

Data Pipeline Website Resources Fiscal Year 2023-24

October 3, 2024

Today's Agenda



Agenda

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Key Dates

Key Dates



Key Dates

- Soft Open available on August 1st
- Official Open September 16th
- Submissions are Due December 31st
- Extensions can be granted to extend deadline to March 1, 2025

Resources

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

Data Pipeline Submission



Due December 31st, 2024 to CDE and OSA

- FY 2023-24 Financial Audits with Single Audit if required

Due December 31st, 2024 to CDE

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

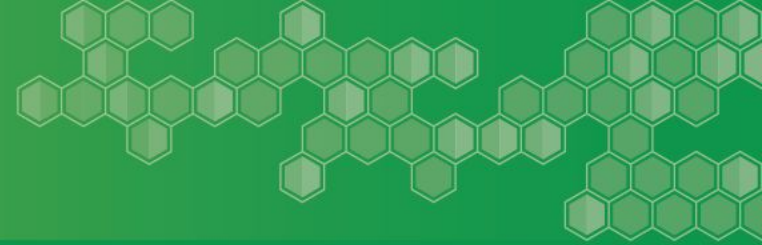
A District may request a 60-day extension (usually through March 1st), with the Office of the State Auditor.

- 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, 2024

Website Resources



Data Pipeline Website Resources



School Finance Office

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

Statutory Compliance and Reporting

- [Critical Dates - FY 2024-2025 \(PDF\)](#)
- Budget Templates - FY 2024-2025
 - Required: [Uniform Budget Summary \(XLS\)](#)
 - Optional: [CDE-18 with links to Uniform Budget Summary \(XLS\)](#)
 - Optional: [CDE-18 with Salary Schedule Links and Uniform Budget Summary \(XLS\)](#)
 - [Budget Appropriation Resolution](#)
- School Finance Templates
 - [Audit Workpaper](#)
 - [Budget FY25 Template](#)
 - [Bank Reconciliation](#)
 - [Bank Reconciliation - Full Year](#)
 - [Business Manager Year-Round Monthly Calendar](#)
 - [Charter Flow-Through](#)
 - [Quarterly Financial Statements](#)
 - [Sample Licensed - Salary Schedule Scattergram](#)
 - [Sample Classified - Hourly Schedule Scattergram](#)
- [Financial Audit Law and Submission](#)
- [Network Charter Schools Financial Audit Requirements \(updated 09/13/2018\) \(PDF\)](#)

- [Data Pipeline](#)
 - [Data Pipeline: Quick Reference](#)
 - [Data Pipeline: Reconciliation Checklist](#)
 - [Data Pipeline: Finance December Details](#)
 - [Data Pipeline: Helpful Hints for Business Rules](#)
 - [Data Pipeline: Single Sign-on](#)
 - [Assurances for Financial Accreditation](#)
 - [Where Do I Send My Audit?](#)
 - Revenue reports and check figures for FY 2023-2024:
 - [Financial Data Warehouse Sub-Recipient Report](#)
 - [State revenue check figures \(XLS\)](#)
 - [PERA: Modified Accrual Calculation \(XLS\)](#). The District/BOCES percentage to populate the Calculation Worksheet is available on the School Division Trust Fund report accessed through the [PERA STARS](#) portal. Not to be used by DPS/DPS charter schools a different schedule applies.
 - [USDA Foods check figures \(XLS\)](#)
 - [Worksheet to Calculate Voter Approved MLO Revenue by county \(XLS\)](#)



Data Pipeline Quick Reference

Data Pipeline: Quick Reference

http://www.cde.state.co.us/cdefinance/dpqr_fy24

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	2023-2024
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"

3) Review and Correct the 1st Tier Edit Errors

Data Pipeline: Quick Reference

6) Finalize Uploaded Data

Select "Finance December" then select "Status Dashboard"

Status Dashboard Selections

File Type	Finance December
School Year	2023-2024
Organization/LEA	Select your District/BOCES

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

Confirm: You allow CDE to generate restricted and unrestricted cost rates for your district. These rates are based on the data submitted in FY2023-24 to be used in FY2025-26. The restricted and unrestricted rates can be viewed in the Indirect Cost Report within Data Pipeline Cognos Reports.

7) Audit Complete – Send electronically to CDE and State Auditor

Where to send

Colorado Department of Education

Submit electronically to:

schoolfinance@cde.state.co.us

Where to send

Office of the State Auditor

Local Government Audit Division

Submit electronically to: osa.lg@state.co.us

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

Reconciliation Checklist

Data Pipeline: Reconciliation Checklist

http://www.cde.state.co.us/cdefinance/dpcl_fy24

Section 1: Items to Submit to CDE

1. FY23-24 Financial Audit
2. FY23-24 Accreditation Report
3. FY23-24 Single Audit- Districts that expend \$750,000 or more in Federal Awards.
4. FY23-24 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

Section 2: Auditors Integrity Report

1. Please make sure your audit contains a “Final” version of the Auditor’s Integrity Report (report will say “Final” at the bottom)
2. Please review the data submitted for every fund on the report:
 - a. Do all Beginning Fund Balances match the audit?
 - b. Do all Revenues match the audit?
 - c. Do all Expenditures match the audit?
 - d. Do all Ending Fund Balances match the audit?
3. If there are funds on the Auditors Integrity Report that do not match the audit, please contact CDE to discuss before submitting the audit to CDE.

Data Pipeline: Reconciliation Checklist

Section 10: Grant Revenue Received Reconciliation Report

1. All amounts shown in column #9 relate to the Grant Revenue Received “W” edit shown on the Edit Error Detail Report Roll-up. All amounts in column #9 must be explained.
2. Amounts in column #9 are most often “timing issues”. Do not reconcile amounts in column #9 by simply stating “timing issue” – instead, explain the nature of the timing issue. EG - *“The difference for grant 4010 is \$1,500. This amount relates to a check from CDE dated June 25th, 2024. This amount was recorded by the district as a grants accounts receivable.”*
3. Ensure that the appropriate source code was used for the grants being reported.

Section 11: Submission of Audit Report and Supporting Documentation

1. Colorado Department of Education, Public School Finance Unit
Submit electronically to: schoolfinance@cde.state.co.us

What to Send

- 2023-2024 Financial Audit
 - Accreditation Report
 - 2023-2024 Charter School Audits, if applicable
 - Single Audit, if issued separately (2 CFR part 200, subpart F)
– Districts that expend \$750,000 or more in Federal Awards.
 - Reconciliation Reports and Other Supporting Documentation
2. Office of the State Auditor, Local Government Division
Submit electronically to: osa.lg@state.co.us
Website Submission: <https://apps.leg.co.gov/osa/lg>



Data Pipeline Finance December Details

Data Pipeline: Finance December Details

http://www.cde.state.co.us/datapipeline/per_december-finance

Overview

The Financial December collection is how annual financial data which matches independent financial audits is transmitted.

File Layout and Definitions

- [File Layout and Definitions for Finance December FY2024 \(PDF\)](#) (posted 07/08/24)
- [File Layout and Definitions for Finance December FY2023 \(PDF\)](#) (posted 07/11/23)
- [File Layout and Definitions for Finance December FY2022 \(PDF\)](#) (posted 08/11/22)

Business Rules

Business Rules - [Helpful Hints](#)

- [Business Rules for Finance December FY2024 \(XLSX\)](#) (updated 08/19/24)
- [Business Rules for Finance December FY2023 \(XLSX\)](#) (posted 07/11/23)
- [Business Rules for Finance December FY2022 \(XLSX\)](#) (posted 08/11/22)

Data Pipeline: Finance December Details

File Layout and Definitions, aligns with the Chart of Accounts

Name of Field	Field Length	Text Start Position	Text End Position	CSV order	Excel Column	Examples	Remarks
FINANCIAL DECEMBER FILE							
NOTE: ZERO-FILL ALL NON-APPLICABLE FIELDS							
* Indicates required							
School District/BOCES Code*	4	1	4	1	A2		
Admin Unit/SOP Code*	5	5	9	2	B2	00000	Currently Zero-Filled
School Code*	4	10	13	3	C2		Zero-Filled When Appropriate
Fund Code*	2	14	15	4	D2		
Location Code*	3	16	18	5	E2		
Special Reporting Element Code*	2	19	20	6	F2		
Program Code*	4	21	24	7	G2		
Object/Source/Balance Sheet Code*	4	25	28	8	H2		
Job Classification Code*	3	29	31	9	I2		
Grant/Project Code*	4	32	35	10	J2		
Amount*	13	36	48	11	K2		Negative Amounts Cannot be Preceded by Zeros

Business Rules

There are **two** types of business rules identified

"Warnings" are not required to be fixed. These are items that either require confirmation that it is accurate or are items that are irregular/uncommon in reporting(should be addressed).

"Errors" are items that must be fixed, as this is considered an invalid combination or are expected to be a certain amount.


Business Rules

There are **two** tiers of business rules identified:

"Tier 1" of the business rules are primarily for account validation to determine if the account elements are within the Chart of Accounts or if the combination of account elements are valid. All "Tier 1" "Errors" must be resolved prior to access to the "Tier 2" edits and other Data Pipeline reports.

"Tier 2" of the business rules are primarily for comparisons of amount expected to be reported, required reporting according to specific grants and confirmations according to various reporting requirements. All "Tier 2" "Errors" must be resolved to finalize the Data Pipeline Collection.

Data Pipeline: Finance December Details

A		B	C	D	E	F	G
				Colorado Department of Education Business Rules School Year: 2023-24 Dataset: Finance File Type: Finance December			
Data Element Name	Error/Warning Code	Error Type	Message	Rule Type Description	Stat	Tier	
Amount	EFD032	Error	Amount must be numeric. Negative dollar amounts cannot be preceded by zeroes	Amount must be numeric. Negative dollar amounts cannot be preceded by zeroes	Active	1	
Object/Source/Balance Sheet Code	EFD045	Error	BALANCE SHEET 6790-6792 can only be accepted with Funds 11,52-79 and 85-89.	BALANCE SHEET 6790-6792 can only be accepted with Funds 11,52-79 and 85-89.	Active	1	
Object/Source/Balance Sheet Code	EFD046	Error	BALANCE SHEET 7511-7515 can only be accepted with Fund 90.	BALANCE SHEET 7511-7515 can only be accepted with Fund 90.	Active	1	
Object/Source/Balance Sheet Code	EFD048	Error	BALANCE SHEET codes 7481 and 8141 cannot be accepted with Grant Codes 3000-9999.	BALANCE SHEET codes 7481 and 8141 cannot be accepted with Grant Codes 3000-9999.	Active	1	
Location Code	EFD077	Error	Fund 11 accounts, with amount not equal to zero, must have a location code between 900 and 969.	Fund 11 accounts, with amount not equal to zero, must have a location code between 900 and 969.	Active	1	
School District/BOCES Code	EFD079	Error	Fund 24 may not be reported by this district.	Fund 24 may not be reported by this district.	Active	1	
School District/BOCES Code	EFD080	Error	Fund Code 25 must be reported by Transportation Mill Levy Override districts.	Fund Code 25 must be reported by Transportation Mill Levy Override districts.	Active	1	
Fund Code	EFD084	Error	Fund 31-39, Objects 0300-0399/0800-0999, can only be accepted with Location 800-999.	Fund 31-39, Objects 0300-0399/0800-0999, can only be accepted with Location 800-999.	Active	1	

Data Element Name	Error/Warning Code	Error Type	Message	Rule Type Description	Stat	Tier	
Object/Source/Balance Sheet Code	EFD016	Error	[Balance Sheet Information] REQUIRED: - Submit an Ending Fund Balance(EFB) for each of these Funds, even if the EFB is zero. If your accounts include non-bolded funds, please note that CDE has combined these funds and reported them below as one fund (e.g. 52-59 are reported as 50). You must report EFB's for each such individual fund you are using. Report EFB using one or more of these Balance Sheet codes 6710, 6711-6717, 6720, 6721, 6722, 6723, 6724, 6725, 6726, 6727, 6740-6749, 6750, 6751-6757, 6760, 6761-6767, 6760, 6761-6767, 6770, 6771-6777, 6790, 6791, 6792, 6880.	[Balance Sheet Information] REQUIRED: - Submit an Ending Fund Balance(EFB) for each of these Funds, even if the EFB is zero. If your accounts include non-bolded funds, please note that CDE has combined these funds and reported them below as one fund (e.g. 52-59 are reported as 50). You must report EFB's for each such individual fund you are using. Report EFB using one or more of these Balance Sheet codes 6710, 6711-6717, 6720, 6721, 6722, 6723, 6724, 6725, 6726, 6727, 6740-6749, 6750, 6751-6757, 6760, 6761-6767, 6760, 6761-6767, 6770, 6771-6777, 6790, 6791, 6792, 6880.	Active	2	
Amount	EFD031	Error	ACCUMULATED DEPRECIATION should always be reported to CDE as a negative dollar amount. You have reported a positive amount for Accumulated Depreciation: Balance Sheet 8222, 8232, 8242.	ACCUMULATED DEPRECIATION should always be reported to CDE as a negative dollar amount. You have reported a positive amount for Accumulated Depreciation: Balance Sheet 8222, 8232, 8242.	Active	2	
Object/Source/Balance Sheet Code	EFD034	Error	ASSETS(8100-8251) must = Liabilities(7401-7590) + Fund Equity(6700-6880), for funds 10-85.	ASSETS(8100-8251) must = Liabilities(7401-7590) + Fund Equity(6700-6880), for funds 10-85.	Active	2	
Fund Code	EFD050	Error	BOND REDEMPTION FUND is required. Fund 31, Amount not = 0.	BOND REDEMPTION FUND is required. Fund 31, Amount not = 0.	Active	2	
Object/Source/Balance Sheet Code	EFD052	Error	CATEGORICAL BUYOUT. Return of State Categoricals is required, Source 3300.	CATEGORICAL BUYOUT. Return of State Categoricals is required, Source 3300.	Active	2	
Program Code	EFD054	Error	CHARTER SCHOOL ACTIVITY is required. Instructional Programs - Fund 11, Object 0100-0999, Programs 0010-2099.	CHARTER SCHOOL ACTIVITY is required. Instructional Programs - Fund 11, Object 0100-0999, Programs 0010-2099.	Active	2	
Program Code	EFD055	Error	CHARTER SCHOOL ACTIVITY is required. Support Programs - Fund 11, Object 0100-0999, Programs 2100-2999.	CHARTER SCHOOL ACTIVITY is required. Support Programs - Fund 11, Object 0100-0999, Programs 2100-2999.	Active	2	



Helpful Hints

Data Pipeline: Helpful Hints for Business Rules



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

Look Up Finance December Business Rules

Select an Error / Warning Code: ▼

Error Warning Code	049
Status	Active
Tier	2
Type	Warning
Data Element Name	Object/Source/Balance Sheet Code
Error / Warning Message	BEGINNING FUND BALANCE (BFB) (WARNING: you must provide documentation to CDE justifying this variance) for the current year must equal the previous year's Ending Fund Balance (EFB). To allow for rounding, the BFB may be within \$1 of the EFB. BFB is calculated as the EFB (includes prior period adjustment) plus expenditures minus revenues.
Helpful Hint	If the district has reported a Prior Period Adjustment, the difference amount should be confirmed with totals in the Fund Statements and Note Section of the Financial Audit. If the district did not report a Prior Period Adjustment the district will likely need an entry to resolve the warning. Confirm Data Pipeline Totals with the Financial Audit Totals. Another common issue is the district may not have rolled or closed revenue and expenditures to the fund balance.

Data Pipeline: Helpful Hints for Business Rules



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

Look Up Finance December Business Rules

Select an Error / Warning Code:

Error Warning Code	094
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 and 4951).
Helpful Hint	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. The Amounts sent from CDE to the District are on the Financial Data Warehouse reports . If you need assistance contact your external auditor or School Finance at schoolfinance@cde.state.co.us .



Data Pipeline Single Sign-on

Data Pipeline: Single Sign-on



<http://www.cde.state.co.us/idm/datapipeline>

Identity Management / Single Sign-On: Data Pipeline

About Data Pipeline

Data Pipeline is a streamlined approach to efficiently move required education information from school districts to CDE. Data Pipeline reduces data redundancy, captures closer to real-time data, streamlines the data collection process and allows districts to exchange information on transferred students.

[Log in to Data Pipeline](#)

Resources

- [Data Pipeline Home Page](#)
Overview and instructions to join the discussion forum
- [Data Pipeline Fact Sheet \(PDF\)](#)
- [Data Pipeline Resources](#)
- [Data Pipeline Trainings](#)



CDE does not maintain users/passwords

The Local Access Manager at the district assigns roles for individuals to log-in to the system for the submission.

An individual can only be assigned to one role

FIN LEA Approver: Has the ability to upload data files, review cognos reports and Finalize the data submission.

FIN LEA User: Has the ability to upload data files and review cognos reports. Is not able to Finalize the data submission.

Data Pipeline: Single Sign-on



CDE does not maintain users/passwords

Webpage with information for the LAM process. <https://www.cde.state.co.us/idm>

In the Password Assistance section there is a "**Request for Assistance**" and a "**Contact Us**" link.

- The "**Request for Assistance**" link will forward the question entered to the LAM assigned at the District/BOCES.
- The "**Contact Us**" link provides a CDE email address to ask the CDE contact a question.

Assurances for Financial Accreditation

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

Assurances for Financial Accreditation

Forms

Fiscal Year 2023-2024

- [Assurances for Financial Accreditation – FORM AFA2024](#)
- [Charter School Assurances for Financial Accreditation – CHARTER FORM AFA2024](#)
- [Attachment A for use with FORM AFA2024 and CHARTER FORM AFA2024](#)

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

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

Assurances for Financial Accreditation

44-5 Use of beginning fund balance 22 44 105(1.5)(a)&(c)

For budgets that include the use of beginning fund balance, a resolution was adopted by the board specifically authorizing this use and stating the district's plan to ensure that use will not lead to an ongoing deficit.

Review the Statement of Revenues, Expenditure and Change in Fund Balance

Net Change in Fund Balance	<u>(1,682,008)</u>	<u>-</u>	<u>1,266,278</u>	<u>(1,242,419)</u>	<u>-</u>
Fund Balances, Beginning of year	<u>9,100,346</u>	<u>-</u>	<u>12,997,073</u>	<u>1,781,212</u>	<u>-</u>
Fund Balance, End of year	<u><u>\$ 7,418,338</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 14,263,351</u></u>	<u><u>\$ 538,793</u></u>	<u><u>=</u></u>

Assurances for Financial Accreditation

44 13 Spending in excess of appropriations 22 44 115(1)

Spending did not exceed amounts appropriated for each fund.

Review: District Notes and the Budgetary Comparison Schedules

Local Government Budget Law

Expenditures in the Pupil Activity Fund exceeded appropriations by \$132,162 and may be in violation of Colorado Local Government Budget Laws.

Assurances for Financial Accreditation

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Local sources	\$ 246,918	\$ 246,918	\$ 389,240	\$ 142,322
Expenditures				
Instruction				
Purchased services	29,000	29,000	72,536	(43,536)
Supplies and materials	146,880	146,880	185,961	(39,081)
Property	36,004	36,004	26,464	9,540
Other	35,034	35,034	94,119	(59,085)
Total expenditures	246,918	246,918	379,080	(132,162)
Net change in fund balance	\$ -	\$ -	10,160	\$ 10,160
Fund balance at beginning of year			214,261	
Fund balance at end of year			\$ 224,421	

Must Budget Expected Ending Fund Balance as Contingency. Doing this will making spending over appropriated amounts difficult.



Assurances for Financial Accreditation

44 15 Financial transparency 22 44 304

Information required by the Public School Financial Transparency Act was made available on line in a downloadable format. Note: Check the organization's website to ensure all required documents are posted and current. Select One

Resources on Financial Transparency Webpage:

Template for School Districts

Template for Charter Schools

<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, 2024)

- ◆ 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 FY22-23* (current and prior two years: FY21-22 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 FY23-24 is required to be posted no later than March 1st, 2025

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

Where Do I Send My Audit

Where Do I Send My Audit



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

Colorado Department of Education

School Finance Division, submit electronically to
schoolfinance@cde.state.co.us.

What to send

- FY 2023-2024 Financial Audits
- Assurances for Financial Accreditation
- Single Audit, if issued separately (Uniform Guidance/2CFR 200) – Districts that expend \$750,000 or more in Federal Awards.
- Charter School Audits, if applicable
- Reconciliation Reports and Other Supporting Documentation
 - Tier 1 Error Detail Report Warning Explanations
 - Tier 2 Error Detail Report Warning Explanations
 - Grant Revenue Reconciliation Report Explanations of Column 9 differences

Where Do I Send My Audit



Office of the State Auditor

Local Government Division, Website Submission: <https://apps.leg.co.gov/osa/lg>

Audit, exemptions (meeting electronic signature policy) and extension can be submitted to the OSA via our online portal at: <https://apps.leg.co.gov/osa/lg>.

Registration is not required but recommended if someone will be making multiple submissions. When submitted through the portal the sender will receive an automated reply that the OSA has received the submission.

What to send

- FY 2023-2024 Financial Audit

Financial Data Warehouse Sub-Recipient Report

Financial Data Warehouse Sub-Recipient Report

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

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 by the 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)

Grant Revenue Reconciliation report this is the Detail for the amount on Column 2 CDE Payment Amount

Tier 2 Warning FD094: GRANT 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.

Financial Data Warehouse Sub-Recipient Report

The report displays the Grant Code, Grant Description, Vendor (School District/BOCES), Payment Date, Transaction ID and the Amount.



COLORADO
Department of Education

FINANCIAL DATA WAREHOUSE
Subrecipient Report
FY2023-2024

Grant #	Grant Name	Reimbursement Grant	Vendor	Date	Transaction ID	Amount
3110 Total	Equalization General Fund	N	ADAMS 12 FIVE STAR SCHOOLS	Verify at:	https://www.cde.state.co.us/cdefinance/fiscalyear/2023-24/schoolfinancefunding	
3113	Capital Construction - Charter	N	ADAMS 12 FIVE STAR SCHOOLS	21-Sep-2023	202309212419428	125,984.85
3113	Capital Construction - Charter	N	ADAMS 12 FIVE STAR SCHOOLS	27-Oct-2023	202310272450713	125,984.84
3113	Capital Construction - Charter	N	ADAMS 12 FIVE STAR SCHOOLS	8-Aug-2023	202308082387282	125,984.85
3113	Capital Construction - Charter	N	ADAMS 12 FIVE STAR SCHOOLS	24-Aug-2023	202308242398432	125,984.85
3113	Capital Construction - Charter	N	ADAMS 12 FIVE STAR SCHOOLS	4-Dec-2023	202312042478977	125,984.85
3113	Capital Construction - Charter	N	ADAMS 12 FIVE STAR SCHOOLS	20-Dec-2023	202312202493277	125,984.84
3113	Capital Construction - Charter	N	ADAMS 12 FIVE STAR SCHOOLS	26-Jan-2024	202401262521085	122,996.92
3113	Capital Construction - Charter	N	ADAMS 12 FIVE STAR SCHOOLS	28-Feb-2024	202402282546517	122,996.90
3113	Capital Construction - Charter	N	ADAMS 12 FIVE STAR SCHOOLS	26-Mar-2024	202403262571256	122,996.93
3113	Capital Construction - Charter	N	ADAMS 12 FIVE STAR SCHOOLS	29-Apr-2024	202404292596533	122,996.90
3113	Capital Construction - Charter	N	ADAMS 12 FIVE STAR SCHOOLS	24-May-2024	202405242619353	122,996.94
3113 Total						1,370,893.67
3115	At-Risk Supplemental Aid	N	ADAMS 12 FIVE STAR SCHOOLS	29-May-2024	202405292620927	681,446.96
3115	At-Risk Supplemental Aid	N	ADAMS 12 FIVE STAR SCHOOLS	18-Jun-2024	202406182639705	1,486,423.67
3115 Total						2,167,870.63
3130	Hi Risk Pool (ECEA)	N	ADAMS 12 FIVE STAR SCHOOLS	27-Jul-2023	202307272380198	14,182,764.00
3130	Hi Risk Pool (ECEA)	N	ADAMS 12 FIVE STAR SCHOOLS	12-Dec-2023	202312122486422	29,143.32
3130	Hi Risk Pool (ECEA)	N	ADAMS 12 FIVE STAR SCHOOLS	18-Jun-2024	202406182640589	19,196.88
3130 Total						14,231,104.20
3140	English Language Proficiency	N	ADAMS 12 FIVE STAR SCHOOLS	29-Aug-2023	202308292402731	1,647,980.56
3140 Total						1,647,980.56
3150	Title ECEA: Gifted & Talented	N	ADAMS 12 FIVE STAR SCHOOLS	31-Aug-2023	202308312405095	373,322.00
3150 Total						373,322.00
3160	State Transportation	N	ADAMS 12 FIVE STAR SCHOOLS	10-Nov-2023	202311102461497	2,168,719.42
3160	State Transportation	N	ADAMS 12 FIVE STAR SCHOOLS	13-Jun-2024	202406132636262	222,119.68
3160 Total						2,390,839.10



Financial Data Warehouse Sub-Recipient Report



Grant Revenue Received Reconciliation Report (GRRR)

- The GRRR is one of three 'reconciliation reports' that must be submitted with the district audit files to CDE (along with the Tier 1 and Tier 2 Detail Error Reports, with comments if needed).
- Compares the Revenues reported by the district/BOCES to the (cash-basis) Payments sent by CDE per the [FDW report](#)* (Column 2)
 - Adjusting for the CY & PY Deferred Revenue (7482) & Grants A/R (8142) entries for each grant. **Remember to include the grant code in those entries/data lines!**
- This total is then compared to the CDE payment amount (Col 9). Any differences must be reconciled & explained (usually a timing difference)
- Related to Grant Warning FD094 (next slide)

Column 1 Grants State(3110-3949) & Fed(4000-9999) Note 1	Column 2 CDE Payment Amount Cash Basis Figure Note 2	Column 3 District 2023-2024 Revenue Reported Source 3000, 4000 Note 3	Column 4 District 2023-2024 Grants Deferred Balance Sheet 7482, 7801 Note 4	Column 5 District 2022-2023 Grants Deferred Balance Sheet 7482, 7801 Note 4	Column 6 District 2023-2024 Grants Acct Rec Balance Sheet 8142 Note 5	Column 7 District 2022-2023 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
3115	2,167,870.63	2,167,870.63	0.00	0.00	0.00	0.00	2,167,870.63	0.00
3130	14,231,104.20	14,231,104.20	0.00	0.00	-9,646.24	-9,646.24	14,231,104.20	0.00
3140	1,647,980.56	1,647,980.56	0.00	0.00	0.00	0.00	1,647,980.56	0.00
3150	373,322.00	373,322.00	0.00	0.00	0.00	0.00	373,322.00	0.00
3160	2,390,839.10	2,390,839.10	0.00	0.00	0.00	80,866.62	2,471,705.72	80,866.62

*[Financial Data Warehouse Report](#)



Financial Data Warehouse Sub-Recipient Report

Column 2 = Payments sent by CDE (FDW Report)

Column 3 = District data w/ Source 3000 or 4000 (only CDE funds). *If coded to 3010 in error, it won't align.*

Columns 4-7 = **CY & PY** Grants A/R & Deferred Rev (8142, 7482)

Column 8 = Calc of Grant Rev Received

Column 9 = Difference between CDE Cash (Col 2) vs Grant Revenue Received (*must be explained*)

FD094 - Lists grants with variances in District Receipts vs CDE Cash Payments

- in this case, district recorded revenues using grant 3160
- FD094 is a Tier 2 Warning that must be reconciled/commented on (reconciliation reports to CDE)
- in this case the difference in Column 9 would be explained, looks like related to the PY AR.

The GRRR and FD094 will help you reconcile your grants & grant revenues!

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 3113 Receipts = \$-122,996.90 CDE Payment = \$1,370,893.67
District Grant 3160 Receipts = \$2,471,705.72 CDE Payment = \$2,390,839.10

Column 1 Grants State(3110-3949) & Fed(4000-9999) Note 1	Column 2 CDE Payment Amount Cash Basis Figure Note 2	Column 3 District 2023-2024 Revenue Reported Source 3000, 4000 Note 3	Column 4 District 2023-2024 Grants Deferred Balance Sheet 7482, 7801 Note 4	Column 5 District 2022-2023 Grants Deferred Balance Sheet 7482, 7801 Note 4	Column 6 District 2023-2024 Grants Acct Rec Balance Sheet 8142 Note 5	Column 7 District 2022-2023 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
3150	373,322.00	373,322.00	0.00	0.00	0.00	0.00	373,322.00	0.00
3160	2,390,839.10	2,390,839.10	0.00	0.00	0.00	80,866.62	2,471,705.72	80,866.62



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 - minimum allocation amount
 - Charter School allocations (*Source 57xx*)
 - Appendix K-2: Charter School Allocations
 - Appendix K-3: Charter School Intercept Payments

State Revenue Check Figures



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.

Resource: [FY2023-24 School Finance Funding](#)

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).

PERA: Modified Accrual Calculation

PERA: Modified Accrual Calculation

[PERA: Modified Accrual Calculation \(XLS\)](#)

The worksheet is to assist Districts to determine the amount of PERA that should be booked.

- The District/BOCES percentage to populate the Calculation Worksheet is available on the School Division Trust Fund report accessed through the PERA STARS portal.
- Not to be used by DPS/DPS charter schools a different schedule applies.

PERA Account Coding

The revenue source code is 3010 with the grant code 3898.

The expenditure object code is 0280 with the grant code 3898.

- Must include a program and job code.
- For the program and job code, Districts may choose to book with the detail account or with the bolded roll-up account.

PERA: Modified Accrual Calculation worksheet

On-behalf Payments
FY2023-24

Districts fill in the three green cells below

Modified Accrual Calculation

From PERA's School Division Trust Fund Schedule of Employer and Nonemployer Allocations for 12/31/23

Find the Affiliated Employer Number for the specific entity

(May need to determine if other entities or charter schools may impact the calculation for this entity)

District Name

Affiliated Employer Number

District can obtain their Affiliated Employer Number via STARS Access on the PERA website

Employer Allocation Percentage

0.0852159606%

District must know their Employe Allocation Percentage - from STARS Access on the PERA website

PERA: Modified Accrual Calculation worksheet (continued)

Employer Allocation Percentage

0.0852159606%

District must know their Employee Allocation Percentage - from STARS Access on the PERA website

0.0852159606% example

Convert to decimal

0.000852159606

Total Employer Allocation without State

0.978543445819

Total State On-behalf payment

28,908,458.54

Modified Accrual Calculation

25,174.78

USDA Food Check Figures

USDA Foods Check Figures

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.

The entry is booked to both a commodity expenditure and a revenue account with grant 4555.

Revenue 21-XXX-XX-XXXX-4010-XXX-4555

Expense 21-XXX-XX-3100-0633-000-0000

USDA-related reports:

Agency Entitlement Summary Report from the FDP-IS system.

Usage report from Ffavors system

USDA Foods Check Figures



USDA Foods check figures (XLS)

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	A + B + C	
0010	MAPLETON 1	116,770.28	214,953.44	44,852.87	376,576.59	
0020	ADAMS 12 FIVE STAR SCHOOLS	423,745.99	623,523.36	0.00	1,047,269.35	includes charter school
0030	ADAMS COUNTY 14	24,999.41	235,215.71	0.00	260,215.12	
0040	SCHOOL DISTRICT 27J	168,663.88	638,222.91	0.00	806,886.79	
0050	BENNETT 29J	0.00	1,161.63	0.00	1,161.63	
0060	STRASBURG 31J	20,168.46	3,497.47	0.00	23,665.93	
0070	WESTMINSTER PUBLIC SCHOOLS	0.00	4,097.54	0.00	294,033.54	plus Cash in lieu \$289,936.00
0100	ALAMOSA RE-11J	59,006.56	19,084.65	0.00	78,091.21	
0110	SANGRE DE CRISTO RE-22J	3,970.18	5,501.08	0.00	9,471.26	
0120	ENGLEWOOD 1	12,795.55	84,786.57	0.00	97,582.12	



Voter Approved MLO Revenue



Voter Approved MLO Revenue

[Worksheet to Calculate Voter Approved MLO Revenue by county \(XLS\)](#)

Fund 90, Source Code 1171: Amount Collected for Voter Approved Overrides

If your county treasurer gives you one tax figure you would need to break out Source Code 1171 for Data Pipeline Reporting.

Must report an amount greater than or equal to zero

Voter Approved MLO Revenue

Appendix R-1: Voter Approved Override

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

1170-Do you have the Election question to know the authorized amount?

1171-Do you know the dollar amount of what was certified for MLOs in December 2023?

Voter Approved MLO Revenue

Tier 1 Warning - District to verify amount reported

Error Type	Code	Error Message																		
W	FD220	Please verify that the Fund 90 Voter Approved Override Information (Source Code 1170-1174) you have reported matches your audit: <table><thead><tr><th>Fund</th><th>Source Code</th><th>Amount</th></tr></thead><tbody><tr><td>90</td><td>1170</td><td>57,802.00</td></tr><tr><td>90</td><td>1171</td><td>56,241.93</td></tr><tr><td>90</td><td>1172</td><td>0.00</td></tr><tr><td>90</td><td>1173</td><td>0.00</td></tr><tr><td>90</td><td>1174</td><td>56,241.93</td></tr></tbody></table>	Fund	Source Code	Amount	90	1170	57,802.00	90	1171	56,241.93	90	1172	0.00	90	1173	0.00	90	1174	56,241.93
Fund	Source Code	Amount																		
90	1170	57,802.00																		
90	1171	56,241.93																		
90	1172	0.00																		
90	1173	0.00																		
90	1174	56,241.93																		

Used in the Mill Levy Override Revenue Reports

www.cde.state.co.us/cdefinance/milllevyoverridevaluereports

Voter Approved MLO Revenue

Fund 90, Source Code 1171: Amount Collected for Voter Approved Overrides

If your county treasurer gives you one total tax revenue figure, and you need to break out Source Code 1171
Please use this worksheet

Fill in the two yellow cells for your district

Enter your District Number

this will populate the green cells below

Total Mills:

Refer to Mill Tab

Total Override Mills:

Refer to Mill Tab

Override Percentage:

Total Tax Revenues Collected

This figure comes from your county

Override Revenue Collected

This is the Fund 90, Source 1171 Figure

Voter Approved MLO Revenue

Resource for the Calculation Worksheet: Mill Levy Tables

<https://www.cde.state.co.us/cdefinance/sfmilllevy>

			EXCESS		
	TOTAL	HOLD	HOLD	VOTER	
CAT	PROGRAM	HARMLESS	HARMLESS	APPROVED	
BUYOUT	RESERVE	VERRIDE	VERRIDE	VERRIDE	ABA

Hold Harmless Override: 33 Districts

Excess Hold Harmless: 1 District

Voter Approved Override: 113 Districts

Voter Approved MLO Revenue

Where the Data [Goes?](#)

Elections and Mill Levies

- [Bond Election](#)
- [Override Election History](#)
- [Mill Levies and Override Revenues](#)
- [Mill Levy Corrections](#)
- [Mill Levy Override Revenue Reports](#)
- [District Bonded Indebtedness](#)
- [December 2022 Mill Levy Certification Files](#)

Voter Approved Overrides

CODE	COUNTY	DISTRICT	Amount Authorized	Amount Collected	Amount Distributed to Charter School	Amount Distributed to Non-Charter Schools	Amount Retained by District
0010	ADAMS	MAPLETON 1	7,670,000	7,670,000	-	-	7,670,000
0020	ADAMS	ADAMS 12 FIVE STAR SCHOOLS	64,221,694	64,221,694	5,494,356	55,232,008	3,495,330
0030	ADAMS	ADAMS COUNTY 14	4,890,000	4,890,000	-	4,890,000	-
0040	ADAMS	SCHOOL DISTRICT 27J	750,000	750,000	151,859	-	598,141
0050	ADAMS	BENNETT 29J	-	-	-	-	-
0060	ADAMS	STRASBURG 31J	300,000	300,000	-	-	300,000
0070	ADAMS	WESTMINSTER 50	23,844,154	23,561,867	-	-	23,561,867
0100	ALAMOSA	ALAMOSA RE-11J	-	-	-	-	-
0110	ALAMOSA	SANGRE DE CRISTO RE-22J	-	-	-	-	-
0120	ARAPAHOE	ENGLEWOOD 1	6,155,850	6,156,032	-	-	6,156,032
0122	ARAPAHOE	SHERIDAN 2	-	2,968,027	-	-	2,968,027

District Debt

District Debt

Fund 90-District Debt

- **Chart of Accounts Debt Appendix R (pg225)**

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

- Accounts Start with a 7XXX, Behaves like a liability.
- Annually 7511 should be Debited and 7519 Credited by the amount of Principal (31-800-00-5100-0910-000-0000).

Contacts





Sheldon Rosenkrance - Chief District Operations Officer

Jennifer Okes - Special Advisor, District Operations

Tim Kahle - School Finance Program Director

Kim Reeves - Senior Finance 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

Ack! Who do I contact about what?!

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



Any questions?