources

Reports

Submission Steps

1st Tier and 2nd Tier Errors

Data Pipeline Submission



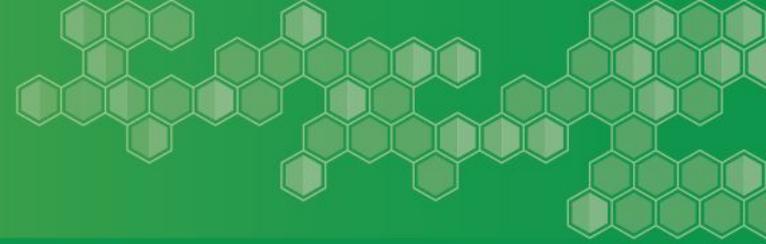
Key Dates

- Soft Open available on August 1st
- Official Open August 15th
- Submissions are Due December 31st
- Extensions can be granted to extend deadline to March 1, 2023

Resources

- Business Rules - [Helpful Hints](#)
- [Quick Reference](#)
- [Reconciliation Checklist](#)

Data Pipeline Submission



Due December 31st, 2022 to CDE and OSA

- FY 2020-21 Financial Audits with Single Audit if required

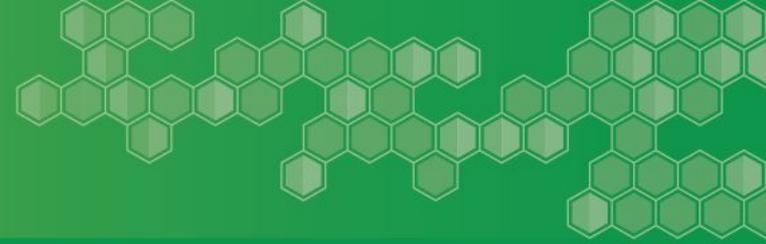
Due December 31st, 2022 to CDE

- Completion of Finance December submission
- Assurances for Financial Accreditation
- Reconciliation Reports

A District may request an extension through March 1st, 2023 with the Office of the State Auditor.

- Request an Extension Form : <https://apps.leg.co.gov/osa/lq>
- CDE honors the extension; send CDE a copy of the approved extension request: schoolfinance@cde.state.co.us
- Request must be submitted by December 31, 2022

Data Pipeline Submission



Overview: Focus of today's session is to highlight:

- CDE School Finance Unit Webpage Resources
 - [Assurances of Financial Accreditation](#)
 - Knowing what is required at the end of Fiscal Year will help organize activities during the year to ensure compliance.
 - [Chart of Accounts](#)
 - Understanding is the key to improving district's financials for both management and compliance
 - [Financial Policies and Procedures\(FPP\) Handbook](#)
 - Knowing the rules and statute requirements will assist in compliance and understanding
 - [Financial Data Warehouse \(FDW\) Reports](#)
 - All payments sent by CDE for state & federal grants during fiscal year (cash basis)
 - [State Revenue Check figures](#)
 - Amounts listed for State Share & ELPA payments, Charter School & CPP (preschool) Allocations & Audit Findings
 - [USDA Commodities Report](#)
 - Amounts used to record commodities received from CDHS

Assurances for Financial Accreditation

Assurances for Financial Accreditation

- Must be submitted with Audit documents (Section 22-11-206(4), C.R.S.)
- Signed by Superintendent, Business Manager and Board President
- District can include Charter School(s) responses in the the district AFA, or the District may require each Charter* to submit its own AFA

*Charter School Form - if submitted independently of District AFA

- Signed by the Charter School's Executive Director, Business Manager, Board President

Assurances for Financial Accreditation - continued

Answer all questions - 'Yes', 'No' or 'N/A'

PART 1 - Assurances for Article 44 Budget Policy and Procedures required pursuant to Section 22-11-206(4)(a)(I), C.R.S.

Ref.	Description	C.R.S. Section	Assurance	Response
44-1	Adopt budget and an appropriation resolution	22-44-103(1) 22-44-107	The board of education adopted a budget and an appropriation resolution prior to June 30, 2021. <i>Note:</i> the appropriation resolution may by reference incorporate the budget as adopted.	Select One
44-2	Detail of budget	22-44-105(1)(c)	The budget for fiscal year 2021-22 itemizes expenditures by fund and by pupil.	Select One

- 'Yes' - indicates compliance with statute.
- 'No' - indicates a violation of that specific statute occurred
- 'N/A' - was not applicable

For any 'No' response, the [Assurances Form A](#) must be submitted with the AFA

- Brief explanation for non-compliance (what happened?)
- Plan to address the issue so that future violations don't occur

It's *not* scary! CDE does not approach this in a punitive manner. Just be honest in the responses. Oftentimes it is a learning experience for newer business managers.

- CDE will ask for Form A to be submitted if not included with other audit documents

Chart of Accounts

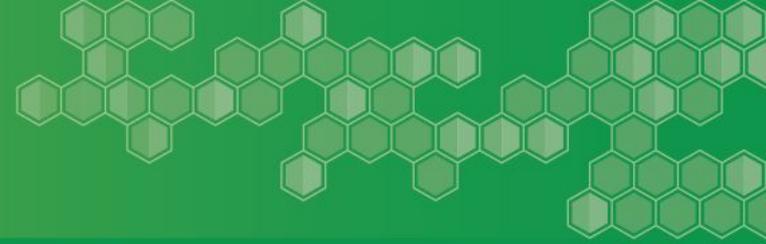


Chart of Accounts

- Updated at the start of every fiscal year
- Changes are approved by a vote of Financial Policies & Procedures (FPP) committee members
- Definitions for each element of the COA - required in data pipeline/financial data
 - Required elements: District Code, Admin Unit, School, Fund, Location, SRE, Program, Source/Object/Balance Sheet, Job Class, Grant, Amount*

COA webpage also includes:

- List of [State & Federal Grant Codes](#) to be used in data pipeline
- List of [Frequently Requested Codes](#) (ie School Codes, district/BOCES codes, etc)

Chart of Accounts - Rolling to the Bold

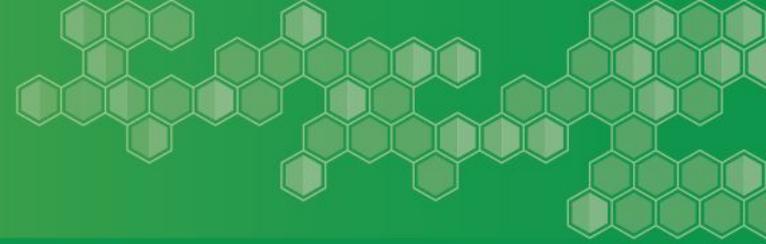
Chart of Accounts - Appendix N: Rolling to the Bold*

The Chart of Accounts is designed to meet legal and regulatory requirements and generally accepted accounting principles while providing as much flexibility as possible for the local school district. For instance, code structure and definitions allow for varying degrees of detail depending upon local district reporting needs.

CDE will aggregate data upon receipt of electronic data files by “rolling” unbold code data into appropriate BOLD code data. An example follows on the next slide which demonstrates how “rolling to the bold” works.

* NOTE: This is also referred to ‘rolled-up’ data (2nd Tier in data pipeline)

Rolling to the Bold - Example



From Appendix N:

How Rolling to the Bold Works

Object Codes

0700 Property.

0710 Land and Improvements.

0720 Buildings.

0721 Lease Holding Improvements.

0722 New Construction

0723 Major Renovation

0730 Equipment.

0731 Machinery.

0732 Vehicles.

0733 Furniture.

0734 Technology Equipment.

0735 Non-Capital Equipment.

0739 Other Equipment.

0740 Depreciation.

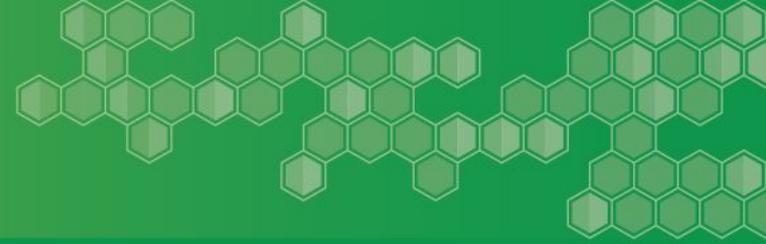
0750 Loss on Disposal.

0790 Other Property.

Rolling to the bold example for Object codes in the 0700 series:

- 1 Object codes 0700 through 0709 and 0750 through 0799 will roll to bold object code 0700.
- 2 Object codes 0710 through 0719 will roll to bold object code 0710.
- 3 Object 0720 is bold and rolls to itself. Objects are not bold 0724 – 0729 roll to 0720.
- 4 Object 0721 is bold and rolls to itself.
- 5 Object 0722 is bold and rolls to itself.
- 6 Object 0723 is bold and rolls to itself.
- 7 **Object 0730 is bold and rolls to itself. Object 0731, 0733, 0734, 0736, 0737, 0738 and 0739 are not bold and roll to 0730.**

Financial Policies & Procedures Handbook



Financial Policies and Procedures [Handbook](#)

Wide array of important information:

Accounting Principles, GAAP

Budgeting

Fund Uses (General Fund, Food Service, Capital Projects Fund, etc.)

Procedures (ie accounting, payroll, sales tax, etc)

Investments & Cash Management

Tax Levies & Revenue

- Certification of Assessed Valuation, Pupil Enrollment, Determination of State Funds, etc.

Sample Auditor RFP (Appendix D)

Financial Data Warehouse (FDW) Sub-recipient Reports

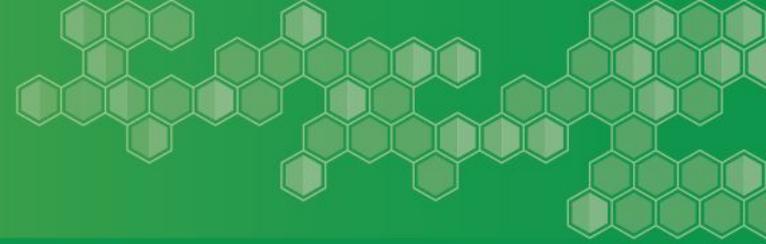
Financial Data Warehouse - FDW Reports are prepared by CDE annually

- Includes all the State & Federal grant funds distributed by CDE during the fiscal year.
- Used by district staff to reconcile grant activity & by external auditors to audit/confirm district's grant activity.
- Typically done in the 1st or 2nd week of July.
- Cash basis (all grant payments made between July 1st - June 30th)
 - In your G/L, there will be reconciling items - (i.e. payments received in July, but A/R is recorded in June - prior fiscal year)

COLORADO DEPARTMENT OF EDUCATION
FINANCIAL DATA WAREHOUSE
SUB-RECIPIENT REPORTS

GRANT	DESCRIPTION	VENDOR	DATE	TRANSACTION ID	AMOUNT
3110	EQUALIZATION GEN FUND	ALAMOSA RE-11J	VERIFY AT	http://www2.cde.state.co.us/scripts/fin_distpaym_submit22.asp	
3110 Total					0
3140	ENGLISH LANGUAGE PROFICIENCY	ALAMOSA RE-11J	8/4/2021	202108041869420	62,199.46
3140 Total					62,199.46
3160	STATE TRANSPORTATION	ALAMOSA RE-11J	11/8/2021	202111081930318	129,068.47
3160	STATE TRANSPORTATION	ALAMOSA RE-11J	6/21/2022	202206212078675	2,794.31
3160 Total					131,862.78
3161	SCHOOL LUNCH STATE MATCH	ALAMOSA RE-11J	11/18/2021	202111181937986	11,489.33
3161 Total					11,489.33
3189	BEST CAPITAL CONSTRUCTION	ALAMOSA RE-11J	7/6/2021	202107061849148	2,403.11
3189 Total					2,403.11
3207	STATE GRANTS TO LIBRARIES	ALAMOSA RE-11J	5/13/2022	202205132051815	4,769.27
3207	STATE GRANTS TO LIBRARIES	ALAMOSA RE-11J	6/14/2022	202206142074411	180.68

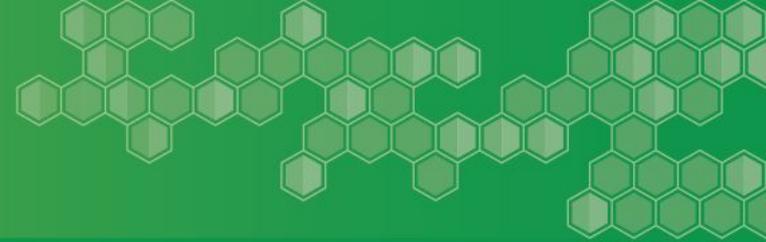
State Revenue Check Figures



State Revenue Check Figures - used to verify amounts:

- State Share Figures Gross figures to pipeline by district
- Net figures to pipeline
 - Includes SWAP Withholding, Charter Intercept, CSI Administrative Withholding, Audit Repayments & State Share Adjustments
- ELPA (English Language Proficiency Act) payments (Grant 3140)
- Audit Findings (State Share & Transportation audit repayments/distributions)
 - Share Share Adj (Source 3210, Grant 0000)
 - Transportation Adj (Source 3200, Grant 3160)
- Charter School & CPP (preschool) - minimum allocation amounts
 - Charter School allocations (*Source 57xx*)
 - [Appendix K-2](#): Charter School Allocations
 - Appendix K-3: Charter School Intercept Payments
 - Colorado Preschool Program (CPP) Allocations (*Source 58xx*)
 - Appendix O

USDA Commodities Report

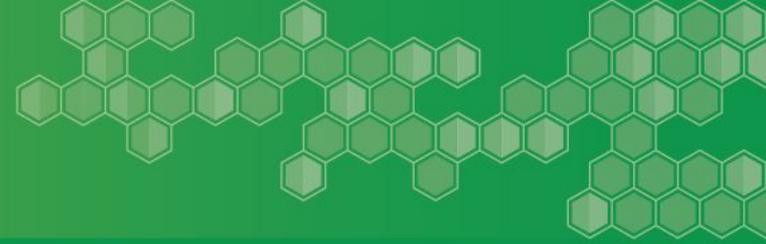


USDA Food Check Figures - used to determine Commodities

Commodities Reported (FD249) Colorado Department of Human Services Amount FY 2021-2022						
District Code	District Name	Department of Defense: DoD Usage	District Report - Entitlement Usage		FIN DEC Figure: Commodities Usage Figure from CO Dept Human Services: Source 4010, Grant 4555 (normally 4555 - National School Lunch Program)	
		DoD Usage	Total Entitlement Used:	Bonus Used:		
		A	B	C	A + B + C	
0010	MAPLETON 1	84,995.92	174,794.84	0.00	259,790.76	
0020	ADAMS 12 FIVE STAR SCHOOLS	394,868.85	594,620.54	0.00	989,489.39	
0030	ADAMS COUNTY 14	78,124.86	224,267.21	0.00	302,392.07	
0040	SCHOOL DISTRICT 27J	220,009.87	310,817.00	0.00	530,826.87	



Data Pipeline Submission



Access Granted through the District Local Access Manager

- LEA Approver
- LEA User

Quick Reference

1) Login to Data Pipeline: <https://cdx.cde.state.co.us/pipeline>

2) Upload December Finance Data

Note: you may upload data into "Format Checker" to see if the format is correct
Select "File Upload" then select "Data File Upload"

Data File Upload Selections

Dataset	Finance
File Type	Finance December
School Year	2021-2022
Organization/LEA	Select your District/BOCES
Locate File	Browser and select file to upload
Upload Type	Replace if your file is complete within the one file upload
	Append if you are adding additional data to what has been previously uploaded

select "Submit"



1st and 2nd Tier Error Detail Reports

1st Tier - Business Rules primarily related to *account/coding* issues

2nd Tier - Business Rules primarily related to *dollar amounts*

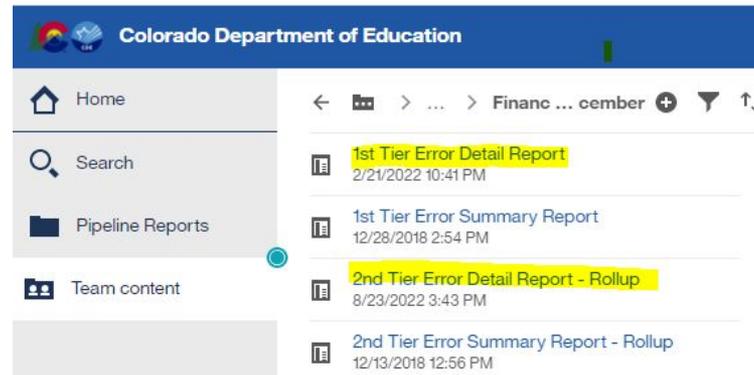
Types of errors

- **E**-type errors: prevent you from moving forward - they are *must fix* errors
- **W**arnings: indicate something might be incorrect in the data
 - Must be verified as correct (i.e. reconciliation reports submitted with final audited financial statements)

Can't move to 2nd Tier until all 1st Tier E-type errors are cleared

Reminder - You can submit data as many times as needed

Run reports in data pipeline:



- Several days / weeks to clear errors!

1st Tier & 2nd Tier Reports Examples

Colorado Department of Education

1st Tier Error Detail Report

Colorado School District/BOCES

Errors:

Error Type	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
E	FD154	Source 3000 can only be accepted with Grants 3000-3949.	0470	07010	2694	11	967	00	0000	3000	000	0000	-11505600
E	FD190	School Code must be a valid code	0470	07010	2694	11	967	00	0000	8101	000	0000	486964521

Colorado Department of Education

2nd Tier Error Detail Report - Rollup

Colorado School District/BOCES

Errors:

LEA Number	Error Type	Code	Error Message
2000	E	FD034	Assets must equal liabilities plus Fund Equity for the following Funds (with the range of one dollar): Fund 10: 57,669,526.18 does not equal 21,376,456.76 + 36,295,159.97

Warnings:

LEA Number	Error Type	Code	Error Message
2000	W	FD126	OBJECT 0869, Indirect Costs Expenditures (ICE), must equal Source 1972, Indirect Costs Revenues (ICR).

Business Rules - Chart of Accounts Example

- * Amount field has no decimal (ie 100.00 would be 10000 in data file)
 - Negative amounts are preceded by a negative sign

Not part of the data file - multiply *100 = \$ amount

YEAR	DIST	ADMIN	SCHOOL	FUND	LOC	SRE	PROG	OBJ	JOB	GRANT	FILE_TYPE_CODE	AMOUNT	AMOUNT FORMATTED
2021	0020	01020	1914	20	100	00	3210	0100	400	0001	RUP	306498	3,064.98
2021	0020	01020	0000	10	600	00	2600	0852	000	0000	RUP	-1523462	(15,234.62)

- Data Pipeline Business Rules (example from 1st Tier):

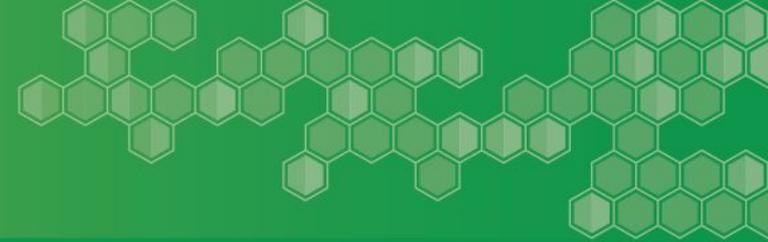
Data Element Name	Error/Warning Code	Error Type	Message
Amount	EFD032	Error	Amount must be numeric. Negative dollar amounts cannot be preceded by zeroes
Program Code	EFD194	Error	Program Code must be a valid code

- Data Pipeline Business Rules (example from 2nd Tier):

Data Element Name	Error/Warning Code	Error Type	Message
Object/Source/Balance Sheet Code	EFD034	Error	ASSETS(8100-8251) must = Liabilities(7401-7590) + Fund Equity(6700-6880), for funds 10-85.
Object/Source/Balance Sheet Code	EFD242	Error	TOTAL TRANSFERS IN AND OUT must net to zero. Transfers and allocations work the same way; The transfer out accounts are reductions of positive revenue.

Business Rules - FDW Reports

(Grant payments from CDE) Example



Financial Data Warehouse (FDW) Sub-recipient Reports

- Used to populate Column 2 on the Grant Revenue Received



Colorado Department of Education
Grant Revenue Received Reconciliation Report
 Colorado School District/BOCES
 District: 0540 - Clear Creek RE-1
 Fiscal Year 2021-22

Page: 1

Column 1 Grants State(3110-3949) & Fed(4000-9999) Note 1	Column 2 CDE Payment Amount Cash Basis Figure Note 2	Column 3 District 2021-2022 Revenue Reported Source 3000, 4000 Note 3	Column 4 District 2021-2022 Grants Deferred Balance Sheet 7482, 7801 Note 4	Column 5 District 2020-2021 Grants Deferred Balance Sheet 7482, 7801 Note 4	Column 6 District 2021-2022 Grants Acct Rec Balance Sheet 8142 Note 5	Column 7 District 2020-2021 Grants Acct Rec Balance Sheet 8142 Note 5	Column 8 District Grant Revenue Received Columns 3+(4-5)- (6-7) Note 6	Column 9 Difference CDE Cash vs Dist Formula Columns 8-2 Note 7
3113	14,439.88	13,245.88	0.00	0.00	0.00	0.00	13,245.88	-1,194.00
3140	1,097.64	1,097.64	0.00	0.00	0.00	0.00	1,097.64	0.00

- From the 2nd Tier Error Detail Report:

Warnings:

LEA Number	Error Type	Code	Error Message
0170	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 from prior year to current year. CDE payments to your district exclude flow through (Source 3951, 3952, 3956, 4951, 4952, 4954 and 4956). District Grant 4555 Receipts = \$0.00 CDE Payment = \$2,557.25 District Grant 4559 Receipts = \$0.02 CDE Payment = \$9,513.55



Business Rules - State Revenue Check Figures Example

State Revenue Check Figures Report

- Used to populate State Share, SWAP, Audit Adjustments and the minimum Charter & Preschool Allocation Amounts

CODE	COUNTY	DISTRICT	Net Monthly Payments	SWAP Withholdings	Charter Intercept Program	State Charter School Institute Administrative Withholding	Audit Repayment (Withholding)	Adjustment (Overpayment)/ Underpayment of State Share	Additional State Share Funding Contingency Reserve	Adjusted Gross State Share
			Source Code 3110							
			NOTE: Gross State Share History is on the CDE website: http://www2.cde.state.co.us/scripts/fin_distpaym_submit20.asp							
0010	ADAMS	MAPLETON 1	50,998,464.44	165,620.70	0.00	0.00	0.00	0.00	0.00	51,164,085.14
0020	ADAMS	ADAMS 12 FIVE STAR	225,425,560.33	220,804.34	5,236,550.46	467,207.14	0.00	0.00	0.00	231,350,122.27

From the 2nd Tier Error Detail Report:

Object/Source/Balance Sheet Code	EFD181	Error	STATE EQUALIZATION. Requires at least one record (except for BOCES) - Source 3110
Amount	EFD186	Error	STATE SHARE (STATE EQUALIZATION). The amount the district has recorded as State Share must equal the amount of CDE State Share payments within \$1.00. State Share equals Gross State Share less Division of Wildlife (DOW) plus Business Incentive Agreements. Be sure to charge applicable CDE "withholdings" as expenses; do not "net" against revenues received. Source 3110.

FY2021-22 School Finance Funding



Business Rules - State Revenue Check Figures

Example continued

State Revenue Check Figures Report

- From the 2nd Tier Error Detail Report:

Amount	WFD039	Warning	AUDIT FINDINGS (WARNING:you must provide documentation to CDE justifying this variance) The amount the district has recorded as State Share (Equalization) adjustment (source 3210; positive or negative adjustments) must equal the amount of CDE audit unit report/findings.
Amount	EFD203	Error	SWAP Revenue The Expenditures coded to Object 0960, Grant 3130 (Matching Funds Withheld by CDE from State Share, or Funds that have been directly sent by the District to the Division of Vocational Rehabilitation) must equal (within a dollar) the amount on file with CDE.
Object/Source/Balance Sheet Code	EFD057	Error	CHARTER SCHOOL ALLOCATIONS are required for those districts with charter school(s). Source code 57XX is used to record the allocation of 100% of PPR from District to Charter Schools, with buybacks from central administrative overhead properly recorded (see Appendix K in the Chart of Accounts).

Business Rules - USDA Food Check (Commodities) Example

USDA Food Check Figures

- From the 2nd Tier Error Detail Report:

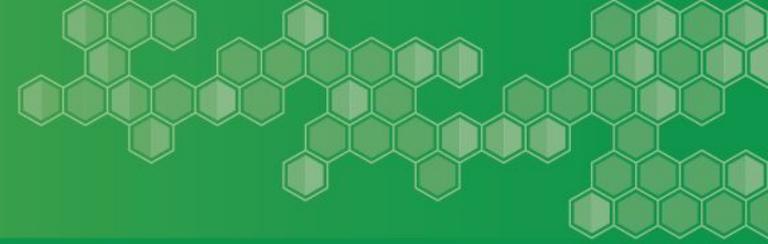
Object/Source/Balance Sheet Code	WFD249	Warning	(WARNING) Commodities Reported . The amount the district has reported as Commodities Expenditures (Fund 21, Object 0633) does not agree with the Commodities usage amount supplied by the Colorado Department of Human Services.
Object/Source/Balance Sheet Code	WFD250	Warning	(WARNING) Commodities Expenditures and Revenue should equal . Commodities expenditures (Fund 21, Object 0633), currently do not equal Commodities revenue (Fund 21, Source 4010, Grant Code 4553 or 4555 or 4556 or 4559). Please ensure that you can explain the difference.

"Requisition Status Report" items marked at "E" in the Ent/Bonus column would be considered the detail to the posted reports.

Differences Identified have been Items showing as "Applied" in the status and as "B" in the Ent. Bonus column.



Business Rules Helpful Hints - Example



Data Pipeline: Helpful Hints for Business Rules

Data Pipeline Finance December - Business Rules

Error/Warning Code	094
use three digit numeric code from the drop	
Status	Active
Tier	2
Type	Warning
Data Element Name	Fund Code
Error/Warning Message	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 from prior year to current year. CDE payments to your district exclude flow through (Source 3951 andd 4951).
Helpful Hint	<p>Review the revenues and expenditures for the listed grant to determine if a Deferred Revenue or an Accounts Receivable should be booked. The amounts listed here are also on the Grant Revenue Reconciliation Report.</p> <p>The Amounts sent from CDE to the District are on the Financial Data Warehouse reports: http://www.cde.state.co.us/cdefinance/fdw21</p> <p>If you need assistance contact you external auditor or School Finance: schoolfinance@cde.state.co.us</p>

Business Rules Helpful Hints - Example continued

Data Pipeline: Helpful Hints for Business Rules

Look Up Finance December Business Rules

Select an Error / Warning Code:

Error/Warning Code	203
use three digit numeric code from the drop	
Status	http://www.cde.state.co.us/cdefinance
Tier	0
Type	Error
Data Element Name	Amount
Error/Warning Message	SWAP Revenue The Expenditures coded to Object 0960, Grant 3130 (Matching Funds Withheld by CDE from State Share, or Funds that have been directly sent by the District to the Division of Vocational Rehabilitation) must equal (within a dollar) the amount on file with CDE.
Helpful Hint	The amount to be reported for SWAP by districts are available on the "State Revenue check figures".

Fund 90 - For Reporting Purposes Only

Fund 90

- Not an actual financial fund - used only for reporting purposes
- Is required in the Finance December data file even if amounts are zero

District Debt - Appendix R in the Chart of Accounts

District Debt Balance Sheet Accounts required to be reported, even if the amount is zero, are the following:

- 7511 General Obligation Bonds Payable (Principal Only: Do Not Include Interest)
- 7512 Net Effective Interest*
Note: contact the bond underwriter to calculate net effective interest, if required.
Note: if 5.25% is the net effective interest, then 525 would be entered in the amount field. See below.
- 7513 Amount Authorized from Most Recent Bond
- 7514 Year of Last Successful Bond Election**
Note: if 2010 was the year of the last successful bond election, then 2010 would be entered in the amount field. See below.
- 7515 Total Issued from Last Successful Bond.
- 7519 Contra Account for balance sheet codes 7511-7515

Examples of How District Debt must be recorded

Fund	Location	SRE	Program	Object/ Source	Job Class	Grant/ Project	Amount
90	000	00	0000	7511	000	0000	0000950000000
90	000	00	0000	7512*	000	0000	0000000000525
90	000	00	0000	7513	000	0000	0002500000000
90	000	00	0000	7514**	000	0000	0000000002010
90	000	00	0000	7515	000	0000	0002500000000
90	000	00	0000	7519	000	0000	-5950002535

Fund 90 - For Reporting Purposes Only

- continued

Voter-Approved Mill Levy Overrides - Appendix R-1 in the Chart of Accounts

The recording of Voter Approved Override in Fund 90 as revenue source codes is necessary in the electronic data file. Accurate information is crucial, as this information is a highly visible.

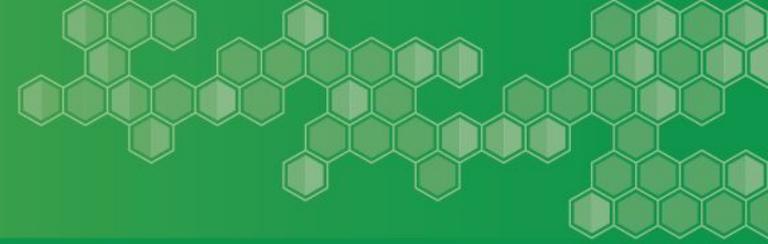
- 1170 Amount Authorized – Voter Approved Overrides
- 1171 Amount Collected – Voter Approved Overrides
- 1172 Amount Distributed to Charter Schools – Voter Approved Overrides
- 1173 Amount Distributed to Non-Charter Schools – Voter Approved Overrides
- 1174 Amount Retained by District – Voter Approved Overrides
- 1179 Contra Account – Voter Approved Overrides

Examples of How Voter Approved Override must be recorded

Fund	Location	SRE	Program	Object/ Source	Job Class	Grant/ Project	Amount
90	000	00	0000	1170	000	0000	0000259500000
90	000	00	0000	1171	000	0000	0000256445758
90	000	00	0000	1172	000	0000	0000009000000
90	000	00	0000	1173	000	0000	0000000000000
90	000	00	0000	1174	000	0000	0000247445758
90	000	00	0000	1179	000	0000	-772391516

Revenue Source Code 1179 is established as a contra account. Revenue Source Code 1179 should equal the sum of Balance Sheet codes 1170 through 1174. Use 1179 in the district's finance system to zero out Voter Approved Override Revenue information.

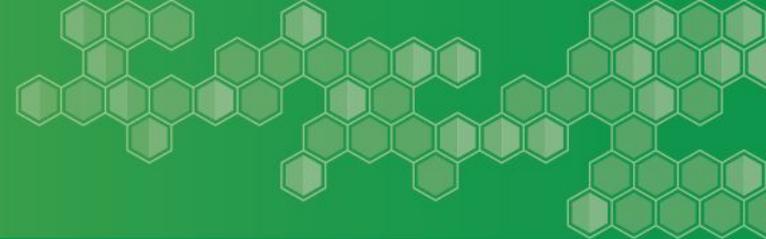
Business Rules - Fund 90 Examples



Fund 90 - Errors and Warnings

Fund Code	EFD216	Error	Fund 90 must be reported by all Districts (0010-3230), with Balance Sheet Codes 7511, 7512, 7513, 7514 and 7515. Fund 90 is the way your District reports General Obligation Bond Debt information. If you have no General Obligation Bond Debt, you must still report Fund 90 with Balance Sheet Codes 7511-7515 with amounts = 0
Fund Code	EFD227	Error	If you report Fund 31, you must also report Fund 90 with Balance Sheet Codes 7511, 7512, 7513, 7514, 7515 with amounts greater than or equal to zero.
Fund Code	EFD229	Error	Fund 90 can only be accepted with Balance Sheet Codes 7511-7519 and Source Codes 1170-1179
Object/Source/Balance Sheet Code	EFD235	Error	All Districts must report mill levy override information. Fund 90, Source code 1171, amount collected - voter approved overrides, must be greater than or equal to zero. If you do not levy a voter approved override mill, please report zero.
Fund Code	EFD226	Error	Amounts reported in Source Codes 1170-1174 and Balance Sheet Codes 7511-7515 reported with Fund 90 must be greater than or equal to zero

Submitting data to CDE



When all 2nd Tier errors have been resolved, you're ready to submit your district's data to CDE. 1st Tier and 2nd Tier errors may take Several days / weeks to clear errors!

Step 6 from the [Data Pipeline Quick Reference](#):

6) Finalize Uploaded Data

Select "Finance December" then select "Status Dashboard"

Status Dashboard Selections

File Type	Finance December
School Year	2021-2022
Organization/LEA	Select your District/BOCES

Select "Submit", then select district name, then select "Submit to CDE"

Confirm: if you allow CDE to generate an indirect cost for your district.

Only the LEA Approver will be able to Finalize Uploaded Data

Report Completion & Reconciliation

- **Reconciliation Checklist**

Data Pipeline

Financial Data Reconciliation Checklist: FY 2021-2022

Before you approve your Financial December pipeline data and submit your annual financial statement (audit), the following checklist may be used to verify pipeline data, ensure all required documents are completed accurately, and ensure other review items are correct and current. For questions, contact Yolanda Lucero at: lucero_y@cde.state.co.us. Or Kelly Wiedemer at: wiedemer_k@cde.state.co.us

District Name: _____ District Code: _

Name of Person Preparing Checklist: _____

Email: _____ Phone: _____

Section 1: Items to Submit to CDE

1. FY21-22 Financial Audit
2. FY21-22 Accreditation Report
3. FY21-22 Single Audit– Districts that expend \$750,000 or more in Federal Awards.
4. FY21-22 Charter School Audits – a governmental audit is required for every charter school in the district
5. Edit Error Reconciliations for all “W” warning edits (1st tier and 2nd tier) and Grant Reconciliations

Report Completion & Reconciliation

Run the following reports (in data pipeline-Cognos Reports) and verify that all information matches the district's audit:

- Auditors Integrity Report
 - Including Charter Report if applicable
 - *The FINAL version must be included in audit*
- Bolded Balance Sheet
 - Including Charter Report if applicable
- Child Nutrition Report*
- Grant Revenue Received Reconciliation Report**
- Preliminary Maintenance of Effort Report***
- Finance December - 1st Tier Error Detail Report
- Finance December - 2nd Tier Error Detail Report - Rollup**

* Child Nutrition Report (Net Cash Resources calculation)

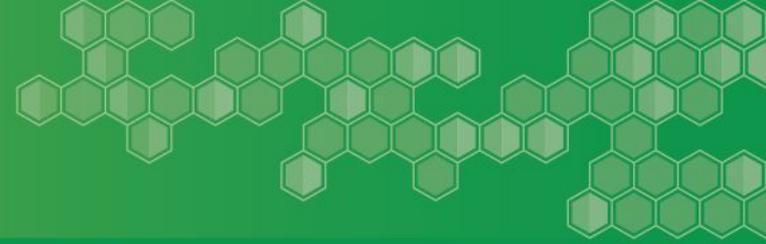
** Reconciliation Reports - Verified & submitted to CDE

*** Prelim Maintenance of Effort (ECEA MOE - Grant 3130/3131)

The screenshot displays the Cognos Reports interface. On the left is a sidebar menu with the following items: '+ File Upload', '+ Finance December', '+ Dataset Administration', '+ Pipeline Reports', and '- Cognos Report'. The main area shows a list of reports with their titles and timestamps. Several report titles are highlighted in yellow.

Report Title	Timestamp
2nd Tier Error Detail Report - Rollup	8/23/2022 3:43 PM
2nd Tier Error Summary Report - Rollup	12/13/2018 12:56 PM
Auditors Integrity Report	10/6/2020 8:12 AM
Bolded Balance Sheet Report	9/14/2021 10:46 AM
Charter School Auditor's Integrity Report	12/17/2019 9:09 AM
Charter School Bolded B ... Sheet Report	12/17/2019 9:10 AM
Child Nutrition Report	8/23/2022 3:32 PM
Electronic Local, Interme ... Grant Report	12/13/2018 11:34 AM
Every Student Succ ... Pupil Expenditures	11/13/2020 7:43 AM
Excess Costs Calculation Report	9/9/2020 4:33 PM
Finance December Detail Data Report	8/16/2022 8:08 AM
Finance December Status Report	8/17/2020 12:43 PM
Grant Revenue Received Reco ... Report	8/9/2022 9:53 AM
Preliminary Maintenance of Effort Report	7/26/2022 4:03 PM

Data Pipeline Submission



Due December 31st, 2022 to CDE and OSA

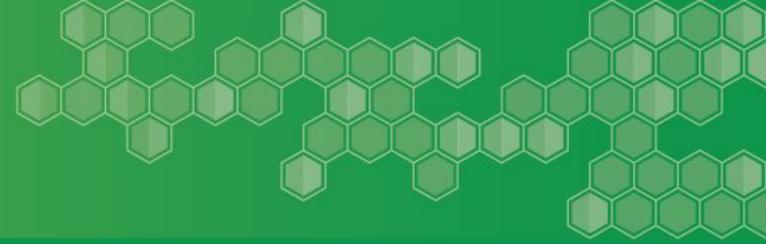
- FY 2021-22 Financial Audits with Single Audit if required

Due December 31st, 2022 to CDE

- Completion of Finance December submission
- Assurances for Financial Accreditation
- Reconciliation Reports

A District may request an extension through March 1st, 2023 with the Office of the State Auditor.

- Note, extension request *must be submitted by December 31, 2022*
- Request an Extension Form: <https://apps.leg.co.gov/osa/lq>
- CDE honors extensions granted by OSA; send CDE a copy of the approved extension request: schoolfinance@cde.state.co.us



<http://www.cde.state.co.us/cdefinance/sffinancialtransparency>

The Best School District: Financial Transparency Standard Template



Required Financial Transparency

**Colorado Revised Statutes, 22-44-304
(Commencing July 1, 2022)**

- ◆ District Adopted Budget - Including Uniform Budget Summary (current and prior two years)
- ◆ District Financial Audit (current and prior two years)
- ◆ Salary Schedules or Policies (current and prior two years)
- ◆ Financial Data File for FY21-22* (current and prior two years: FY19-20 and FY20-21)
- ◆ List of Waivers Received by the School District
- ◆ Standardized Description and Rational for Each Automatic Waiver
- ◆ Federal Form 990, 990-EZ, or 990-PF and any associated schedules
- ◆ Plan for Distributing Additional Mill Levy Revenue or Statement of Intent to Distribute
- ◆ Other District-Specific Financial Information

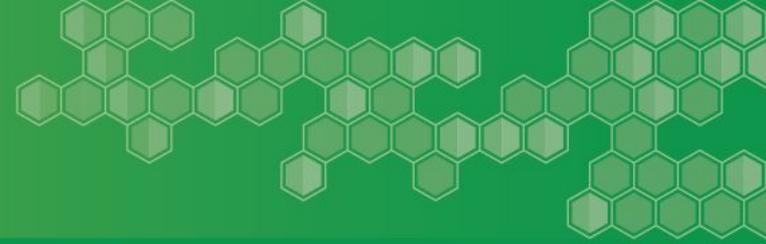
All documents above must be posted or updated within 60 days (30 days for waiver information) after completion or receipt of the applicable report, statement or document

*Financial Data File for FY21-22 is required to be posted no later than March 1st, 2023

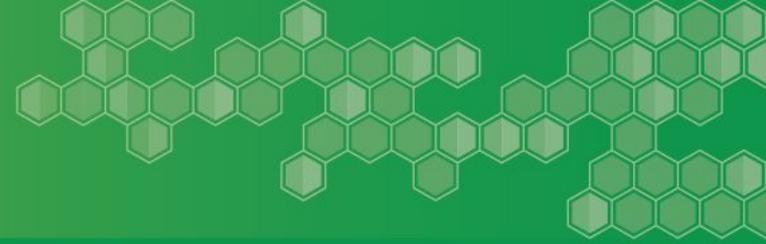
- ◆ **Link to Financial Transparency Website View:**
<https://www.cde.state.co.us/schoolview/financialtransparency/homepage>



Data Pipeline Submission



- **FY 2021-2022 Audit and Financial December Pipeline Deadlines**
 - December 31st for districts that do not require an extension
 - March 1st for districts that have an OSA extension
- **Several districts missed the deadline this year**
 - We recognize that this has been a challenging year in many aspects
 - Now is the time to proactively work to ensure deadlines are met next year
- **Districts should work with their auditor to ensure statutory submission deadlines are met**
 - The contract between the district and auditor should articulate statutory deadlines
 - Consideration should be given to include interim deadlines, e.g. draft for review by district
 - Contract could include expectations for support with Financial December Data Pipeline submissions
 - Consideration should be given to include consequences for late submission by the auditor



Jennifer Okes - Chief Operating Officer

Kate Bartlett - Executive Director, School District Operations

Tim Kahle - School Finance Program Director

Gene Fornecker - School Finance Senior Analyst

Yolanda Lucero - Fiscal Data Coordinator

Kelly Wiedemer - Fiscal Data Analyst

Mark Rydberg - School Finance Program Manager

Glenn Gustafson, CPA - Part-Time School Finance Program Manager

David Miller - Data Analyst

Megan Richardson - Program Associate

Rebecca McRee - Audit Supervisor

Ack! Who do I contact about what?!

Visit the [PSFU Contacts page](#) and see “Contact for questions about....”

Upcoming Events

- **Thursday, October 20**, 9:00am-10:00am: **Single Audit Process** - Best Practices for a successful single audit.
 - [Link to Meeting](#)
- **Thursday, October 27**, 9:00am-10:00am: **Budget Planning & Preparation: Part I** - Just in time for budget season, topics will include: Process, planning and guiding principles.
 - [Link to Meeting](#)

Contacts:

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