

Financial Policies & Procedures Meeting

September 15, 2023

District Facilitator: Ryen Russell, North Park R-1

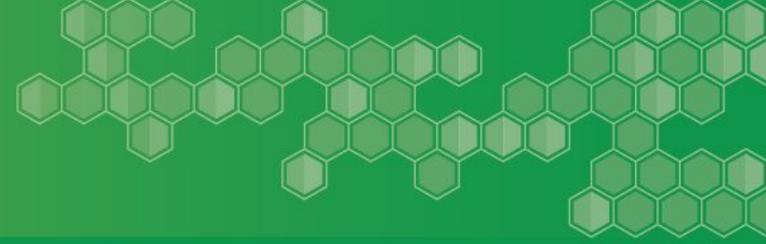


Approval of Agenda

Approval of Minutes

FPP Membership Updates





Departing District Members: Term ending August 2023

- Amanda Smith - Poudre R-1
- Jana Schleusner - Douglas County
- Dawn Chavez - Crowley County RE-1J
- Christine Reich - Telluride

Departing BOCES Members: Term ending August 2023

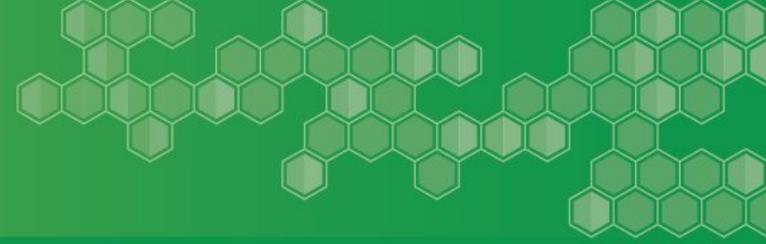
- Stephanie Hund - SE BOCES
- Mandi Birge - San Juan BOCES

Departing Charter Member: Term ending August 2023

- Jack Bay - Chavez Huerta Prep Charter

As FPP members with term's ending in August 2023, they were the voting members for the incoming FPP members.

FPP Membership Updates



New District Members: Term ending August 2027

- Linda Warhoe - Plainview RE-2
- Brian Gustafson - Poudre R-1
- Eric Burt - Archuleta 50JT
- Morgan Holzman - Cherry Creek
- Cathy Watts Academy 20

New District Members: Term ending August 2024

- Nikki Schmidt - Weld RE-4

New Alternate Member: Term ending August 2024

- Jamie Duran - Pueblo 70

New BOCES Members: Term ending August 2025

- Craig Bailey - East Central BOCES
- Mandi Birge - San Juan BOCES

New Charter Member: Term ending August 2025

- Sean Milner - American Academy Charter School



Legislative Session



School Finance Task Force

- SB23-287 creates a task force for the purpose of examining and making recommendations concerning making the school finance formula simpler, less regressive, and more adequate, understandable, transparent, equitable and student-centered
- School Finance Task Force website is available at:
<http://www.cde.state.co.us/cdefinance/schoolfinancetaskforce>

The Task Force shall make findings and recommendations regarding the following changes to the school finance formula for FY 2024-25:

- Eliminating the use of multiplicative indexes
- A recommendation concerning a revised cost of living factor
- Prioritizing student needs in the formula
- Revising the size factor
- Securing equalization in mill levy overrides

Bill Overview

- CDE must contract with a third-party entity to facilitate the task force and report to the General Assembly on formula changes by January 31, 2024.
- Furthermore, the task force is required to set parameters to examine and make recommendations concerning the components and costs necessary to adequately provide Colorado students with a free and uniform public education.
- The department is required to contract with **two independent entities to conduct school finance adequacy studies** that represent different perspectives concerning school finance.
- The independent entities' report of findings and recommendations must be submitted to the task force and to the General Assembly by January 3, 2025.

Public School Finance Task Force (continued)

- The first School Finance Task Force meeting was held on August 29th
- The second meeting was held on September 12th
- The next meeting is scheduled for Friday, September 29th from 11am-3pm
- Meeting resources are available on the [Task Force Website](#)

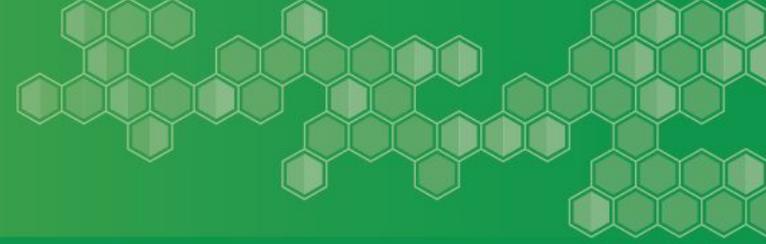
School Transportation Task Force

- [SB23-094](#) creates a Colorado School Transportation Modernization Task Force for the purpose of improving public school transportation services for students
- School Transportation Task Force website is available at:
<http://www.cde.state.co.us/transportation/schooltransportationtaskforce>

- The first Transportation Task Force meeting will be held on September 25th from 10:00 a.m. – 1:00 p.m
- The meeting can be live streamed at:
<https://youtube.com/live/BFKEo6dN9Lk?feature=share>

New At-Risk Measure

- [SB 23-287](#) includes a hold-harmless provision for at-risk funding for FY 2023-24
 - NOTE: At-risk funding for FY 2023-24 is based upon the historical criteria - Free and Reduced Price Lunch Eligibility
 - The only change for the current year is Medicaid eligibility is included in the Direct Certification process
 - The New At-Risk measure does not start until FY 2024-25
- For FY 2023-24, at-risk funding is the greater of at-risk funding for FY 2022-23 and FY 2023-24
- This hold harmless will be implemented as part of the annual mid-year true up of total program. District total program at-risk funding will be the great of number as stated above. Each district's funding will be adjusted by the higher at-risk funding amount

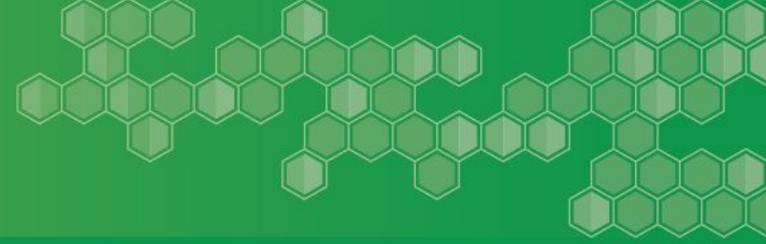


HB 22-1202 At-risk Student Measure For School Finance

- Created a new At-Risk Measure for the School Finance formula beginning in FY 2023-24
- Established a working group to provide input on several topics

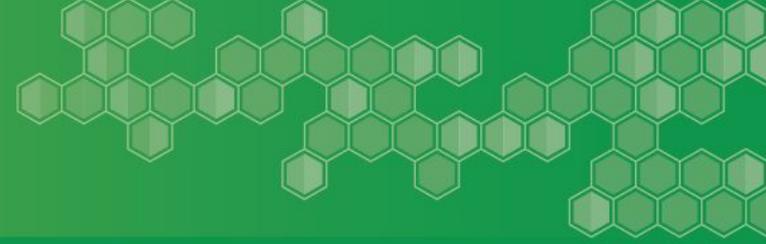
SB 23-287 Public School Finance

- Extends implementation of the new At-Risk Measure to FY 2024-25
- Explicitly allows CDE to collect information necessary for individual student census block groups
- Requires CDE to conduct pre-implementation modeling and testing of total program funding using the new at-risk factor measure and report findings by January 2024



The pilot engagement will include two rounds to solicit feedback:

- First round in June/July to gain feedback on the instructions for district use of ACS website tool. This will help ensure instructions to use the ACS tool are clear and easy to follow.
- Second round in November/early December to obtain actual student level census block information from volunteer districts. This will provide information to augment the statewide modelled data to provide more accurate pre-implementation modeling.
- Districts can participate in one or both rounds.



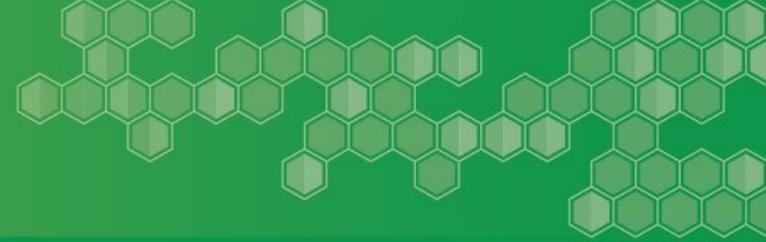
Anticipated Data Inputs:

- SASID
- Student Street Address
- Student City
- Student State
- Student Zip Code

Anticipated Census Block Data* Needed for New At-Risk Measure:

- SASID
- Tigerline ID
- Tigerline ID Side
- State Code
- County Code
- Tract Code
- Block Code

This data is generated from the American Community Survey tool.



Districts participating in the pilot will benefit the implementation statewide:

- Ensuring the process is streamlined
- Providing more accurate modeling data on the statewide financial impact of the new at-risk measure

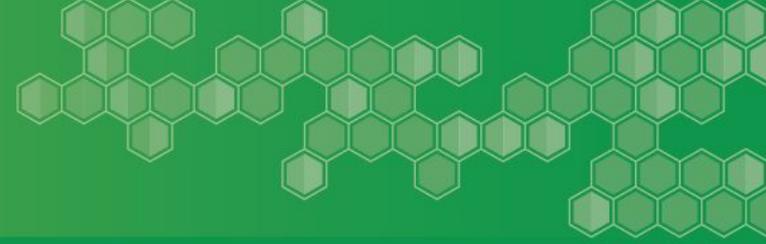
Districts participating in the pilot will benefit individually:

- Knowing actual financial impact to the district

Districts interested in participating should contact:

- Rich Hull - hull_r@cde.state.co.us
- Amy Carman - carman_a@cde.state.co.us

Mill Levy Certification



- **Current Law SB 22-238 Summary**

Property tax assessment. The bill makes the following changes to property tax assessment rates for the 2023 property tax year:

- the assessment rate for all **residential** property is reduced to **6.765 percent**, from 6.95 percent for single family property and from 6.80 percent for multifamily property; and
- the assessment rate for **nonresidential** property, other than oil and gas, agricultural, and renewable energy producing property, is reduced to **27.9 percent** from 29.0 percent.

When determining 2023 assessed values, the bill directs assessors to apply assessment rates to the actual value of residential property, less \$15,000, and to the actual value of improved commercial property, less \$30,000, so long as these subtractions do not cause the valuation for assessment of the property to fall below \$1,000.

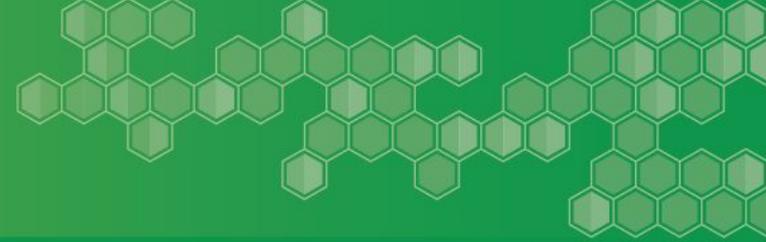
- Review the August 25 Preliminary AVs from Assessor
 - It may or may not comply with SB 22-238. The reduction of Actual Valuation (\$15K Residential & \$30K for some Commercial), new construction, assessment rates.

Mill Levy Certification -Prop HH will be decided by voters Nov. 7th

- CSFP Link to [HH](#) information
- Conditional on voter approval, changes property tax law including changes to assessment rates, valuations, classifications, **deadlines** for administering taxes...*allows the state to retain more revenue by modifying TABOR refund mechanism.*
 - Increase the residential Actual reduction from \$15K to \$50K. No change to commercial Actual reduction, \$30K.
 - Lowers residential Assessment rates, 6.7% instead of current law's 6.765%. Some Commercial ratchet down to 27.85% from 27.9%
- Deadline change if passed:
 - Current Dates Dec 10 Assessor provides AV. Changes to Dec 29
 - Current Dates Dec 15 District return Certified mills to County. Changes to Jan 5th.
 - At a minimum, alert Superintendent/BOE that normal dates might change.

Mill Levy Certification

Prop HH & SB22-238 Example



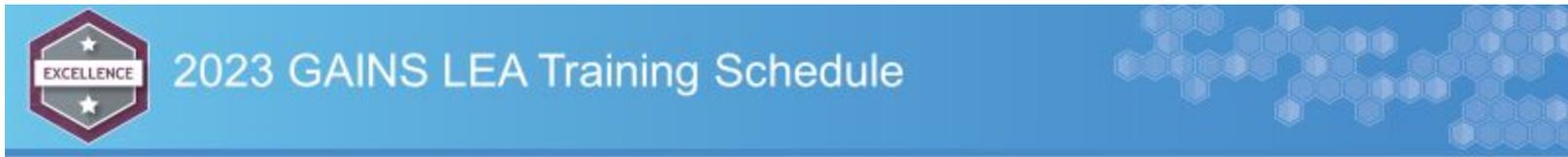
Residential-Single Family	SB22-238		Prop HH	HH vs. Current	
	2022	2023		2023	
	2022	2023	2023		
	Growth Rate	133.3%	133.3%		
Actual Value	375,000	500,000	500,000	0	0.0%
Actual Reduction	0	(15,000)	(50,000)	(35,000)	233.3%
Net Actual Value	375,000	485,000	450,000	(35,000)	-7.2%
Assessment Rate	6.9500%	6.7650%	6.7000%	-0.0650%	-1.0%
Assessed Value	\$26,063	\$32,810	\$30,150	(2,660)	-8.1%
Estimated Mills	100	100	100	0	0.0%
Tax Paid	\$2,606	\$3,281	\$3,015	(266)	-8.1%
	\$ Var to FY22	\$675	\$409		
	% Var to FY22	26%	16%		
	Reduction % Var	-3.0%	-10.0%		
<i>The Larger the Actual Value the lower the reduction impacts</i>					

Grants Fiscal Updates

GAINS Trainings or LEAs

GAINS Trainings for LEAs

CDE's GAINS webpage: <https://www.cde.state.co.us/gains/gainstrainings>



EXCELLENCE 2023 GAINS LEA Training Schedule



Sep. 19
Alamosa
Location: Adams State College



Sep. 20
Pikes Peak
Location: Pikes Peak BOCES



Sep. 25
Grand Junction
Location: Colorado Mesa University



Sep. 27
Metro (Location Change)
Location: Front Range Community College



Sep. 28
Fort Morgan
Location: Fort Morgan School District

Training Objectives:

- General Navigation
- Funding Applications
- Reimbursement Requests
- Consultant Checklist, History Log and Comments

6



Supporting Colorado Teachers Program ("DonorsChoose Grant")

Supporting Colorado Teachers Program ("DonorsChoose Grant")

Overview

- The ESSER 2 state set-aside fund was used to create the [Supporting Colorado Teachers Program](#) grant
- In collaboration with DonorsChoose, CDE provided [\\$11 million in ESSER funding](#) for PK-12 educators to request academic supplies for up to \$1,000 from DonorsChoose. This included up to approximately \$800 in materials + shipping/processing/ labor + administrative fees

Eligibility

- DonorsChoose was responsible for vetting all projects for posting to the DonorsChoose website and applying CDE funding
- Eligible educators include: Full-time Colorado public school educators whose main responsibility (at least 75%) is to directly teach or counsel students
 - Examples of eligible educators include: PK-12 classroom educator, school librarian, school nurse, school psychologist, etc.
- Request must be under \$1,000
- Request could only include eligible items. Must be:
 - A connection to recovery from the pandemic
 - Academic materials that students need to recover from learning loss, **OR**
 - Social-emotional or mental health support materials to help with the impact of COVID-19 on student mental health
 - No food/clothing, no staff stipends, no subscriptions with a term date beyond Sept. 30, 2023.

Supporting Colorado Teachers Program ("DonorsChoose Grant")

Timeline and Receipt of Supplies

- Once approved, materials are ordered by DonorsChoose and should arrive at the school within approximately 1 week.
- Once materials arrive at the school, they become district property
 - School principals are contacted by DonorsChoose, where possible, to know to expect the arrival of materials
- Districts and schools do not have a responsibility to track, monitor, or report on ordered/received materials

District Notifications

- District leaders may sign up with the [DonorsChoose District Partnership](#) program to receive:
 - Automatic alerts for school leaders every time a new project is posted.
 - Ability to track all donated materials and receive updates on projects.
 - An annual report for district leaders.

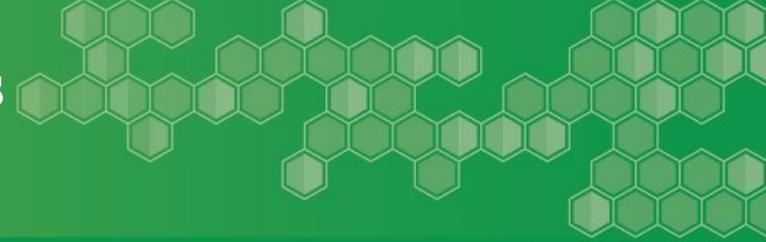
Outcome of Campaign

- The campaign was live from Thursday, Aug. 24 through Friday, September 1
- All \$11M and \$800K from DonorsChoose was fully expended.
- 12,928 teacher projects from 167 school districts were funded through this program

Universal Preschool Program Updates



Universal Preschool Program Updates



Overviews of provider guidance documents have been published on the CDEC website and can be found at:

<https://cdec.colorado.gov/universal-preschool-provider-information>

Overall guidance related to funding information can be found at:

https://docs.google.com/document/d/1JICo1leV9ydmLLC3woIJmrQ_HgvnTuvIBJDzUFPtMRA/edit

More Detailed Provider Funding Guidance can be found at:

<https://docs.google.com/document/d/1Z7uv-VGr2bWEMCW2q29Pbv5fNYj iq84g5VuYQJDJqGY/edit#heading=h.gjdgxs>



Universal Preschool Program Updates

Reserve Coding

Pursuant to Section 26.5-4-208(5), C.R.S., a preschool provider that receives Universal Preschool funding shall use the money only to pay the costs of providing preschool services.

Proposal: Create a Universal Preschool Program Reserve Account
Code = 6725

This code would be used if 3897 Expenditures are less than 3897
Funding in any given year

Note: Grant codes associated with CPP (3141 Grant Code and 6724
CPP Reserve Account Code will remain open into FY 2023-24 and
going forward.)

Universal Preschool Program Updates Guidance for Chart of Accounts Handbook

Allowable Coding

Revenue Source Code 3010 with Grant Code 3897

General Education Expenditures with Grant Code 3897

- Program Code 0040: General Preschool Education OR
- 21XX through 29XX Support Program Codes
- Use the normal object codes

Special Education Expenditures with Grant Code 3897

- Program Code 1700: Special Education
- Use the normal object codes

Universal Preschool Program Updates Guidance for Chart of Accounts Handbook

Non-Allowable Coding

- 0040 Preschool Program Code + 3130 SPED Grant Code

Expenditures coded with 1700 + 3897 will be incorporated into the MOE calculation.

Universal Preschool Program Updates

Indirect Cost Rates

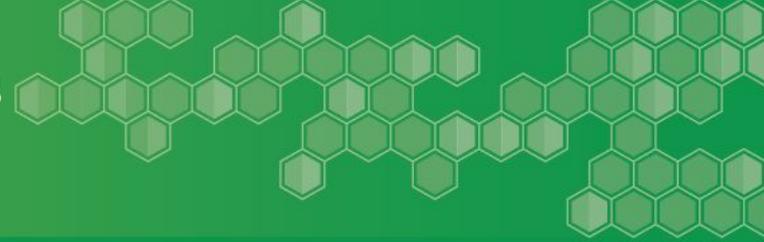
Pursuant to Section 26.5-4-208(5)(e), C.R.S., the allowable costs of providing preschool services can include a reasonable allocation of overhead costs as provided by department guidance.

In order to provide guidance prior to the establishment of a formal rule, CDEC has considered the use of the following:

CDEC guidance follows the same indirect cost rates published for FY 2023-24 by the Colorado Department of Education Indirect Cost Rates for All Districts at: <http://www.cde.state.co.us/cdefinance/icrc>

Universal Preschool Program Updates

Questions re Charter Schools



Please clarify how Universal Preschool funding for district charter schools are being processed? Does the funding for preschool students enrolled in a district charter schools go directly to the charter school as a private provider instead of to the school district? Districts reported that they did not see funding for charter school students in the first payments.

Charter Schools are considered private providers, with funding directly going to the site licensed provider directly.



Universal Preschool Program Updates

Questions re 3 Year Old Funding

The historical allotment for three-year-olds will be paid directly to the school district in total once providers verify enrollment per the process designated by CDEC and the payment vendor. This process will take place and providers will receive total payment in Fall of 2023 based on the school district attestation.

CDEC is funding students with disabilities *in addition to* this historical allowance on a monthly basis once providers verify their enrollment. School districts will attest to their three-year-olds as a condition of receiving payment, and additional reporting requirements will be in place according to CDEC policies. End-of-year student level reporting will be a condition of future payments.

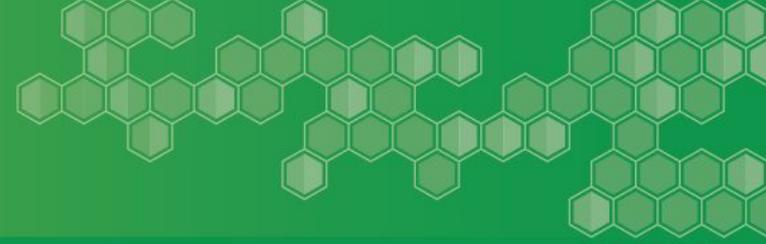
The payment contractor will provide more detailed guidance on how providers should count enrolled three-year-olds with an IEP to ensure accurate payment in the next week. School districts will attest to their three-year-olds as a condition of receiving payment, and additional reporting requirements will be in place according to CDEC policies. End-of-year student level reporting will be a condition of future payments.

Provider Payments Guidance

<https://docs.google.com/document/d/1nZVdP9e6XFuf-sL-gcuDpLTQyjmudby8UIYHiAknueA/edit>



Office of the State Auditor Updates



School District Fiscal Health Report

Legislative Audit Committee for School Fiscal Health

October 16th 10:30 am

Extension Process

<https://apps.leg.co.gov/osa/lg>

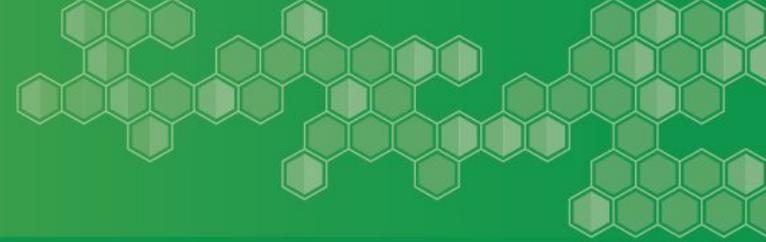
GASB 96

Subscription-Based Information Technology Agreements (SBITA)

(Rydberg)

GASB 96 - (SBITA)

Summary



- **A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.**
 - Under this Statement, a government generally should recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability.
 - The subscription liability should be initially measured at the present value of subscription payments expected to be made during the subscription term.
 - A government should recognize amortization of the discount on the subscription liability as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.
 - The subscription asset should be initially measured as the sum of (1) the initial subscription liability amount, (2) payments made to the SBITA vendor before commencement of the subscription term, and (3) capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term.
- **This Statement provides an exception for short-term SBITAs. Short-term SBITAs have a maximum possible term under the SBITA contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Subscription payments for short-term SBITAs should be recognized as outflows of resources.**

District & Auditor GASB 96 Considerations

- Identify district tech software annual subscriptions more than a year.
 - Financial Software/ERP
 - Student Information Software (SIS)
 - Nutritional Services, Bus Software, others
- Auditor conversation regarding:
 - Materiality needed for FY 23 and going forward.
 - Some auditors are using the GASB 87 Lease spreadsheet to do the present value calculations for GASB 96 (SBITA)
- However....
 - If you have a large purchase (larger districts)
 - A multiple-year agreement
 - A “lengthy” implementation period
 - They will probably implement GASB 96 for your district

GASB 96 - (SBITA) COA Subcommittee - Recommended New Account Codes

Expense/Object Codes

0535 – Subscription Based Software (short term agreement) – Used to account for short-term (year-to-year agreement) or small amount software licensing agreements not subject to GASB 96 - SBITA (non-bold; rolls to 0500)

0736 – Subscription Based Software (long term agreement) – Used to record the initial total amount of software licensing agreements subject to GASB 96 – SBITA (non-bold; rolls to 0730)

0830 – Interest on Leases – Interest (either paid or imputed) on Leases subject to GASB Statement No. 87, Subscription-Based Information Technology Agreements (SBITA) subject to GASB Statement No. 96 and other lease interest.

0913 – Principal on Financing Arrangements – Principal portion of payments made for capital financing, Subscription-Based Information Technology Agreements (SBITA), Certificates of Participation activity and non-voter approved debt. See Appendix L, “Capital Leases,” or “Leases, after GASB Statement No. 87” or GASB Statement No. 96 CDE Fact Sheet on SBITA agreements for additional information.

Source Code

5400 – Capital Financing Proceeds - Used to classify the acquisition of capital assets through a capital financing agreement instead of using a conventional loan process. This code will be used for Leases under GASB Statement No. 87 and Subscription-Based Information Technology Agreements (SBITA) under GASB 96.

GASB 96 - (SBITA) CDE Fact Sheet/Journal Entries

CDE Fact Sheet

“A SBITA is defined as a contract that conveys control of the right to use another party’s (a SBITA vendor’s) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.”

The journal entries below illustrate how a \$100,000, Elementary Instruction-related Subscription-Based Information Technology Arrangement (SBITA) may be recorded at the Governmental Fund level:

Governmental Fund - Initial Journal Entry – New SBITA		Debit	Credit
10-XXX-XX-0010-0736-000-0000	Instruction-Related SBITA	\$100,000.00	
10-000-00-0000-5400-000-0000	Other Financing Sources - SBITA		\$100,000.00
	<To record the expense and other financing source of a new SBITA>		

Governmental Fund – SBITA Payment		Debit	Credit
10-XXX-XX-0010-0913-000-0000	Principal – SBITA Payment	\$30,000.00	
10-XXX-XX-0010-0830-000-0000	Interest – SBITA Payment	\$ 1,000.00	
10-000-00-0000-81XX-000-0000	Cash		\$31,000.00
	<To record payment for right to use SBITA Asset>		



Financial Reporting Updates

Subcommittee Chart of Accounts and Financial Transparency

Subcommittee Chart of Accounts and Financial Transparency

District Members

Ashley Zhang, Accounting Supervisor, Mesa 51

Jamie Duran, Finance Coordinator, Pueblo 70

Kirk Youngman, Manager-Enterprise Systems, St Vrain

Lana Niehans, Director of Budget and Finance, Pueblo 60

Meghan Deutsch, Accounting Manager, Adams 12

Colorado Department of Education

Dawna Gudka, Data Specialist, IMS Data Service

Peter Hoffman, Data Specialist, IMS Data Service

Sondra Vela, Grants Fiscal Analyst, Grants Fiscal

Lindsey Heitman, Principal Consultant, IMS Data Service

Colorado Department of Education - School Finance

Gene Fornecker, School Finance Senior Analyst

Glenn Gustafson, School Finance Program Manager

Kelly Wiedemer, Fiscal Data Analyst

Yolanda Lucero, Fiscal Data Coordinator



Subcommittee Chart of Accounts and Financial Transparency

Meeting Seven, Part 3: Object Codes Continued September 6th, 10-11:30am

Meeting Seven, Part 4: Object Codes Continued
October 10th, 10-11:30am

Meeting Eight: Job Codes
TBD

Meeting Nine: Financial Transparency - Changes/Enhancements
TBD

Meeting Ten: Wrap Up
TBD

Subcommittee Chart of Accounts and Financial Transparency

[Request Form for Topics/Ideas](#) -

We created a form to share at the upcoming FPP meeting - for business officials to share topics that they would like the sub-committee to address.

Future FPP - [Recommendations](#)

Collection Updates

CDE-40 Transportation Finance December

Collection Updates

CDE-40 Transportation

FY 2022-23 - Submission Opened July 1

- Due September 15th - No Extensions!
- CDE is not Permitted by statute to Grant Extensions past September 15th – If the submission is not complete the District will not receive reimbursement funding.
- 1st Payment to be Issued November 15th

School Auditing: Training and Office Hours

http://www.cde.state.co.us/cdefinance/auditunit_trainings

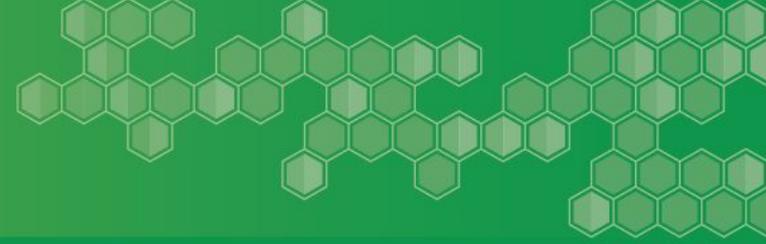
- Transportation CDE-40 FY22/23 August 3, 2023 (10:00 AM)
- CDE-40 Office Hours September 7, 2023 (1:00 PM)

Transportation Funding Webpage Resources

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

- Audit Resource Guide
- Training Video Series: The Transportation CDE-40 Step by Step
- Transportation CDE-40 Form Assistance: One Hour Sessions





Open for Submissions

Submissions are Due December 31st

- Extensions through Office of State Auditor

Financial Data Warehouse Reports Excel reports

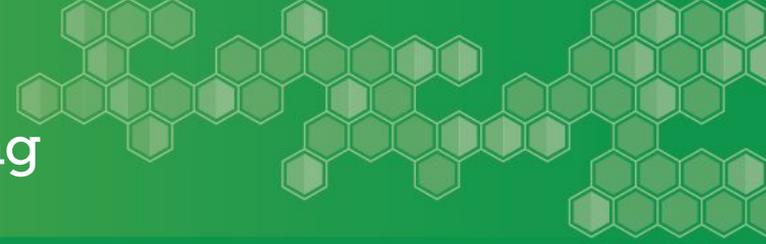
- July 1 through June 30
- July 1 through August 31st

Planned Office Hours, Overview of

- 09/21/2023 Data Submission
- 10/05/2023 Data Pipeline Cognos Reports
- 10/12/2023 Data Pipeline Pipeline Resources

Educational Services for Students Awaiting Trial as an Adult Funding

Educational Services for Students Awaiting Trial as an Adult Funding

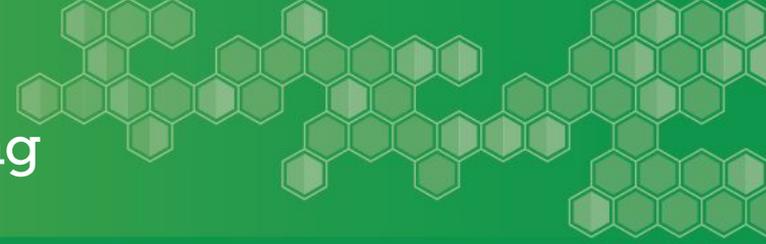


With the passage of SB10-054 and pursuant to 22-32-141 C.R.S., if a juvenile is held in a jail or other facility for the detention of adult offenders pending criminal proceedings as an adult, the school district in which the jail or facility is located shall provide educational services for the juvenile upon request of the official in charge of the jail or facility.

In August, individual emails were sent to the 65 Districts and the Jail Facilities that are within the Districts boundaries to notify them of the submission process, including:

- Access to syncplicity folders
- **Intent to Request Funding Form**
- Educational Services Worksheet for reporting

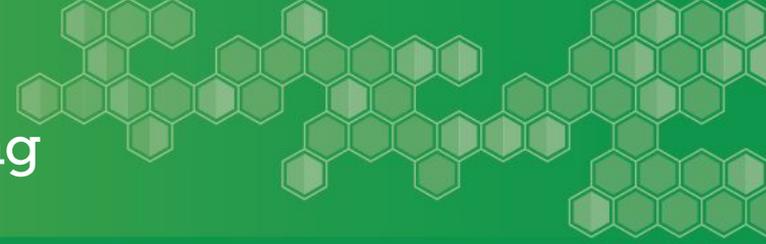
Educational Services for Students Awaiting Trial as an Adult Funding



Districts providing educational services to students as described above are eligible for per pupil funding as follows:

Funding Option 1

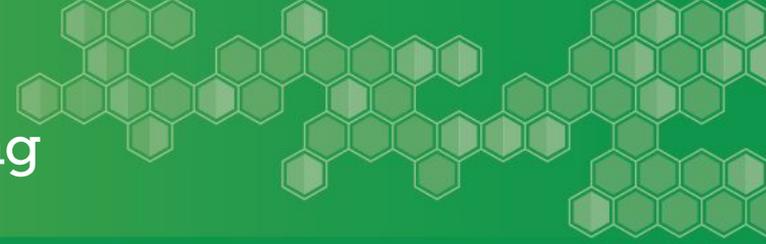
If the school district is providing educational services to the juvenile as of the pupil enrollment count date, the school district may include the student in its funded pupil count.



Funding Option 2

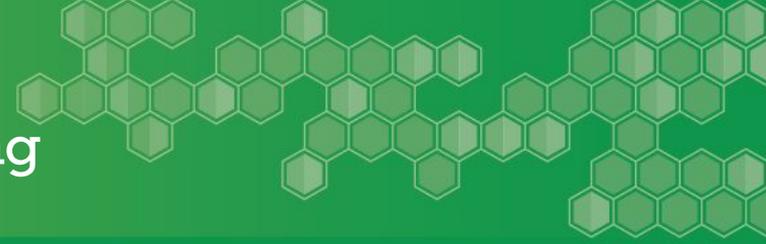
If the school district begins providing educational services to the juvenile after the pupil enrollment count date,

The school district may seek reimbursement for the costs incurred from the school district or charter school that included the juvenile in its funded pupil count- prorated for the period of time for which the school district requesting reimbursement provides educational services (not to exceed the reimbursing school district or charter school's per pupil revenue for the applicable school year).



Funding Option 3

If the juvenile was not included in any school district or charter school's funded pupil count as of the pupil enrollment count date, the school district may seek reimbursement from the department of education- prorated for the period of time for which the school district requesting reimbursement provides educational services (not to exceed the state average per pupil revenue for the applicable school year).



Additional Funding

In addition to per pupil funding as described above, a school district that provides educational services shall receive from the department of education an amount equal to the daily rate established pursuant to section 22-54-129 for educational services provided by approved facility schools.

For additional information, visit the following webpages

[Educational Services for Students Awaiting Trial as an Adult](#)

[Special Education in County Jails Fact Sheet](#)

School Finance and Student Count Updates

Student October Resources and Edits

- Student October Count Snapshot is now open.
- Districts are currently working on uploading their Student interchange files into the Data Pipeline in order to generate October Count Snapshots.
- Student level data reported in Student October are used to determine the various counts (funded pupil, at-risk, ELL) used in calculating Total Program for each district.
- To ensure accurate calculations, districts are encouraged to validate their data which includes monitoring various reports available to them through the CEDAR (Cognos) system which pulls data from Data Pipeline.



COLORADO
Department of Education

2023-2024
Getting Access to Student October
Reports within Data Pipeline

Brooke Wenzel
wenzel_b@cde.state.co.us

Terminology



CEDAR (Cognos): Type of report in which the user can view applicable reports that are formatted in a user-friendly environment.



Interchange: Files or “ingredients” that are uploaded throughout the year in Data Pipeline to CDE. These files are used to make up a collection or snapshot.



Snapshot: A date in time when data is pulled from the appropriate interchanges, also commonly called a collection.



IDM: Identity management. A single sign on system, allowing the user to navigate between the applications without entering user ID information a second time.

Why Get Access to Student October Reports?



- Another set of eyes on Enrollment data
 - Pre, Mid and Post monitoring
 - Error-free data does not meet accurate data
- Prevent audit issues
 - Over and under reporting of funded pupil and at-risk counts
- Supports cross department collaboration

LAM – Local Access Manager



IdM Website



OCT~LEA VIEWER

Applications

- [Ascend IEP](#)
- [CEDAR \(Colorado Education Data Analysis and Reporting System\)](#)
- [Data Pipeline](#)
- [EDIS \(Educator Identification System\)](#)
- [ESSU Data Management System](#)
- [EZREPORTS](#)
- [Facility Schools Student Data System](#)
- [IDEA Budget and Expenditures System](#)
- [LACES](#)
- [RANDA \(Colorado State Performance Management System\)](#)
- [RITS \(Record Integration Tracking System\)](#)
- [SEEDC \(Student Engagement Evaluation Data Collection\)](#)
- [SMART \(Students Migrating Academically on the Right Track\)](#)
- [State Accountability Data Tool](#)
- [Transportation: CDE 40](#)
- [UIP \(Unified Improvement Planning Online System\)](#)

Registration and Access

- [Access Management](#)
- [BOCES Agreement \(PDF\)](#)

Password Assistance

- [I Forgot My Password](#)
- [Request for Assistance](#)
- [Contact Us](#)

FAQ and User Guides

- [Quick Guide for Access Management \(DOCX\)](#)

Policies and Privacy

- [Acceptable Use Policy](#)

Callouts:

- Cognos (CEDAR)** (Green box) points to CEDAR and Data Pipeline.
- Data Pipeline** (Yellow box) points to Data Pipeline.
- Identity Management** (Blue box) points to Access Management.
- RITS (Record Integration Tracking System)** (Red box) points to RITS.

How to get access? - CDE Application Login



Navigating CEDAR

More Information About
Cognos -> [Cognos Report Guide](#)

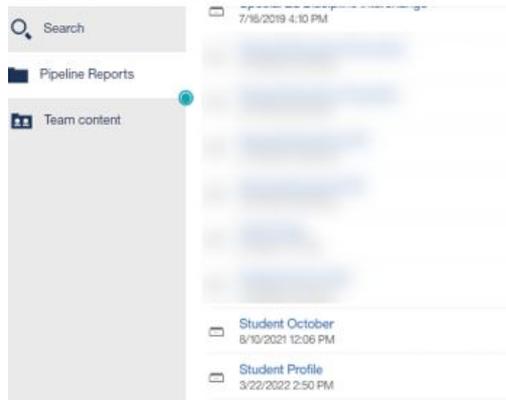
■ Pipeline reports folder:

Select this folder to view available report categories (files)

■ Pipeline Reports

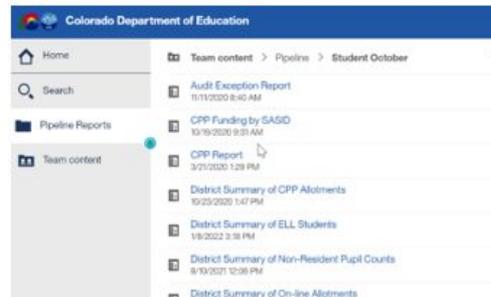
📁 Reports category file:

Reports are organized based upon a user's access permissions in IdM. Each file represents reports connected to a specific data collection/IdM user role. OCT data respondents should have access to the Student Profile and Student October report categories.



📄 Report:

Within each report category file is a list of all available reports. Select the desired report from the list.



What am I getting access to? - List of Helpful Reports

- District Summary of Pupil Counts
- District Summary of Pupil Counts Comparison (below)
- School Summary of Pupil Counts
- School Summary of Pupil Counts Comparison

District Summary of Pupil Counts Comparison

Colorado Department of Education
District Summary of Pupil Counts Comparison

Page: 1

		Current Year Total	Prior Year Total	Difference	
District Students	Count Full Time	2,907	3,244	-337	
	Count Half Time	10	49	-39	
	Count Not Eligible	36	15	21	
	FTE Full Time	2,907	3,212	-305	
	FTE Part Time	5	18	-13	
	FTE CPP/ECARE	0	37.5	-37.5	
	Total FTE	2,912	3,267.5	-355.5	
	Total Count	2,953	3,308	-355	
	Non-District Students	Count Full Time	0	71	-71
		Count Half Time	0	100	-100
Count Not Eligible		0	1	-1	
FTE Full Time		0	0	0	
FTE Part Time		0	20.5	-20.5	
FTE CPP/ECARE		0	100.5	-100.5	
Total FTE		0	121	-121	
Total Count		0	172	-172	
Totals	Total FTE	2,912	3,388.5	-476.5	
	Total Count	2,953	3,480	-527	
	Free Lunch	1,260	1,580	-320	
	Free Lunch %	43	45	-2	

	Current Year Total	Prior Year Total	Difference
Totals Reduced Lunch	260	300	-40
Reduced Lunch %	9	9	0
Free and Reduced Lunch Count	1,520	1,880	-360
Free and Reduced Lunch %	51	54	-3

On the next page...

Non-District Counts would be a concern

Navigation for multiple page reports

8/28/23

Top Page up Page down Bottom

11:16 AM



What is PII?

- Personally Identifiable Information (PII) is defined by state and federal laws as information that, alone or in combination, personally identifies an individual
 - This includes direct identifiers (i.e., student and staff names, SASID, EDID, etc.)
 - Includes information that when combined is identifiable
- Colorado's Student Data Transparency and Security Act outlines requirements for how Student PII is collected, used and shared
- CDE has prepared guidance on how to comply with this and other privacy laws which can be found [here](#).

Upcoming Changes to Student October Data

- New Error to check Free/Reduced Lunch tolerances from prior year
 - 10% tolerance on Free and Reduced Lunch funded count, All K-12 students (regardless of Pupil Attendance Information)
- New Error to check FTE tolerances from prior year
 - 10% tolerance on FTE, All K-12 students (regardless of Pupil Attendance Information)
- Updated Verification Form to include last year's data
 - Verification form includes table from “District Summary of Pupil Counts” Report
 - Will include 2023-2024 and 2022-2023 data

Student October Count Data Submission Timeline (Key Dates)

- **Monday, October 2nd**
 - Official Count Day 2023
- **Tuesday, October 24th**
 - Target date for districts to be error-free in their data (allows time for data validation before submission)
- **Wednesday, November 1st**
 - Target date to review Cognos Reports for Data Validation
- **Friday, November 10th**
 - Deadline to submit data
- **Tuesday, November 14th**
 - Deadline for Duplicate Funding Documentation
- **Wednesday, November 22nd**
 - Deadline to re-submit data
- **Friday, December 1st**
 - District signature pages due to CDE



Contact Info

Brooke Wenzel
wenzel_b@cde.state.co.us
720-441-7963

Identity Management/Data Pipeline

CDE School Finance Training Opportunities

Theory of Action: Provide a Tiered System of Supports



CDE School Finance Training Opportunities

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

Online Trainings (All meetings 9-10:30 am)

- **Audit and Pipeline**
 - Governmental Accounting Basics - (6/26/23)
 - Audit Preparation Checklist/Training - (7/20/23)
 - Data Pipeline Part I Submission Process - (9/21/23)
 - Data Pipeline Part II Cognos Reports - (10/5/23)
 - Data Pipeline Part III Website Resources - (10/12/23)
- **School Finance**
 - Grant Management 101 Part I - (10/19/23)
 - Budget Part I: Timeline & Guiding Principles - (10/26/23)
 - School Finance 101 Part I - (11/2/23)
 - School Finance 101 Part I - (11/9/23)
- **Mill Certification**
 - Certifying District Mills (11/13/23)
 - Certifying District Mills (11/30/23)
 - Certifying District Mills for 100% Local (11/30/23) **2-3:30PM**

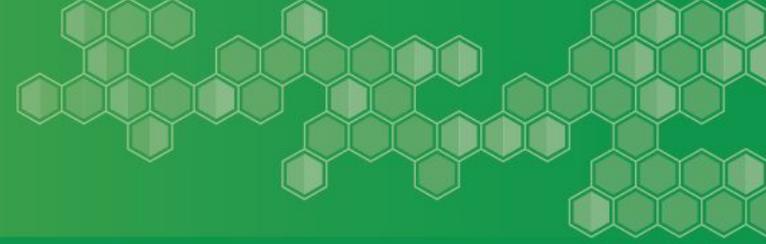


Regional In Person Trainings

- Regional Trainings
 - Southeastern BOCES/Lamar - (10/5/23)
 - Mountain/Western Slope (2/1/24) Site TBD
 - Northeast (4/4/24) Site TBD

FPP Meetings All meetings start at 9:30 am

- Thursday, November 16, 2023
- Thursday, February 22, 2024
- Thursday, April 25, 2024
- Thursday, June 20, 2024



- Cohort 2024 membership application will open in September 2023 & start in January 2024. Open to all district *lead business officials*. **Prioritized by:**
 - Size of district and finance department FTE
 - Years of experience as district lead business official
 - 15 Districts
- Cohort members commit to one year of structured school finance learning & practices.
 - 1 hour individual check-ins twice a month
 - Requested Site Visits
 - 2 hours per month group class learning.
- Application link will be sent out via the Listserv in September. Interview and selection in October/November.

Other Topics of Interest

- [CASB](#) - Colo Assoc of School Boards
- [CASBO](#) - Colo Assoc of School Business Officials
- [CASE](#)- DBO Colo Assoc of School Executives-Dept of Business Officials
- [CGFOA](#) - Colo Gov't Finance Officers Assoc
- [COCPA](#) - Colo Society of CPAs

Meeting Adjourn

