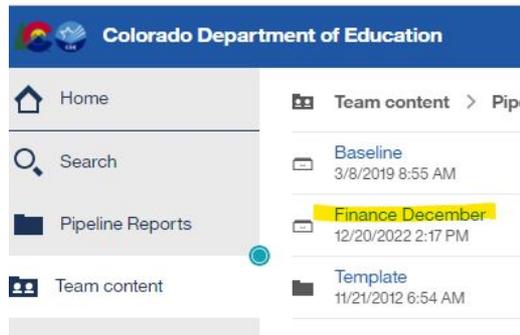


Data Pipeline Cognos Reports Fiscal Year 2022-23

Overview

Accessing the Reports - In Data Pipeline

From the Main Menu, Select Cognos Reports, then Select Finance December:



- 1st Tier Error Detail Report
9/12/2023 9:40 AM
- 1st Tier Error Summary Report
12/28/2018 2:54 PM
- 2nd Tier Error Detail Report - Rollup
9/6/2023 4:30 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
12/20/2022 2:18 PM
- 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
- 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
- Indirect Cost Rates - All Districts
4/9/2019 7:43 AM
- Indirect Cost Report
10/6/2020 8:06 AM
- Management Integrity Report
11/27/2019 7:37 AM
- Management Inte ... t-2YearComparison
1/28/2020 9:25 AM
- Mill Levy Override Revenue Report
9/24/2020 10:26 AM
- Online Expenditure Report
12/13/2018 1:08 PM
- Preliminary Maintenance of Effort Report
7/26/2022 4:03 PM

You must be logged into Data Pipeline



Reports Used in the Data Submission

The following Cognos reports are used to verify that all information in Data Pipeline matches the district's audit:

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

	1st Tier Error Detail Report	9/12/2023 9:40 AM
	1st Tier Error Summary Report	12/28/2018 2:54 PM
	2nd Tier Error Detail Report - Rollup	9/6/2023 4:30 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	12/20/2022 2:18 PM
	Charter School Auditor's Integrity Report	12/17/2019 9:09 AM
	Charter School Bolded B ... Sheet Report	12/17/2019 9:10 AM
	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

	Child Nutrition Report	8/23/2022 3:32 PM
	Indirect Cost Report	10/6/2020 8:06 AM
	Management Integrity Report	11/27/2019 7:37 AM
	Management Inte ... t-2YearComparison	1/28/2020 9:25 AM
	Mill Levy Override Revenue Report	9/24/2020 10:26 AM
	Online Expenditure Report	12/13/2018 1:08 PM
	Preliminary Maintenance of Effort Report	7/26/2022 4:03 PM

* Child Nutrition Report (Net Cash Resources calculation)

** Reconciliation Reports - Verified & submitted to CDE

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

**** Used in various grant applications & food service Calculations

Note that you must be on Tier 2 before the Auditors Integrity and Bolded Balance Sheet reports populate.



Auditors Integrity Report



Auditors Integrity Report

- Required in the Final Audit

The Final Auditors Integrity Report must match the audited financial statements for each fund and in total (all funds combined).

It must be marked 'Final' and bound in the audit* ([FPP Handbook](#), p. 68).

[Financial Audit Law and Submission:](#)

Financial Audit Law and Submission

The following reports are required to be submitted to CDE with your Annual Financial Report.

- **Auditor's Integrity Check Figures (FINAL - must be bound in the audit)** - This report is generated by the Financial Data Pipeline.
- Balance Sheet Report - This report is generated by the Financial Data Pipeline.
- [Accreditation Report](#)
- [Where Do I Mail My Audit?](#)
- [Audit Law](#) (Audit extension information can be found here)

** (report will be labeled as 'Final' at the bottom when data is submitted to CDE)

Auditors Integrity Report

- Statement of Revenues, Expenditures & Changes in Fund Balance

Each line on the report represents a specific fund (or group of similar funds)

For every fund the report lists the following in columns from left to right:

- Beginning Fund Balance (last year's reported Ending Fund Balance)
- Revenues*
- Expenditures
- Ending Fund Balance

Each of these totals must match the **Statement of Revenues, Expenditures and Changes in Fund Balance** (income statement) for all governmental funds in the district/charter school audit.

** The Revenues total should match Revenues plus/minus transfers & other sources*

This includes all 'Major' and 'Nonmajor' Governmental Funds in the audit, including Foundations and Internal Service Funds (depends on the classification the district & auditor are using for their funds).

Auditors Integrity Report Major and Nonmajor Fund Statements

Major Funds

- Financial Statements for Major Funds are found toward the top of the audit, following the Statement of Net Position and before the Notes section.
- This Generally includes the General Fund, Bond Redemption Fund, Building Fund, etc

Nonmajor Funds: Combining Statements of Revenues, Expenditures & Changes in Fund Balance

- Financial Statements for Nonmajor Funds are found toward the bottom of the audit, after the Notes & Budgetary Comparison tables for the General Fund
- This general includes the Food Service, Pupil Activity and other, smaller funds
- The totals from the Combining statements will be included (as a column) in the 'Total Governmental Funds' with the other, Major funds.
 - In addition to the individual fund totals, these overall totals must match the totals on the Auditors Integrity Report.

	General Fund	Bond Redemption Fund	Other Governmental Funds	Total Governmental Funds
Revenues				
Local sources	\$ 1,056,228	\$ 15,735	\$ 125,602	\$ 1,197,565
Intermediate sources	3,546	264		3,810
State sources	2,293,235		673	2,293,908
Federal sources	185,808		125,697	311,505
Total revenues	3,538,817	15,999	251,972	3,806,788

Auditors Integrity Report: Statement of Revenues, Expenditures & Fund Balance

Fiscal Year 2021-22
Colorado School District/BOCES

Revenues, Expenditures, & Fund Balance by Fund

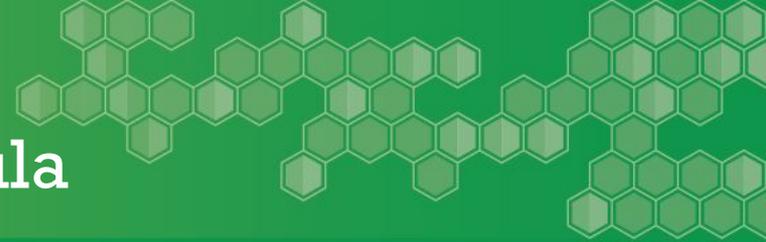
Fund Type & Number	Beg Fund Balance & Prior Per Adj (6880*)	1000 - 5999 Total Revenues & Other Sources	0001-0999 Total Expenditures & Other Uses	6700-6799 & Prior Per Adj (6880*) Ending Fund Balance
Governmental	+		-	=
10 General Fund	2,807,035	3,267,194	2,754,756	3,319,473
18 Risk Mgmt Sub-Fund of General Fund	117	121,186	121,303	0
19 Colorado Preschool Program Fund	0	101,175	101,175	0
Sub-Total	2,807,153	3,489,556	2,977,235	3,319,473

General Fund		Other financing sources (uses)	
Revenues		Transfers in	3,738
Local sources	\$ 1,056,228	Transfers out	(53,000)
Intermediate sources	3,546	Total other financing sources (uses)	(49,262)
State sources	2,293,235	Net change in fund balance	512,320
Federal sources	185,808	Fund balance at beginning of year	2,807,153
Total revenues	3,538,817	Fund balance at end of year	\$ 3,319,473
Expenditures			
Instruction	1,878,171		
Supporting services	1,099,064		
Capital outlay			
Debt service			
Principal retirement			
Interest and fiscal charges			
Total expenditures	2,977,235		

Revenues +/- Transfers (Other finance sources/uses)



Auditors Integrity Report Beginning Fund Balance - Formula



Formula-Driven Beginning Fund Balance - (Tier 2 Warning FD049):

Formula-Driven Beg Fund Balance (BFB):
 $CY\ End\ Fund\ Balance\ (EFB) - CY\ Revenues + CY\ Expenditures = BFB$

Does the calculated BFB agree with last year's reported EFB?

'If the EFB is \$1000, revenues were \$500 and Expenditures were \$400, then BFB must be \$900'. Does this match last year's reported EFB?

Code	Error Message
FD049	<p>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.</p> <p>Fund 10: Reported Ending Fund Balance: \$7,438,289.76 Reported Expenditures: \$4,107,383.25 Reported Revenues: \$7,608,564.95 Formula Driven Beg. Fund Balance: \$3,937,108.06 Previous Year's Ending Fund Balance: \$3,936,927.73</p> <p>Fund 22: Reported Ending Fund Balance: \$-7,266.99 Reported Expenditures: \$197,074.42 Reported Revenues: \$189,988.20 Formula Driven Beg. Fund Balance: \$-180.77 Previous Year's Ending Fund Balance: \$-0.44</p>

Note: This BFB warning is often related to the 'Assets must equal Liabilities plus Fund Equity' error FD034

Error Type	Code	Error Message
E	FD034	<p>Assets must equal liabilities plus Fund Equity for the following Funds (with the range of one dollar):</p> <p>Fund 10: 7,056,688.28 does not equal 1,128,722.60 + 6,228,607.70 Fund 21: 170,544.18 does not equal 49,524.05 + 52,023.44</p>



Bolded Balance Sheet

Bolded Balance Sheet Assets, Liabilities & Fund Equity

Fiscal Year 2021-22
Colorado School District/BOCES

ASSETS	Governmental							Proprietary				Fiduciary				Totals
	General Funds 10,12-18	Charter School Fund 11	Preschool Fund 19	Special Revenue Funds 20, 22-29	Supplemental Cap Const Fund 06	Total Program Reserve Fund 07	Food Service Special Revenue Fund 21	Debt Service Funds 30-39	Capital Projects Funds 40-45,47-49	Supplemental Cap Const Fund 46	Other Enterprise Funds 50, 52-59	Risk-Related Activity Funds 63-64	Other Internal Service Funds 60	Trust & Agency Funds 70-79	Foundations Fund 85	
Cash and Investments (8100-8104,8111)	3,434,035	0	15,571	117,041	0	0	3,946	0	87,993	0	0	0	0	0	0	3,658,587
Cash with Fiscal Agent (8105)	9,998	0	0	0	0	0	0	57,171	0	0	0	0	0	0	0	67,169

LIABILITIES & FUND EQUITY																
LIABILITIES	Governmental							Proprietary				Fiduciary				Totals
	General Funds 10,12-18	Charter School Fund 11	Preschool Fund 19	Special Revenue Funds 20, 22-29	Supplemental Cap Const Fund 06	Total Program Reserve Fund 07	Food Service Special Revenue Fund 21	Debt Service Funds 30-39	Capital Projects Funds 40-45, 47-49	Supplemental Cap Const Fund 46	Other Enterprise Funds 50, 52-59	Risk-Related Activity Funds 63-64	Other Internal Service Funds 60	Trust & Agency Funds 70-79	Foundations Fund 85	
Interfund Payables (7401,7402)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intergovernmental Payables (7411)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Payables (7421-7423)	8,943	0	0	11,196	0	0	0	0	0	0	0	0	0	0	0	20,139

FUND EQUITY																
FUND EQUITY	Governmental							Proprietary				Fiduciary				Totals
	General Funds 10,12-18	Charter School Fund 11	Preschool Fund 19	Special Revenue Funds 20, 22-29	Supplemental Cap Const Fund 06	Total Program Reserve Fund 07	Food Service Special Revenue Fund 21	Debt Service Funds 30-39	Capital Projects Funds 40-45, 47-49	Supplemental Cap Const Fund 46	Other Enterprise Funds 50, 52-59	Risk-Related Activity Funds 63-64	Other Internal Service Funds 60	Trust & Agency Funds 70-79	Foundations Fund 85	
Non-spendable Fund Balance 6710	0	0	0	0	0	0	6,013	0	0	0	0	0	0	0	0	6,013
Restricted Fund Balance 6720	0	0	0	0	0	0	7,838	57,754	0	0	0	0	0	0	0	65,592



Bolded Balance Sheet Fund Equity Must Mirror the Audit!

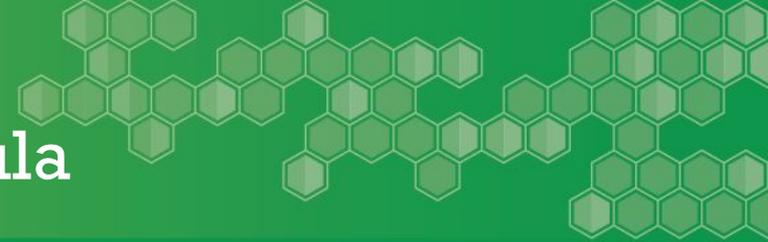
- The Assets, Liabilities must match the overall audit total, depending on classification of some accounts, which might be combined in the audit.
- ***Fund Equity account balances must mirror the audit. This is driven by statute and by GASB Statement #54.***
- Differences *may require corrections to be made to the data*, so verify coding and amounts match the audit:
 - TABOR (6721)
 - Restricted (6720)
 - BEST Capital Reserve (6727)
 - CPP Reserve (6724)
 - UPK Reserve (6725)
 - Committed (6750)
 - Assigned (6760)
 - Unassigned (6770)
 - etc.

Bolded Balance Sheet Fund Equity Must Mirror the Audit!

Fund balance	
Nonspendable inventories	
Restricted for:	
Emergencies	105,000
Food service operations	
Debt service	
Committed to:	
Pupil activities	
Assigned to:	
Capital outlay	
Unassigned	3,214,473
Total fund balance	3,319,473
Total liabilities, deferred inflows of resources and fund balance	\$ 3,497,864

FUND EQUITY	General Funds 10,12-18
Non-spendable Fund Balance 6710	0
Restricted Fund Balance 6720	0
TABOR 3% Emergency Reserve 6721	105,000
TABOR Multi-Year 6722	0
District Emergency Reserve (letter of credit or real estate) 6723	0
Colorado Preschool Program (CPP) Reserve 6724	0
Full-Day Kindergarten Reserve 6725	0
Risk-Related / Restricted Capital Reserve 6726	0
BEST Capital Reserve 6727	0
Total Program Reserve 6728	0
Committed Fund Balance 6750	0
Assigned Fund Balance 6760	0
Unassigned Fund Balance 6770	3,214,473
Invested in Capital Assets, Net of Related Debt 6790	0
Restricted Net Assets 6791	0
Unrestricted Net Assets 6792	0
Prior Period Adjustment 6880	0
Total Fund Equity	3,319,473

Auditors Integrity Report Beginning Fund Balance - Formula



Formula-Driven Beginning Fund Balance - Tier 2 Warning FD049:

Formula-Driven Beg Fund Balance (BFB):
CY End Fund Balance (EFB) - CY Revenues + CY Expenditures = BFB

Does the BFB, EFB, Revenues & Expenditures for that fund match the G/L and the Draft Audit?

Tier 2 - Warning FD049:	
Formula-driven Beginning Fund Balance:	
(7,266.99)	Current Year Ending FB
197,074.42	<i>Plus</i> Exp
(189,988.20)	<i>Minus</i> Rev
(180.77)	= Calculated Begin FB
(0.44)	Last Year's Reported Ending FB
<i>(180.33) diff</i>	

		G/L	
Assets = Liabilites + Fund Equity		Bal Sheet	diff
16,981.08	Assets	16,981.08	-
24,248.07	Liabilities	24,248.07	-
(7,266.99)	Fund Equity	(7,086.66)	(180.33)
16,981.08		17,161.41	(180.33)

Helpful Hints - (tips & guidance for how to resolve errors & warnings)

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.

Bolded Balance Sheet

FD034: Assets = Liabilities + Fund Balance

All funds must be in balance - Tier 2 Error FD034

Assets = Liabilities plus Fund Balance

Basic* Accounting Equation: $A = L + FB$

Error Type	Code	Error Message
E	FD034	Assets must equal liabilities plus Fund Equity for the following Funds (with the range of one dollar): Fund 10: 7,056,688.28 does not equal 1,128,722.60 + 6,228,607.70

FD034:	
Assets = Liab + Fund Equity	
7,056,688.28	Assets
1,128,722.60	Liab
6,228,607.70	Fund Bal
7,357,330.30	
(300,642.02)	diff

Duplicating the totals in the data:

[Helpful Hints](#) - (tips & guidance for how to resolve errors & warnings)

Error / Warning Message	ASSETS(8100-8251) must = Liabilities(7401-7590) + Fund Equity(6700-6880), for funds 10-85.
Helpful Hint	For each fund reported the Assets must Equal Liabilities plus Fund Equity. When this error is populated District will need to research to determine which funds are out of balance and determine the entry needed to balance the funds. A common issue is if the Beginning Fund balance is reported instead of the Ending Fund Balance. Another common issue is the district may not have rolled or closed revenue and expenditures to the fund balance.

* (debits = credits)

Grant Revenue Received Reconciliation Report

Grant Revenue Received Reconciliation 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)

Fiscal Year 2021-22

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
3140	10,244.58	9,259.02	985.56	0.00	0.00	0.00	10,244.58	0.00
3160	126,484.51	126,484.51	0.00	0.00	0.00	0.00	126,484.51	0.00
3161	3,477.94	3,477.94	0.00	0.00	0.00	0.00	3,477.94	0.00
3207	4,500.00	4,500.00	0.00	0.00	4,500.00	0.00	0.00	-4,500.00
3230	331,682.18	331,682.18	0.00	0.00	0.00	0.00	331,682.18	0.00

*[Financial Data Warehouse Report](#)



Grant Revenue Received Reconciliation Report - Related to FD094 Grant Revenue Receipts

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 5555 that should have been grant 4555
- FD094 is a Tier 2 Warning that must be reconciled/commented on (reconciliation reports to CDE)

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

Code	Error Message
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 = \$-7,360.69 CDE Payment = \$7,216.50 District Grant 5553 Receipts = \$34,221.04 CDE Payment = \$29,625.82 District Grant 5555 Receipts = \$130,051.65 CDE Payment = \$115,474.47

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
5553	29,625.82	34,221.04	0.00	0.00	0.00	0.00	34,221.04	4,595.22
5555	115,474.47	130,051.65	0.00	0.00	0.00	0.00	130,051.65	14,577.18



Grant Revenue Received Reconciliation Report

- Helpful Hint: FD094

Helpful Hint:

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.

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

Code	Error Message								
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 = \$-7,360.69 CDE Payment = \$7,216.50 District Grant 5553 Receipts = \$34,221.04 CDE Payment = \$29,625.82 District Grant 5555 Receipts = \$130,051.65 CDE Payment = \$115,474.47								

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
5553	29,625.82	34,221.04	0.00	0.00	0.00	0.00	34,221.04	4,595.22
5555	115,474.47	130,051.65	0.00	0.00	0.00	0.00	130,051.65	14,577.18



Grant Revenue Received Reconciliation Report

Any differences in Column 9 must be reconciled & commented on - must be submitted with the reconciliations/comments (along with Tier 1 & Tier 2 comments/reconciliations)

- This includes Warnings (ie Fund 90 MLO & GO Bond values)

Fiscal Year 2021-22

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
3140	10,244.58	9,259.02	985.56	0.00	0.00	0.00	10,244.58	0.00
3160	126,484.51	126,484.51	0.00	0.00	0.00	0.00	126,484.51	0.00
3161	3,477.94	3,477.94	0.00	0.00	0.00	0.00	3,477.94	0.00
3207	4,500.00	4,500.00	0.00	0.00	4,500.00	0.00	0.00	-4,500.00
3230	331,682.18	331,682.18	0.00	0.00	0.00	0.00	331,682.18	0.00

From the notes (last page) of the GRRR:

6. District Grant Revenue Received Calculation

FY21-22 Grant Revenue Reported + (FY21-22 Deferred Grant Revenue - FY20-21 Deferred Grant Revenue) - (FY21-22 Grants Accounts Rec - FY20-21 Grants Accounts Rec)

7. The CDE Payment Figure is compared to the calculated District Grant Received Figure

If the difference between the two can be attributed to a timing issue, grants deferred reported or grant accounts receivables reported, the difference is acceptable.

If the difference is a result of incorrect revenue reported by the District or incorrect grants deferred revenue or grants accounts receivables reported, this is not acceptable.

Child Nutrition Report

(Net Cash Resources in the
Food Service Fund)

Child Nutrition Report - Net Cash Resources

What It Is

Tables in the report displaying Fund 21 account balances:

- Revenues
- Expenditures (including indirect costs, if any)
- Balance Sheet Accounts within Fund 21.

Short Term Balance Sheet accounts are used to calculate **Net Cash Resources** (short term, liquid assets - minus short term liabilities).

Federal Regulations Test:

Not allowed to have more more than 3 months of Net Cash Resources on hand

- The calculation indicates whether or not there is excess Net Cash Resources (> 3 months worth)

Three month Net Cash Resources: Total Expenditures Divided by 9, times 3

- Does the District have more than 3 months net cash resources on hand, based on a 9-month operating year?
 - If yes, a Net Cash Resources Spending Plan must be submitted to the School Nutrition Unit (Lyza Shaw)

Nutrition Program - [Financial Management](#) (next slides)

Child Nutrition Report - Net Cash Resources

A table with all of the reported Revenues, Expenditures (including indirect costs, if any), Balance Sheet Accounts within Fund 21

Net Cash Resources		
CDE uses the following Balance Sheet codes in Fund 21 to calculate the Net Cash Resources: Adding Balance Sheet Codes 8100, 8101-8104, 8111-8112, 8113, 8114-8115, 8131, 8132, 8141, 8142, 8151-8154, 8191, 8192, 8199 and Subtracting Codes 7401, 7402, 7411, 7421, 7422, 7423, 7431, 7461, 7471, 7472, 7473, 7481, 7482, 7491, 7499.	1,137,983	The following Balance Sheet Codes are NOT used in the calculation of Net Cash Resources: Inventory 8171-8173, Prepaids 8181-8182, Capital Assets (82XX), Long Term Liabilities (75XX), Deferred Inflows (78XX), Deferred Outflows (8800)
Balance Sheet 8131, 8132 : Interfund Loans Receivable and Interfund Accounts Receivable Isolated Amount	0	Any amount reported could be a review item
Balance Sheet 8151, 8152 : Loans Receivable and Estimated uncollectible loans Isolated Amount	0	Any amount reported could be a review item
Balance Sheet 7401, 7402 : Interfund Loans Payable and Interfund Accounts Payable Isolated Amount	0	Any amount reported could be a review item

Federal Regulations Test		
Three Month Net Cash Resources: Total Expenditures Divided by 9 times 3: Line 32 divided by 9 times 3	690,327	Does the District have more than 3 Three Months Net Cash Resources On Hand - based upon a nine month operating year
Net Cash Resources Determination: line 40-47	447,656	If line 40 > 47, positive amount indicates entity is above Net Cash Resources threshold and there appears to be a violation of Federal regulation
Pass/Fail: Federal Regulations Test	Fail	If line 40 >47: Fail, spending plan needs to be submitted to School Nutrition

Child Nutrition Report - Net Cash Resources

- Must get an approved spending plan if FAIL

Manage (Nutrition) Program Finances

Federal regulations ([7 CFR 210.14 \(b\)](#) and [7 CFR 210.19\(a\)\(1\)](#)) require that the net cash resources of the food service fund shall not exceed 3 months average expenditures. Based on the data pipeline figures, the district's food service fund has been found to have net cash resources (current operating resources) that exceeds this threshold and has triggered a spending plan to be submitted to the State Agency for approval.

Excess Net Cash

It is recommended to submit a spending plan or any updates to the plan at the beginning of each school year.

This plan could include improving the quality of meals or the purchase/replacement of food service equipment, but is not limited to these items. The funds must be used for the support of the food service program pursuant to federal and state rules and regulations, including the Colorado Department of Education (CDE) approved equipment list or decision tree process.

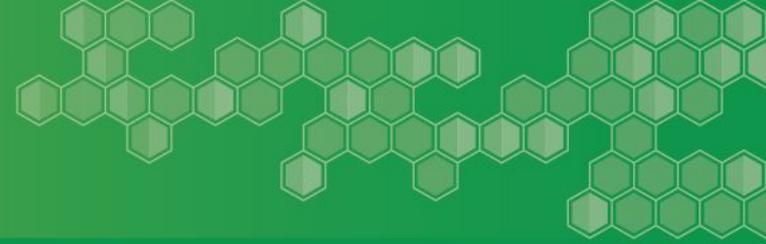
Form to submit plan coming soon

The spending plan should reflect expenditures that are reinvesting back into the food service program. Responses have included but not limited to the following: wage increases, equipment purchases, smallwares, technology upgrades, food transportation vehicles, rise in food cost, and indirect costs plan. Please keep in mind the process for purchasing capital equipment. You can find the steps here, [Procurement | CDE \(state.co.us\)](#). *Unpaid meal charge and/or bad debt cannot be covered with funds from the nonprofit food service account.*

**The citation is in response to FY 2022-23, please include current activity and/or future activity in FY 2023-24 plan. If a multi-year plan needs to be considered, please indicate this in the spending plan template.*

Nutrition - Fund 21

Other Items



Manage (Nutrition) Program Finances

Commodities [row 14] (expenditures in object 0633 and matching revenues) - Tier 2 Warning FD249 & FD250

- Object 0633 only in Fund 21 - Tier 1 Error FD124

Transfers Out [row 9] (not allowed in Fund 21 per statute) - Tier 1 Error FD290

Indirect costs [row 27-28] (object 0869 in Fund 21)

- Does the District have an Indirect Cost Plan (IDC) *approved* by the School Nutrition Unit?
- Indirect Cost Rate (ICR)
 - Review guidance, indirect cost rates, indirect cost calculator, here: [Financial Management](#)

Preliminary Maintenance of Effort

(ECEA - Expenditures
for Grants 3130/3131)

Preliminary Maintenance of Effort Report (ECEA)

Preliminary Maintenance of Effort Report - Grant Codes 3130 and 3131

Local Maintenance of Effort (MOE) provision , per 34 CFR § 300.203, prohibits the use of Part B funds to reduce the level of local fund expenditures for the education of children with disabilities below the preceding fiscal year level.

- A preliminary calculation (at the district level) to determine if the district expenditures tied to 3130 and 3131 meet or exceed the prior year expenditures for the district
- The compliance with MOE is done at the BOCES level (by Grants Fiscal Unit in March)
 - *Be sure that your SpEd expenditure data correctly reflects the grant code 3130/3131*

The report reflects expenditures for each grant by program area (regular, SpEd 1700, Support, etc)

- Less any 'offset' accounts such as flow-through accounts (such as 0591, 3951)

Total for both grants, less offset accounts = Expenditure Total (CY and PY)

Did the the CY Expenditure Total Less Offsets meet or exceed the PY Expenditure total Less Offsets?

PASS = CY expenditures were equal to or greater than PY

FAIL = CY expenditures were less than PY *(we will comment on this as part of our FinDec & Audit Review)*

MOE EDIT CHECK

FY 2022-2023: 3130 and 3131 Expenditures Less Offsets

234,394

FY 2021-2022 : 3130 and 3131 Expenditures Less Offsets

142,984

Difference: Current Year Minus Previous Year

91,410

Anticipated Status: PASS

Preliminary Maintenance of Effort Report (ECEA)

Preliminary Maintenance of Effort Report - Grant Codes 3130 and 3131

GRANT CODE 3130 - ECEA STATE CATEGORICAL, SPECIAL EDUCATION

INSTRUCTIONAL AND SUPPORT PROGRAM EXPENDITURES	Salaries Objects 0100-0199	Benefits Objects 0200-0299	Purchased Prof/Tech/Prop Services Objects 0300-0499	Transportation, Tuition and Other Purchased Services Objects 0500-0599	Supplies Objects 0600-0699	Property Objects 0700-0799	Other Uses of Funds Objects 0800-0999	Expenditures Tied to Grant 3130: Grand Total
Regular Programs (Program Codes 0010 - 2099: excluding 1700)	0	0	0	0	0	0	0	0
Special Programs (Program Code 1700: Special Education)	172,460	61,237	54	0	327	316	0	234,394
3130 Totals	172,460	61,237	54	0	327	316	0	234,394
Other Support Services (Program Codes: 3000-5999)	0	0	0	0	0	0	0	0
3131 Totals	0	0	0	0	0	0	0	0

MOE EDIT CHECK

FY 2022-2023: 3130 and 3131 Expenditures Less Offsets
 FY 2021-2022 : 3130 and 3131 Expenditures Less Offsets
 Difference: Current Year Minus Previous Year

234,394
 142,984
 91,410 Anticipated Status: PASS



Finance December Detail Data Report

(The Data)

Finance December Detail Data Report

Detail Data Report includes all data lines currently in Data Pipeline - can run it it two ways:

- Pre-Roll Up(Detail - Tier 1 data as uploaded by the district)
- Post-Roll Up (Rolled - Tier 2 data)

A report tool to help identify details/datalines associated with errors & warnings

School Year: 2021-22											
File Type: Post-Rollup											
District	Admin Unit Code	School Code	Fund Code	Location Code	SRE Code	Program Code	Object/Source/Balance Sheet Code	Job Classification Code	Grant/Project code	Amount	Calc Amount
2505	64203	9352	10	100	00	0010	0100	200	3235	103418	1034.18
2505	64203	9352	10	100	00	0010	0200	200	0001	21418	214.18
2505	64203	0000	21	000	00	0000	4000	000	5553	2291879	22918.79
2505	64203	0000	21	000	00	0000	6760	000	0000	0	0
2505	64203	0000	21	700	00	3100	0520	000	0000	11512	115.12
2505	64203	0000	21	700	00	3100	0630	000	6555	833792	8337.92



Finance December Detail Data Report

- * 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)

Used mainly to extract data for specific errors

Error/Warning Code	Error Type	Message
EFD256	Error	Error: Location Codes 100-599 and 900-969 cannot be accepted with a blank unique school code, School Code 0000, or school code 9980, if Object Code is 0001-0999.

District	Admin	School	Fund C	Locatio	Special	Prograr	Object	Job Cla	Grant P	Amount	Calc Amount
00xx	01070	0000	10	305	00	0030	0110	201	0000	1224664	12,246.64
00xx	01070	0000	10	510	00	2200	0221	200	3150	6124	61.24



Finance December Detail Data Report

Filter the data using information provided in the error message:

Error/Warning Code	Error Type	Message
EFD187	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.

District	Admin	School	Fund C	Locatio	Special	Prograr	Object	Job Cla	Grant P	Amount	Calc Amount
0070	01070	0000	10	805	00	0000	5243	000	0000	82774000	8,277,400.00
0070	01070	0000	10	805	00	0000	5218	000	0000	16035480	1,603,548.00
0070	01070	0000	43	805	00	0000	5210	000	0000	-82774000	(8,277,400.00)
										<i>Total s/b zero:</i>	1,603,548.00

Another Example:

Error/Warning Code	Error Type	Message
EFD112	Error	JOB CLASSES 100-199, 300-399, 500-599, 600-633, and 635-699 can not be accepted with Programs 0001-2099.

District	Admin	School	Fund C	Locatio	Special	Prograr	Object	Job Cla	Grant P	Amount	Calc Amount
00xx	01070	0000	10	655	00	0500	0110	102	0000	21029024	210,290.24
00xx	01070	0000	10	655	00	1700	0221	102	0000	304798	3,047.98

Finance December Detail Data Report Financial Data File - Financial Transparency

Run the Detail Data Report - then export to excel & post on your Financial Transparency webpage

The Best School District: Financial Transparency Standard Template



Required Financial Transparency

Colorado Revised Statutes, 22-44-304

(Commencing July 1, 2023)

- ◆ 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 FY22-23 is required to be posted no later than March 1st, 2024

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



Finance December Tier 1 Detail Error Report (Pre-rolled, Detail Data)

1st Tier Error Detail Report

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

1st Tier = Pre-Rolled (detail) data. *Auditors Integrity and Bolded Balance Sheet Reports are NOT available yet*

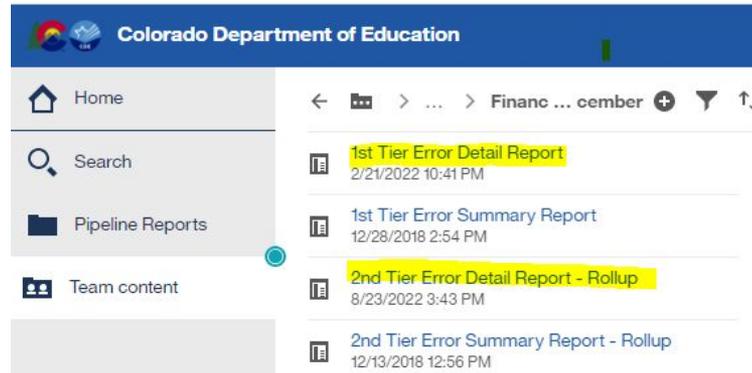
Types of errors

- **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:



Colorado Department of Education

Home Search Pipeline Reports Team content

Financ ... cember

- 1st Tier Error Detail Report
2/21/2022 10:41 PM
- 1st Tier Error Summary Report
12/28/2018 2:54 PM
- 2nd Tier Error Detail Report - Rollup
8/23/2022 3:43 PM
- 2nd Tier Error Summary Report - Rollup
12/13/2018 12:56 PM

- ***Several days / weeks to clear errors!***
- The system automatically rolls to Tier 2 when Tier 1 Errors are cleared

Tier 1 Error Detail Report

Example of Reconciliations/Comments

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

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

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
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Tier 1 Error Detail Report

Example of Reconciliations/Comments

Warnings:

Error Type	Error Code	Error Message	LEA Number	Admin Unit Code	School Code	Fund Code	Location Code	Special Reporting Element Code	Program Code	Object/Source/Balance Sheet Code	Job Classification Code	Grant/Project Code	Amount
W	FD018	[Please Verify] AMOUNT AUTHORIZED FROM MOST RECENT BOND - Fund 90, Balance Sheet 7513. Please verify that the information being reported in Fund 90, the District Debt Fund, is correct and matches your audit.	1860	64103 Correct.	0000	90	000	00	0000	7513	000	0000	200000000
W	FD020	[Please Verify] G.O. BONDS PAYABLE - Fund 90, Balance Sheet 7511. Please verify that the information being reported in Fund 90, the District Debt Fund, is correct and matches your audit.	1860	64103 Correct. See page 30 of audit report.	0000	90	000	00	0000	7511	000	0000	107000000
W	FD027	[Please Verify] SPECIFIC OWNERSHIP TAXES - Source Code 1120. The district reported the following amounts in the following funds. Do these amounts match the district audit?	1860	64103 Correct. See page 66 of audit report.	0000	10	000	00	0000	1120	000	0000	9436619
W	FD029	[Please Verify] TOTAL ISSUED FROM LAST SUCCESSFUL BOND - Fund 90, Balance Sheet 7515. Please verify that the information being reported in Fund 90, the District Debt Fund, is correct and matches your audit.	1860	64103 Correct.	0000	90	000	00	0000	7515	000	0000	200000000
W	FD030	[Please Verify] YEAR OF LAST SUCCESSFUL BOND ELECTION - Fund 90, Balance Sheet 7514. Please verify that the information being reported in Fund 90, the District Debt Fund, is correct and matches your audit.	1860	64103 Correct.	0000	90	000	00	0000	7514	000	0000	2008

LEA Number	Error Type	Code	Error Message
1860	W	FD049	<p>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.</p> <p>Fund 23: Reported Ending Fund Balance: \$141,451.78 Reported Expenditures: \$145,260.67 Reported Revenues: \$102,556.62 Formula Driven Beg. Fund Balance: \$184,155.83 Previous Year's Ending Fund Balance: \$0.00</p> <p>The Pupil Activity Fund was changed to Fund 23 in the current period. See page 52 of audit report.</p>
1860	W	FD207	<p>BOCES, and Members of BOCES need to verify that the Flow Through Revenue being reported is accurate. Please verify that the Flow Through Revenue you are reporting is accurate:</p> <p>Source 1951, Local Flow Through: \$160.00 Source 3951, 3952, 3956, State Flow Through: \$89,519.97 Source 4951, 4952, 4954, 4956, Federal Flow Through: \$34,882.84</p> <p>Correct. See page 66 of audit report.</p>



Finance December Tier 2 Detail Error Report (Rolled up, BOLD Data)

2nd Tier Error Detail Report

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

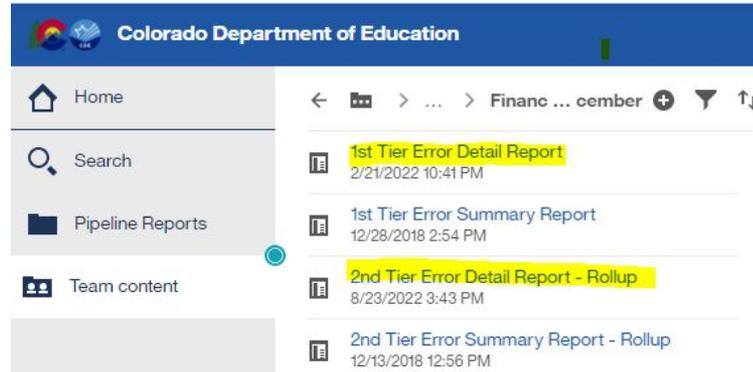
2nd Tier = Post-Rolled (BOLD) data. *Auditors Integrity and Bolded Balance Sheet Reports are available*

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!

Tier 2 Error Detail Report

Colorado Department of Education

2nd Tier Error Detail Report - Rollup

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).

After all Tier 2 Errors are cleared, the data is ready to be submitted, if all other reconciliations are done and the data matches the audit!

Indirect Cost Rate Report

Indirect Cost Report

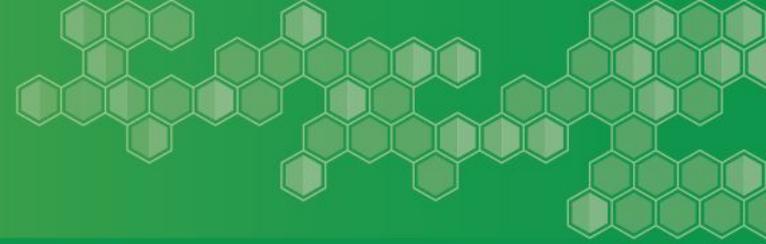
Indirect Cost Report - calculation to determine the district/BOCES Indirect Cost Rates

- Based on Finance December data submission from 2 years ago
 - FY22-23 data will be used to calculate FY24-25 rates

Used in ConsApp and various other Grant Applications where indirect costs are allowed / budgeted

Used to determine indirect costs, if charged, in Food Service Fund

- **Restricted & Unrestricted Rates are calculated**



Indirect Cost accounts are considered Internal Charge Reimbursement Accounts. The recording of transactions to allow for charging of internal services from one department within a district to another department.

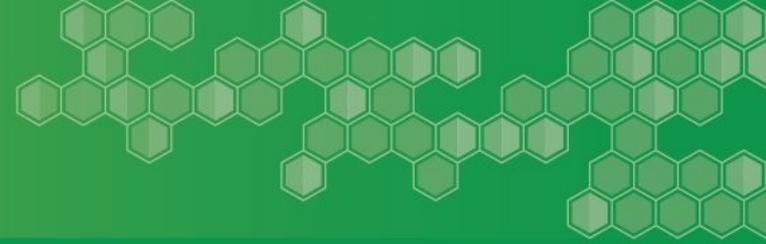
Expenditure Account

0869 Indirect Costs. Used with federal grants/projects.

Revenue Account

1972 Indirect Cost Revenue. Revenue internal to the district which is generated by charging for costs of a general nature that cannot be readily or accurately identified with specific services.

Indirect Costs, Explained (continued)



Unrestricted Rate - An indirect cost rate calculated for use on programs without limitations on indirect costs.

Examples:

ESSER

Local Grants

Restricted Rate - Certain ED grant programs have statutory requirements prohibiting the use of federal funds to supplant non-federal funds. These programs require the use of a restricted indirect cost rate. Adjustments to the unrestricted rate calculation are made and result in a lower rate to claim indirect reimbursement on restricted rate programs.

Examples:

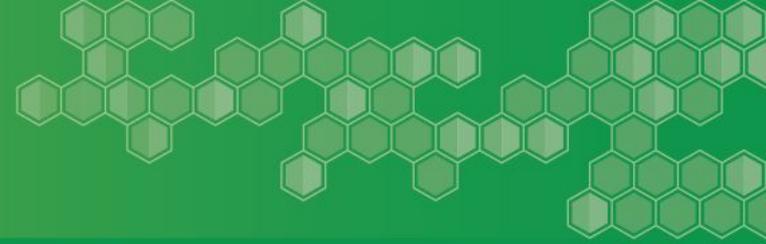
Title I

Title II

Title III

IDEA Part B

Indirect Cost Report

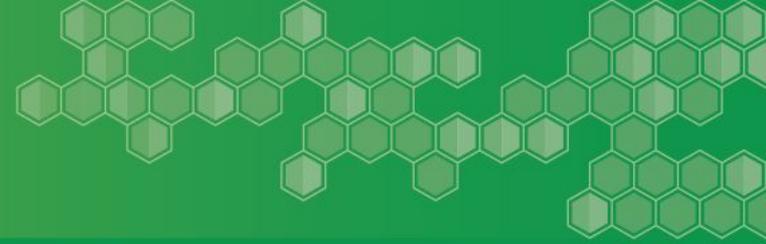


	RESTRICTED RATE	
	FY 2021-2022	FY 2023-2024
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	5.62	5.39
Direct Costs (34 CFR 75.567)	238,419,722	263,287,741
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	9,642,266	13,932,391
Carry Forward: From FY 2019-2020 Data	1,111,459	247,079
Total Indirect Costs	10,753,725 (A)	14,179,470 (A)
	UNRESTRICTED RATE	
	FY 2021-2022	FY 2023-2024
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 30.00%) (A/B)	19.18 %	17.22 %
Direct Costs (34 CFR 75.567)	213,074,419 (B)	235,906,855 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	30,643,239	41,313,277
Carry Forward: From FY 2019-2020 Data	3,248,077	-685,581
Total Indirect Costs	33,891,316 (A)	40,627,696 (A)



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

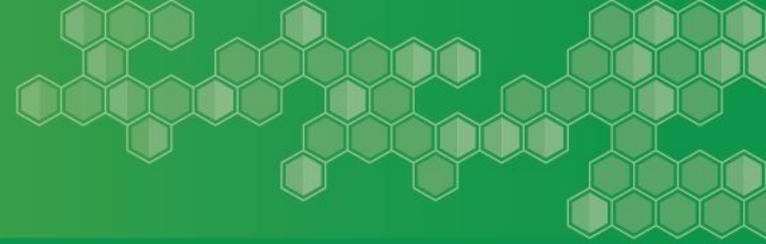
About Data Pipeline

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.

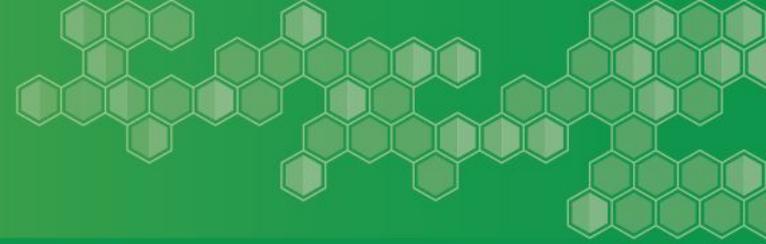
FIN LEA User: Has the ability to upload data files and review cognos reports. Is not able to Finalize the data submission.

Data Pipeline Reminders

Data Pipeline Submission FY22-23 Due Dates - per statute

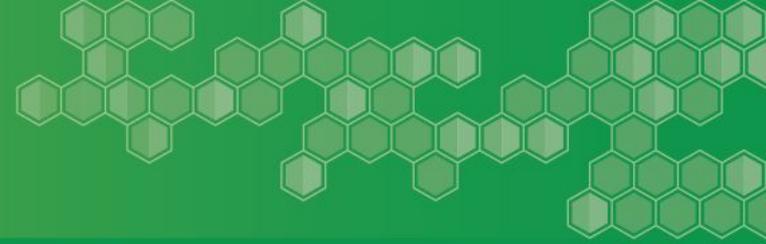
- **FY 2022-2023 Audit and Financial December Pipeline Deadlines**
 - December 31st for districts that do not require an extension
 - March 1st for districts that have an OSA extension
- **Several districts missed the deadline this year**
 - We recognize that this has been a challenging year in many 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
 - Communicate with your Auditor journal entries made to pass 1st Tier and 2nd Tier errors, these may change the trial balance.
 - Any changes should be initiated in the general ledger, for the data pipeline file to be recreated.

Data Pipeline Submission



A District may request an extension through March 1st, 2024 with the Office of the State Auditor.

- Note, extension request *must be submitted by December 31, 2023*
- 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



Jennifer Okes - Chief School Operations Officer

Amy Carman - Executive Director of School Finance and Grants

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....”

Contacts:

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