



TIME TO SHOW THE MONEY:

**COMPLYING WITH COLORADO'S PUBLIC SCHOOL
FINANCIAL TRANSPARENCY ACT**

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Executive Summary

Today it is more important than ever for governments to be financially transparent. The funds of public K-12 agencies in particular should be spent wisely to improve student learning. Colorado's 2010 Public School Financial Transparency Act requires local education providers to post specified financial information online. During the summer of 2011 the Independence Institute examined the extent to which local education providers have complied with the financial transparency law by observing the substance and presentation of online financial information for each of 178 school districts, 16 BOCES and the Charter School Institute. Each website was evaluated on the requirements of the law, as well as other criteria. The findings were unsettling, as there were **only nine school districts fully in compliance as of the law's July 1, 2011, deadline, and 26 school districts fully in compliance 90 days later.** (Extra time was allowed due to an ambiguity in the law that allows for diverse interpretations.)

Lack of compliance may be explained in part by the challenge of interpreting the law itself. Although, CDE has attempted to clarify some discrepancies, their conclusions are only advisory and still leave the law open to interpretation. Additionally, an enforcement mechanism and consequences for non-compliance are not clearly expressed in the law. There is an enforcement mechanism within the accreditation process, but it is ultimately weak, dependent on local self-reporting.

The Public School Financial Transparency Act is a step in the right direction, but work remains to be done. To improve compliance the Colorado General Assembly should consider the following actions:

- Clearly define terms within the law, for example, whether or not "check register" includes wire transfers; and
- Clearly define the dates when documents are to be posted, particularly for which documents the 60-day grace period does, or does not, apply.

While the legislature considers these changes, there are other steps that can be taken to improve compliance among local education providers, including:

- CDE should ensure that its recommendations and advice to the local education providers directly reflects the requirements set forth in the law;
- CDE should more closely monitor whether or not local education providers are in compliance with the financial aspects of the accreditation process, and follow through with the consequences set forth in the rules of accreditation;
- Local education providers should use the resources of CDE to ease the burden of compliance, particularly the template they can easily copy and paste to their websites;
- Citizens should hold local education providers accountable by demanding greater financial transparency through grassroots efforts within their communities; and
- Citizens should report any local education providers to CDE that do not show compliance with the requirements of the law.

The public deserves access to this important financial information, and all public K-12 agencies have an obligation to provide it.

Introduction

Given ongoing economic uncertainties, taxpayers have reason to be increasingly concerned with how governments, including public K-12 agencies, spend their money. Funds designated for public education should be spent wisely to improve student learning. Therefore, it is imperative that all public K-12 agencies become as open as possible regarding their finances, especially because transparency often leads to more responsible spending.

The Internet has created a quick and convenient way for governments to become more financially transparent. In the interest of greater public accountability and financial transparency, some city and county governments in Colorado paved the way by being among the first to post expenditures online. Pressure has been exerted for the state government to do the same, and the demand for financial transparency also has grown to include public K-12 agencies, as they administer tax dollars.

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Introduced in 2009, Senate Bill 57 would have required school districts to post detailed spending reports online. The bill passed the Senate; however, it was ultimately defeated in the Democrat-controlled House Education Committee, despite strong citizen support. The defeat of SB 57 did not quell the public demand for financial transparency of public K-12 agencies, and a weaker bill backed by administrator and school board interest groups, including the Colorado Association of School Boards (CASB) and the Colorado Association of School Executives (CASE), was introduced the following year. Lawmakers listened to this public outcry, and in 2010 the Colorado General Assembly passed House Bill 1036, also known as the Public School Financial Transparency Act.

Requirements of the Financial Transparency Act

Signed into law by then-Governor Bill Ritter, the Public School Financial Transparency Act (Colo. Rev. Stat. § 22-44-301 et seq.) requires “local education providers” – including school districts, the Charter School Institute, charter schools, and Boards of Cooperative Education Services (BOCES) – to post financial information online in a free and downloadable format.

Financial information required to be posted as of July 1, 2011, includes:

- FY 2009-2010 and FY 2010-2011 annual budgets¹
- FY 2009-2010 financial audit
- Quarterly financial statements at a minimum, commencing with FY 2010-2011 (quarters 1 through 3)
- Salary schedules or policies starting with those applicable to FY 2010-2011
- Accounts payable check registers
- Credit, debit, and purchase card (aka “p-card”) statements
- Investment performance reports (commencing July 1, 2012)

Additional stipulations of the legislation are as follows:

- The prior two budget years’ financial information must be provided until the end of the current budget year;
- Local education agencies must provide a link to the Colorado Department of Education website; and
- All documents must be posted or updated within 60 days after completion or receipt of the applicable report, statement, or document.

HB 1036 also specified that it is the responsibility of the Colorado Department of Education (CDE) to provide a template for voluntary use by local education providers needing assistance with the online posting of this information. CDE created a simple template based on recommendations from the Financial Policies and Procedures (FPP) Committee.² The template is available through the office of Public School Finance’s page on the CDE website. There are templates for specific years, as the information required to be posted expands from 2010 to 2011 and 2012. Each local education provider can simply copy and paste its information into the template and post it on their website. Additionally, CDE has provided the list of required documents on the Public School Finance Office’s page of the CDE website, along with guidance as to when such documents must be posted, and are working to create training for districts; making it relatively easy for districts to understand what is required of them.

Rating School Districts

During the summer of 2011 the Independence Institute undertook to examine the extent to which local education providers have complied with the financial transparency law by observing the substance and presentation of financial information on each of their websites.³ Websites were also rated based on criteria regarding how easy to find and use the posted information was, and whether or not they provided contact information so that citizens may further inquire about the financial transparency information if needed. Meeting these additional criteria meant that the financial transparency information could be found through a logical method from the homepage, for example under the “About Us” or “District Information” sections. Adequate contact information included the general address and phone number for the district or BOCES. Local education providers that went above and beyond the Public School Financial Transparency Act’s requirements to provide the most accurate, up-to-date, and informative financial transparency documents have been recognized for “exceeding” standards.

Table 1. Breakdown of Colorado Local Education Provider Compliance with 2010 Requirements of Public School Financial Transparency Act as of July 1, 2011

Compliance Rating	Number of Local Education Providers
Compliant	26
Almost Compliant	36
Partially Compliant	57
Non-Compliant	76

After examining all 178 school district websites, all 16 BOCES websites, and the Charter School Institute website, the findings are unsettling. As of July 1, only 26 districts were fully in compliance with the Public School Financial Transparency Act’s 2010 requirements, which exclude check registers, purchase card statements and investment reports (see Appendix B). Thirty-five other local education providers rated “Almost Compliant,” missing only one of the five required items. “Partially Compliant” providers missed two items, while “Non-Compliant” providers missed three or more. Table 1 includes the full breakdown of providers based on their level of compliance with the Act’s 2010 requirements.

During the fall of 2011 a second search was made of Colorado’s local education provider websites to determine compliance with updated financial documents—including the 2011-12 budget and quarterly financial statements through June 30—and the posting of check registers and purchase card statements. A grace period for compliance was given due to the ambiguity in the law (see “Interpretation and Enforcement,” page 8, for explanation). Only 26 of 195 local education providers were fully compliant, including 20 of the 25 districts that rated perfect on the 2010 requirements. The rest of the local education providers fall into the following categories:

- Almost Compliant - missing just one or two requirements.
- Partially Compliant - missing more than two requirements.
- Non-Compliant - only meeting one or two requirements, or none at all.

As indicated in table 2, some significant improvements were made in financial transparency from the initial search, though tremendous room for progress remains. For a complete listing, see Appendix B.

Table 2. Breakdown of Colorado Local Education Provider Compliance with 2011 Requirements of Public School Financial Transparency Act as of October 1, 2011

Compliance Rating	Number of Local Education Providers
Compliant	26
Almost Compliant	68
Partially Compliant	62
Non-Compliant	39

The larger the school district, the more likely it is to be in compliance. Twelve of Colorado’s 20 largest districts—those with 10,000 or more enrolled students—make up half of the districts fully compliant with 2011 transparency requirements. The other eight are almost compliant. On the other hand, only two of Colorado’s smallest districts, Deer Trail 26J and Silverton 1, meet the mark for online financial transparency. Of the state’s 52 districts with 300 or fewer students, 17 fall into the “Non-Compliant” category, and 20 are slightly ahead as “Partially Compliant.”

Transparency Top Performers

Although less than one in seven school districts have met all the requirements set forth in the Public School Financial Transparency Act, several districts have demonstrated that they welcome the idea of financial transparency, particularly with posting expenditure information. For example, Jefferson County R-1, Adams 12 Five Star Schools, Douglas County RE 1, and Cherry Creek 5 all created searchable databases of their expenditures (check registers and purchase card statements) in advance of the July 1, 2011, deadline.

Posting the expenditures in the form of check registers is not only the most widely accepted means of financial transparency, but it is also the simplest way for citizens to see exactly where their tax dollars are being spent. Making these expenditures searchable, as these four school districts have done, allow citizens to track more easily how the districts are spending money. Ideally, these searchable databases should meet the following criteria⁴:

- Easy to find on the local education provider’s website;

- Detailed transaction information;
- Free to use;
- Updated regularly;
- A mechanism for users to subscribe to receive notification of updated data; and
 - Archived data that is kept in place permanently.

...two significantly smaller districts, Edison 54 JT and Silverton 1, have shown commitment to making financial transparency a priority by posting... a searchable Excel spreadsheet form.

The four school districts listed above include most of these elements. For example, on the Douglas County school district's website, users can search for expenditures by date, by vendor, by fund, by location (individual schools, departments, etc.), and by account number.

Governmental Funds excluding Campus (Student) Activity

Please choose dates after July 1, 2009. Start and End Dates are required fields.

• Start Date (MM/DD/YYYY):

• End Date (MM/DD/YYYY):

You may narrow your search by filling in any portion of a Vendor, Fund, Location, or Account Number below that you are interested in viewing.
 ** These are optional fields.

Vendor:

Fund:

Location:

Account Number:

The search results then display the transaction date, the vendor, the amount, the fund used, the location (what school, department, etc.), a short description of the expenditure (ex. Electricity), and the accounting code.

DC SDK12 Financial Transparency

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Transaction Date	Vendor	Amount	Payment Type	Fund Description	Location Description	Source/Object Description	Accounting Code
15-JUL-2011	AWARDS WITH MORE	148.00	PCARD	GENERAL FUND	BOARD OF EDUCATION	GENERAL SUPPLIES	10-659-23-2310-0610-000-0000-0-0000
15-JUL-2011	OFFICE DEPOT #1080	143.47	PCARD	GENERAL FUND	BOARD OF EDUCATION	GENERAL SUPPLIES	10-659-23-2310-0610-000-0000-0-0000
15-JUL-2011	OFFICE DEPOT #1080	24.45	PCARD	GENERAL FUND	BOARD OF EDUCATION	GENERAL SUPPLIES	10-659-23-2310-0610-000-0000-0-0000
15-JUL-2011	OFFICE DEPOT #1080	88.96	PCARD	GENERAL FUND	BOARD OF EDUCATION	GENERAL SUPPLIES	10-659-23-2310-0610-000-0000-0-0000
15-JUL-2011	ROWMAN LITTLEFIELD PUB	57.45	PCARD	GENERAL FUND	BOARD OF EDUCATION	PRINTING & BINDING	10-659-23-2310-0550-000-0000-0-0000
15-JUL-2011	ROWMAN LITTLEFIELD PUB	31.60	PCARD	GENERAL FUND	BOARD OF EDUCATION	PRINTING & BINDING	10-659-23-2310-0550-000-0000-0-0000
15-JUL-2011	SAFENWAY STORE00018770	34.96	PCARD	GENERAL FUND	BOARD OF EDUCATION	GENERAL SUPPLIES	10-659-23-2310-0610-000-0000-0-0000
14-JUL-2011	COLORADO SPRINGS LEGAL COPY LLC	5,378.42	CHECK	GENERAL FUND	BOARD OF EDUCATION	LEGAL SERVICES	10-659-23-2310-0331-000-0000-0-0000
14-JUL-2011	IRON MOUNTAIN	3.14	CHECK	GENERAL FUND	BOARD OF EDUCATION	OTHER PURCH PROF & TECH SVCS	10-659-23-2310-0390-000-0000-0-0000
14-JUL-2011	JLH CONSULTING AND PUBLIC AFFAIRS LLC	7,500.00	CHECK	GENERAL FUND	BOARD OF EDUCATION	OTHER PURCH PROF & TECH SVCS	10-659-23-2310-0390-000-0000-0-0000
14-JUL-2011	RUBIN BROWN LLP	17,140.00	CHECK	GENERAL FUND	BOARD OF EDUCATION	AUDIT SERVICES	10-659-23-2310-0332-000-0000-0-0000
29-JUN-2011	CCS PRESENTATION SYSTEMS	1,212.00	CHECK	GENERAL FUND	BOARD OF EDUCATION	TECHNOLOGY EQUIPMENT OVER \$5,000	10-659-23-2310-0734-000-0000-0-0000
29-JUN-2011	CCS PRESENTATION SYSTEMS	199.95	CHECK	GENERAL FUND	BOARD OF EDUCATION	TECHNOLOGY EQUIPMENT OVER \$5,000	10-659-23-2310-0734-000-0000-0-0000
29-JUN-2011	CCS PRESENTATION SYSTEMS	720.00	CHECK	GENERAL FUND	BOARD OF EDUCATION	TECHNOLOGY EQUIPMENT OVER \$5,000	10-659-23-2310-0734-000-0000-0-0000
29-JUN-2011	CCS PRESENTATION SYSTEMS	2,293.00	CHECK	GENERAL FUND	BOARD OF EDUCATION	TECHNOLOGY EQUIPMENT OVER \$5,000	10-659-23-2310-0734-000-0000-0-0000

Download to Spreadsheet

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This enables the public to know exactly when, where, and how the money was spent, as well as where the money came from: the general fund collected in part from property taxes, or another fund such as the student activity fund collected from fundraising, donations, and fees.

While the four districts with searchable expenditure databases are among the largest in the state, two significantly smaller districts, Edison 54 JT and Silverton 1, have shown commitment to making financial transparency a priority by posting detailed expenditures online in a searchable Excel spreadsheet form. Many other districts have complied with the law by posting PDF files, some of them scanned documents that cannot easily be searched. Edison and

Silverton not only allow citizens to see exactly on what public education functions their tax dollars are being spent but also facilitate useful analysis of expenditures without a large outlay of funds by the district.

In order to create comprehensive financial transparency, it is also important to provide access to other required financial information, such as budgets, audits, and quarterly reports. However, these documents are not as familiar to the average citizen. Some school districts therefore have provided additional information on how the budget process works, as well as helpful summaries of what one can expect to see when viewing these documents. Supplying this additional information is not only in keeping with the general idea of financial transparency, but also goes beyond by empowering citizens so that they are not just looking at a bunch of numbers on a spreadsheet. The data they look at will have more meaning, and therefore citizens can understand and analyze the data more effectively.

For example, Colorado Springs 11 and Littleton 6 provide explanations of how the budget process works. Other districts, including Jefferson County, St. Vrain Valley RE 1J, and Douglas County, also provide charts and graphs detailing where the money for specific funds come from, and where the money goes. Additionally, Jefferson County provides a few short videos to help citizens understand the process, so that they in turn will have a better understanding of the financial documents they are viewing.

Challenges for Smaller Providers

The districts that exceed the basic requirements of the Public School Financial Transparency Act are among the largest in the state, and therefore may have the resources to provide such detailed information. The vast number of smaller districts may be out of compliance due to some challenges they face in meeting the requirements set forth in the law. Linda Rau, the business manager for Plateau Valley 50 explained that her district is “facing fewer personnel and more requirements.”⁵ She also noted that they have encountered some technical issues in getting the information posted online. This may also be the case for other small districts that lack needed personnel and technological resources.

Nora Flood, the Vice President of School Services for the Colorado League of Charter Schools, expressed similar concerns, particularly for smaller charter schools where business managers often serve part-time and only a small office staff do the day-to-day bookkeeping.⁶ Personnel and resource problems are likely why several of the smallest school districts, like Liberty J-4 and Prairie Re-11, have no financial information posted online whatsoever. Despite personnel and resource challenges, all local education providers are bound by the law and must find a way to comply. The examples of other small districts in compliance show it can be done without extraordinary effort.

There are larger school districts, however, that despite likely having the personnel and resources needed still have not met all of the requirements of the Public School Financial Transparency Act. For example, two of the four largest districts in the state (Douglas County RE 1 and Cherry Creek 5) were only partially or almost compliant with 2010 requirements a year

later. While Douglas County has excelled in terms of providing a searchable database of expenditures, the district still fails to meet other requirements.

Transparency and Public Confidence

When financial transparency is lacking between a school district and the public, it can bring a district's spending decisions into question. For example, the Manitou Springs 14 School District's financial information is incomplete and was only found by happenstance. In fact, the information was found on the Manitou Springs Middle School webpage, not the district's main pages. This occurrence is concerning, particularly for the district's taxpayers and other residents, because the district recently announced an Apple iPad initiative that will provide all 5th through 8th grade students with the iPad 2 for the upcoming school year. The district has purchased 600 iPad2s that will also be given to teachers, who will receive \$100 in iTunes credits to purchase apps that will be preloaded onto the students' devices.⁷

The inability of Manitou Springs 14 to post complete financial information online demonstrates why financial transparency is so important. Depending on which iPad2 model the district purchases, the cost would be anywhere from \$299,400 to \$497,400. It is also unclear whether the devices were bought with tax dollars or private grant funds. Without good and complete financial transparency, the actual money spent and where it came from is much more difficult to determine.

On the other hand, the availability of financial information can be an invaluable tool for concerned citizens to question a school district's spending decisions. For example, the p-card statements from Aurora Public Schools revealed charges for expensive dinners at places such as the Vail Chophouse in the ski resort town of Vail, Colorado. Parents can take this expenditure information to the districts, which will force them to justify potentially wasteful spending. Additionally, if parents continue to confront the school districts, it will hopefully force them to spend their money more wisely on the students.

Interpretation and Enforcement

Some examples of deficient compliance among local education providers may be explained by the challenge of interpreting the law itself. For instance, there are somewhat conflicting portions of the law regarding the time that information must be posted. The law stipulates that all documents must be posted within 60 days after completion or receipt. Check registers and p-card statements are required commencing July 1, 2011. With the 60-day clause, the July 1, 2011, deadline could be extended to September 1, 2011, as the required date to post the expenditures.

Denver Public Schools took advantage of this "loophole" and posted a note on their website that their expenditures would not be posted until September 1, 2011. On the other hand, Adams-Arapahoe 28J (Aurora Public Schools) determined July 1, 2011, to be the required date, and posted their expenditures that day. Both Denver and Aurora were among the 24 fully compliant districts surveyed in September.

However, Aurora Public School

CDE relies on local education providers to report whether they are in compliance with these requirements

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another loophole that they have used to check registers they post online. In July

2011 a Colorado citizen activist emailed Aurora’s director of finance asking why she was unable to find the transactions of withholdings for dues to the teachers union, the Aurora Education Association (AEA). The director responded that those withholdings are not listed within the check registers because they are done by wire transfer and in her “understanding of HB 1036 that wire transfers were not included.”⁸ This potential loophole is very troubling, because it opens the door for districts to use wire transfers in order to guard against transparency.

CDE’s FPP Committee attempted to clarify some discrepancies during its meetings. The results include a template for districts that displays the required information. The office of Public School Finance also has posted a list of the requirements, including the additional stipulations for the current budget year and the following budget year. Additionally, the FPP Committee addressed an important piece that is unclear within the Public School Financial Transparency Act: whether or not any type of enforcement mechanism or consequences exists for non-compliance, because there is nothing explicitly written in the law. The issue was specifically addressed in the May 5, 2010, meeting of the FPP Committee, when the question was raised whether or not there were any consequences for non-compliance. Vody Hermann, then the Director of Public School Finance, responded that “the public would probably be the greatest enforcer for the requirements.”⁹ CDE maintains that the Committee’s interpretations are only advisory and that CDE has no specific guidelines as far as compliance enforcement, because it is a matter for local control.¹⁰

However, according to State Board of Education-adopted rules, each accreditation contract should include “substantial and good-faith compliance with the requirements set forth in Title 22 Article 44,”¹¹ which includes the Public School Financial Transparency Act (§ 22-44-301 et seq.). CDE relies on local education providers to report whether they are in compliance with these requirements.¹² However, if CDE has reason to believe that a local education provider is not in compliance, the agency will notify them that they have 90 days to fix the problem. Should the local education provider remain non-compliant after 90 days, CDE can take action during the annual review process and downgrade the accreditation category.¹³ CDE has determined that education providers not in compliance will “default to Accredited with Priority Improvement Plan (or remain Accredited with Turnaround Plan) until they meet requirements.”¹⁴ This result would be damaging to local education providers that currently have high accreditation ratings. Yet ultimately this enforcement mechanism is weak, because CDE is dependent on local self-reporting to issue an accreditation downgrade for failure to meet the finance requirements.

Conclusion

While the passing of the Public School Financial Transparency Act was a step towards greater financial transparency among public K-12 education providers, there is still work to be done. The enforcement mechanism to ensure compliance is clearly inadequate. As a result, the number of schools that are sharing important financial information with their citizens is minimal. A more effective threat of downgraded accreditation status should compel more action.

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CDE relies on local education providers to report

Another area where improvement is needed stems from the ambiguity that exists within the law, which not only has created some confusion as to what information needs to be posted and when, but also has opened the door to loopholes. CDE and the FPP Committee have worked somewhat to clarify portions of the law through the creation of a template, as well as through the information posted on the webpage of CDE's office of Public School Finance. Despite these efforts, the low number of compliant local education providers demonstrates that confusion likely remains. Not only that, but school districts have managed to find loopholes based on the ambiguities enabling them to, at best, differently interpret dates for required information to be posted, and, at worst, to circumvent the law or to conceal information which violates the spirit of the law.

In order to improve compliance the Colorado General Assembly should consider the following actions:

- Clearly define terms within the law, for example, whether or not "check register" includes wire transfers; and
- Clearly define the dates when documents are to be posted, particularly for which documents the 60-day grace period does, or does not, apply.

While the legislature considers these changes, there are other steps that can be taken to improve compliance among local education providers, including:

- CDE should ensure that its recommendations and advice to the local education providers directly reflects the requirements set forth in the law;
- CDE should more closely monitor whether or not local education providers are in compliance with the financial aspects of the accreditation process, and follow through with the consequences set forth in the rules of accreditation;
- Local education providers should use the resources of CDE to ease the burden of compliance, particularly the template they can easily copy and paste to their websites;
- Citizens should hold local education providers accountable by demanding greater financial transparency through grassroots efforts within their communities; and
- Citizens should report any local education providers to CDE that do not show compliance with the requirements of the Financial Transparency Act.

The public deserves access to important government financial information, and all public K-12 agencies have an obligation to provide that information in order to create greater confidence that taxpayer dollars are being spent effectively to better serve the education needs of students.

Appendix A

Local education providers and compliance for July 1, 2010, requirements (As of July 1, 2011)

Key:

- = All required documents are posted and complete.
- ◐ = Not all required documents are posted, or they are incomplete.

Fully Compliant:

Local Education Provider	Budgets	Audited Financial Statements	Quarterly Statements	Salary Schedules	Link to CDE
Academy 20	●	●	●	●	●
Adams 12 Five Star Schools	●	●	●	●	●
Adams County 14	●	●	●	●	●
Adams-Arapahoe 28J (Aurora)	●	●	●	●	●
Archuleta County 50 JT	●	●	●	●	●
Boulder Valley RE 2	●	●	●	●	●
Canon City RE-1	●	●	●	●	●
Colorado Springs 11	●	●	●	●	●
Deer Trail 26J	●	●	●	●	●
Denver County 1	●	●	●	●	●
Eaton RE-2	●	●	●	●	●
Elizabeth C-1	●	●	●	●	●
Fort Morgan RE-3	●	●	●	●	●
Fountain 8	●	●	●	●	●
Gunnison Watershed RE1J	●	●	●	●	●
Harrison 2	●	●	●	●	●
Jefferson County R-1	●	●	●	●	●
Johnstown-Milliken RE-5J	●	●	●	●	●
Littleton 6	●	●	●	●	●
Mapleton 1	●	●	●	●	●
Mesa County Valley 51	●	●	●	●	●
Monte Vista C-8	●	●	●	●	●
Ridgway R-2	●	●	●	●	●
St Vrain Valley RE 1J	●	●	●	●	●
Weld County S/D RE-8	●	●	●	●	●
Widefield 3	●	●	●	●	●

Almost Compliant:

Local Education Provider	Budgets	Audited Financial Statements	Quarterly Statements	Salary Schedules	Link to CDE
Bethune R-5		●	●	●	●
Brighton 27J	●	●	●	●	
Byers 32J		●	●	●	●
Centennial BOCES	●	●	●	●	
Center 26 JT		●	●	●	●
Dolores RE-4A	●	●	●	●	●
Douglas County RE 1	●	●	●	●	●

Local Education Provider	Budgets	Audited Financial Statements	Quarterly Statements	Salary Schedules	Link to CDE
Durango 9-R	●	●	●	●	
Eads RE-1	●	●	●	●	
East Central BOCES	●	●	●	●	
East Grand 2	●	●	●	●	
Englewood 1	●	●	●	●	●
Falcon 49	●	●	●	●	
Garfield RE-2	●	●	●	●	
Hanover 28		●	●	●	●
Holyoke RE-1J	●	●	●	●	
Mancos RE-6	●	●	●	●	
Mc Clave RE-2	●	●	●	●	
Northwest Colo BOCES	●	●	●	●	
Park (Estes Park) R-3	●	●	●	●	
Pikes Peak BOCES	●	●	●	●	
Plateau RE-5	●	●		●	●
Poudre R-1	●	●		●	●
Pueblo City 60	●	●	●	●	
Pueblo County Rural 70	●	●	●	●	
Salida R-32	●	●	●	●	
San Juan BOCES	●	●		●	●
Sierra Grande R-30	●	●	●	●	
Silverton 1	●	●	●	●	
South Central BOCES		●	●	●	●
South Routt RE 3	●	●	●	●	
Telluride R-1		●	●	●	●
Thompson R-2J		●	●	●	●
Valley RE-1	●	●	●		●
West End RE-2	●	●	●	●	
Westminster 50	●	●	●		●

Partially Compliant:

Local Education Provider	Budgets	Audited Financial Statements	Quarterly Statements	Salary Schedules	Link to CDE
Agate 300	●	●		●	
Akron R-1		●	●	●	

Local Education Provider	Budgets	Audited Financial Statements	Quarterly Statements	Salary Schedules	Link to CDE
Alamosa RE-11J	●	●	●		
Arriba-Flagler C-20	●	●	●		
Ault-Highland RE-9		●	●	●	
Bayfield 10 JT-R		●	●	●	●
Bennett 29J		●	●	●	
Big Sandy 100J		●	●	●	
Branson Reorganized 82		●	●	●	
Brush RE-2(J)	●	●	●		
Buena Vista R-31		●	●	●	
Cherry Creek 5	●	●			●
Clear Creek RE-1	●	●	●		
Cotopaxi RE-3		●	●	●	
Cripple Creek-Victor RE-1		●	●		●
De Beque 49JT			●	●	●
Delta County 50(J)	●	●	●		
Edison 54 JT		●	●	●	
Elbert 200		●	●	●	
Expeditionary BOCES		●	●	●	
Frenchman RE-3		●	●	●	
Garfield 16	●	●	●		
Genoa-Hugo C113		●		●	●
Gilpin County RE-1		●	●	●	
Hi-Plains R-23		●	●	●	
Idalia RJ-3		●	●	●	
Ignacio 11 JT		●	●	●	
Karval RE-23		●	●	●	
Keenesburg RE-3(J)		●	●	●	
Kiowa C-2		●	●	●	
Lamar RE-2	●	●	●		
Lewis-Palmer 38	●	●	●		
Limon RE-4J		●	●		●
Meeker RE1		●	●	●	
Miami/Yoder 60 JT		●		●	●
Moffat County RE:No 1		●	●	●	
Montezuma-Cortez RE-1	●	●	●		
North Conejos RE-1J		●	●	●	
North Park R-1		●	●	●	
Northeast BOCES		●	●	●	
Ouray R-1	●			●	●

Local Education Provider	Budgets	Audited Financial Statements	Quarterly Statements	Salary Schedules	Link to CDE
Platte Canyon 1		●	●	●	
Sangre De Cristo RE-22J		●	●	●	
Sargent RE-33J	●	●		●	
Southeastern BOCES		●	●	●	
Steamboat Springs RE-2	●		●	●	
Strasburg 31J	●	●	●		
Summit RE-1	●	●	●		
Trinidad 1	●	●	●		
Weld County RE-1	●	●	●		
West Grand 1-JT.		●	●	●	
Wiggins RE-50(J)	●		●	●	
Windsor RE-4		●	●	●	
Woodland Park RE-2	●	●		●	
Woodlin R-104		●	●	●	
Wray Rd-2		●	●	●	
Yuma 1		●	●	●	

Appendix B

Local education providers and compliance for July 1, 2011, requirements (As of October 1, 2011)

Key:

- = All required documents or other items are posted and complete.
- ◐ = Not all required documents / items are posted, or they are incomplete.

Fully Compliant:

Local Education Provider	Budgets	Audited Financial Statements	Quarterly Statements	Salary Schedules	Expenditures	Updating Information	Archived Data	Link to CDE	Easy to Use & Find	Communication
Academy 20	●	●	●	●	●	●	●	●	●	●
Adams 12 Five Star Schools	●	●	●	●	●	●	●	●	●	●
Adams County 14	●	●	●	●	●	●	●	●	●	●
Adams-Arapahoe 28J (Aurora)	●	●	●	●	●	●	●	●	●	●
Archuleta County 50 JT	●	●	●	●	●	●	●	●	●	●
Boulder Valley RE 2	●	●	●	●	●	●	●	●	●	●
Cherry Creek 5	●	●	●	●	●	●	●	●	●	●
Colorado Springs 11	●	●	●	●	●	●	●	●	●	●
<i>Deer Trail 26J</i>	●	●	●	●	●	●	●	●	●	●
Denver County 1	●	●	●	●	●	●	●	●	●	●
Elizabeth C-1	●	●	●	●	●	●	●	●	●	●
Fort Morgan RE-3	●	●	●	●	●	●	●	●	●	●
Harrison 2	●	●	●	●	●	●	●	●	●	●
Jefferson County R-1	●	●	●	●	●	●	●	●	●	●
Lewis-Palmer 38	●	●	●	●	●	●	●	●	●	●
Littleton 6	●	●	●	●	●	●	●	●	●	●
Mapleton 1	●	●	●	●	●	●	●	●	●	●
Mesa County Valley 51	●	●	●	●	●	●	●	●	●	●
Miami/Yoder 60 JT	●	●	●	●	●	●	●	●	●	●
Monte Vista C-8	●	●	●	●	●	●	●	●	●	●
<i>Silverton 1</i>	●	●	●	●	●	●	●	●	●	●
St Vrain Valley RE 1J	●	●	●	●	●	●	●	●	●	●
Valley RE-1	●	●	●	●	●	●	●	●	●	●
Weld County S/D RE-8	●	●	●	●	●	●	●	●	●	●
Westminster 50	●	●	●	●	●	●	●	●	●	●
Widefield 3	●	●	●	●	●	●	●	●	●	●

Districts with 10,000 or more students (20 largest in Colo.) are in bold. Districts with 300 or fewer students are in italics.

Almost Compliant:

Local Education Provider	Budgets	Audited Financial Statements	Quarterly Statements	Salary Schedules	Expenditures	Updating Information	Archived Data	Link to CDE	Easy to Use & Find	Communication
<i>Agate 300</i>	●	●	●	●	●	●	◐		●	●
<i>Aguilar Reorganized 6</i>	●	●	●	●	●	●	●		●	●
Aspen 1	●	●	◐	●	●	◐	●		●	●
<i>Bethune R-5</i>	◐	●	●	●		●	●	●	●	●
Big Sandy 100J	◐	●	●	●	●	●	●		●	●
Branson Reorganized 82	◐	●	●	●	●	●	◐		●	●
Brighton 27J	●	●	●	●	◐	●	●		●	●
Buena Vista R-31	◐	●	●	●	●	●	◐		●	●
Buffalo RE-4	●	●	◐	●	●	◐	◐	●	●	●
Byers 32J	●	●	●	●	●	●	●	◐	●	●
Canon City RE-1	●	●	●	●		●	●	●	●	●
Center 26 JT	◐	●	●	●	●	●	◐	●	●	●
<i>Creede Consolidated 1</i>	●	●	●		●	●	●		●	●
Cripple Creek-Victor RE-1	●	●	◐	●	●	●	●	●	●	●
Delta County 50(J)	●	●	●	●	●	●	◐	●	●	●
Dolores RE-4A	◐	●	●	●		●	●	●	●	●
Douglas County RE 1	●	●		●	●	◐	◐	●	●	●
Durango 9-R	●	●	●	●	●	●	●		●	●
<i>Eads RE-1</i>	◐	●	●	●	●	●	●		●	●
East Central BOCES	●	●	●	●	◐	●	●		◐	●
Eaton RE-2	●	●	●	●		●	●	●	●	●
<i>Edison 54 JT</i>	●	●	●	◐	●	◐	●		●	●
Ellicott 22	●	●	●	●	●	●	◐		●	●
Englewood 1	●	●	◐	●	●	◐	●	●	●	●
Falcon 49	●	●	●	●	●	●	●		●	●
Fountain 8	●	●	●	●	●	●	◐	●	●	●
<i>Frenchman RE-3</i>	◐	◐	●	●	●	●	●		●	●
Garfield 16	●	●	●	●	●	●	●		●	●
Garfield RE-2	●	●	●	●	●	●	●		●	●
Gilpin County RE-1	●	●	◐	●	●	●	●		●	●
Greeley 6	●	●	◐	●	●	◐	●		●	●
Gunnison Watershed RE1J	●	●	◐	●		◐	●	●	●	●
Hanover 28	◐	●	●	●	●	●	◐	●	●	●
<i>Hi-Plains R-23</i>	●	●	◐	●	●	●	●		●	●
Holyoke RE-1J	◐	●	●	●	●	●	◐		●	●

Local Education Provider	Budgets	Audited Financial Statements	Quarterly Statements	Salary Schedules	Expenditures	Updating Information	Archived Data	Link to CDE	Easy to Use & Find	Communication
Johnstown-Milliken RE-5J	●	●	●	●	●	●	●	●	●	●
Keenesburg RE-3(J)	●	●	●	●	●	●	●		●	●
<i>Kim Reorganized 88</i>	●	●	●	●	●	●	●		●	●
Kiowa C-2	●	●	●	●	●	●	●		●	●
Lamar RE-2	●	●	●		●	●	●		●	●
Limon RE-4J	●	●	●		●	●	●	●	●	●
Mancos RE-6	●	●	●	●	●	●	●		●	●
Mc Clave RE-2	●	●	●	●	●	●	●		●	●
<i>Moffat 2</i>	●	●	●	●	●	●	●		●	●
Moffat County RE:No 1	●	●	●	●	●	●	●		●	●
Montezuma-Cortez RE-1	●	●	●	●	●	●	●		●	●
Montrose County RE-1J	●	●	●	●	●	●	●		●	●
<i>North Park R-1</i>	●	●	●	●	●	●	●		●	●
Northwest Colo BOCES	●	●	●	●	●	●	●		●	●
<i>Ouray R-1</i>	●	●	●	●	●	●	●	●	●	●
Pikes Peak BOCES	●	●	●	●		●	●		●	●
Poudre R-1	●	●	●	●	●	●	●	●	●	●
Pueblo City 60	●	●	●	●	●	●	●		●	●
Pueblo County Rural 70	●	●	●	●	●	●	●		●	●
Roaring Fork RE-1	●	●	●	●	●	●	●		●	●
Rocky Ford R-2	●	●	●	●	●	●	●		●	●
Salida R-32	●	●	●	●	●	●	●		●	●
San Juan BOCES	●	●		●	●	●	●	●	●	●
South Central BOCES	●	●	●	●	●	●	●	●	●	●
South Routt RE 3	●	●	●	●		●	●		●	●
Summit RE-1	●	●	●	●	●	●	●		●	●
Telluride R-1	●	●	●	●	●	●	●	●	●	●
Thompson R-2J	●	●	●	●		●	●	●	●	●
Wiggins RE-50(J)	●	●	●	●	●	●	●		●	●
Windsor RE-4	●	●	●	●	●	●	●		●	●
Woodland Park RE-2	●	●	●	●	●	●	●	●	●	●
<i>Woodlin R-104</i>	●	●	●	●	●	●	●		●	●
Yuma 1	●	●	●	●	●	●	●		●	●

Partially Compliant:

Local Education Provider	Budgets	Audited Financial Statements	Quarterly Statements	Salary Schedules	Expenditures	Updating Information	Archived Data	Link to CDE	Easy to Use & Find	Communication
Akron R-1		●	●	●	●	●	◐		●	●
Alamosa RE-11J	●	●	◐	●		●	●		●	●
<i>Arriba-Flagler C-20</i>	◐	●	●		●	◐	◐		●	●
Ault-Highland RE-9	●	●	●	●		●	◐		●	●
Bayfield 10 JT-R		●	◐	●		◐	◐	●	●	●
Bennett 29J		●	●	●	●	◐	◐		●	●
Brush RE-2(J)	●	●	◐		●	◐	◐		●	●
Calhan RJ-1		●	◐	●	●	◐	●		●	●
Centennial BOCES	◐	●	●	●		●	◐		●	●
Cheyenne Mountain 12	●	●		●	◐	◐	◐	●	●	●
Clear Creek RE-1	◐	●	◐	●	●	●	◐		●	●
<i>Cotopaxi RE-3</i>	●	●	●	●		●	◐		●	●
<i>De Beque 49JT</i>	◐	●	●	●		◐	◐	●	◐	●
East Grand 2	●	●	◐	●	●	◐	◐		●	●
East Otero R-1	●	●	◐	●		●	◐		●	●
<i>Elbert 200</i>	◐	●	●	●		●	●		●	●
Expeditionary BOCES	◐	●	◐	●		◐	◐		●	●
Florence (Fremont) RE-2	●	●	◐	●		◐	◐		●	●
<i>Genoa-Hugo C113</i>	●	●		●		◐	●	●	●	●
<i>Granada RE-1</i>	◐	●	◐	●	◐	◐	◐		●	●
<i>Hinsdale County RE 1</i>	◐	●		●	●	◐	●		●	●
Hoehne Reorganized 3	◐	●	◐	●		●	◐		●	●
Idalia RJ-3	◐	●	◐	●	●	●	◐		●	
Ignacio 11 JT	●	●	◐	●		●	◐		●	●
<i>Karval RE-23</i>		●	◐	●		◐	●		●	●
<i>La Veta RE-2</i>	●	●		●	◐	◐	◐		●	●
Lake County R-1		●	●	●	●	◐	◐		●	●
<i>Manzanola 3J</i>	◐			●		◐	◐	●	●	●
Meeker RE1		●	●	●	●	●	◐		●	●
Mountain BOCES	●	●	◐		●	◐	◐		●	●
<i>Mountain Valley RE 1</i>	●		◐	●	◐	◐	◐		●	●
North Conejos RE-1J		●	●	●	●	●			●	●
Northeast BOCES	◐	●	◐	●		◐	◐		●	●
<i>Norwood R-2J</i>		●	●	●		◐	◐		●	●
<i>Otis R-3</i>	●		●	●	◐	◐	◐		●	●
Park (Estes Park) R-3	◐	●	●	●	◐	◐	●		●	●

Local Education Provider	Budgets	Audited Financial Statements	Quarterly Statements	Salary Schedules	Expenditures	Updating Information	Archived Data	Link to CDE	Easy to Use & Find	Communication
Park County RE-2	●	●			●	◐	◐		●	●
<i>Pawnee RE-12</i>		●	◐	●	●	◐	◐		●	●
<i>Plateau RE-5</i>	◐	●		●	●	◐	◐	●	●	●
Plateau Valley 50	◐	●	◐	●	●	◐	◐		●	●
Platte Canyon 1	●	●	◐	●	◐	●	◐		●	●
<i>Platte Valley RE-3</i>	◐	●	◐		●	◐	◐		●	●
Platte Valley RE-7	●	●		●	●	◐	●		●	●
<i>Primero Reorganized 2</i>	●	●	◐	●	●	◐	◐		●	●
Ridgway R-2		●	◐	●		◐	◐	●	●	●
San Luis Valley BOCES	●	●	◐		●	◐	◐		●	●
Sanford 6J	●	●	◐			◐	●		●	●
Sangre De Cristo RE-22J		●	◐	●		◐	●		●	●
Sargent RE-33J	●	●	◐	●		◐	◐		●	●
<i>Sierra Grande R-30</i>		●	◐	●		●	●		●	●
Southeastern BOCES		●	◐	●		●	◐		●	●
Steamboat Springs RE-2	●		◐	●	●	◐	●		●	●
Strasburg 31J	●	●	◐		●	●	◐		●	●
<i>Stratton R-4</i>	◐	●		●	◐	◐	◐	●	●	●
Trinidad 1	●	●	◐	●		◐	●		●	●
Uncompahgre BOCES	◐	●			●	◐	●		●	●
Ute Pass BOCES	●	●	◐	●		◐	●	●		●
Weld County RE-1	●	●			●	●	●		●	●
West End RE-2		●	◐	●		◐	●		●	●
West Grand 1-JT.		●	●	●		◐	◐		●	●
<i>Wiley RE-13 JT</i>	◐	●	◐	●	●	●	◐		●	●
Wray Rd-2	●	●	●	●		●	◐		●	●

Non-Compliant:

Local Education Provider	Budgets	Audited Financial Statements	Quarterly Statements	Salary Schedules	Expenditures	Updating Information	Archived Data	Link to CDE	Easy to Use & Find	Communication
Adams County BOCES										
<i>Arickaree R-2</i>										
<i>Briggsdale RE-10</i>	●			●		◐	◐		●	●
Burlington RE-6J	◐	●	◐	●		◐			●	●
<i>Campo RE-6</i>				●		◐	◐		●	●
<i>Centennial R-1</i>		●		●		◐	◐		●	●
Charter School Institute	●					◐			●	●
<i>Cheraw 31</i>			◐	●	●				●	●
<i>Cheyenne County RE-5</i>		●		●		◐	◐	◐	●	●
Crowley County RE-1-J		●		●		◐	◐		●	●
Custer County School District C-1										
Del Norte C-7	●		◐			◐			●	●
Dolores County RE No.2		●	◐	●		◐	◐		●	●
Eagle County RE 50				●	●		◐		●	●
Fowler R-4J				●		◐	◐	●	●	●
Front Range BOCES										
Haxtun RE-2J	◐			◐					●	●
Hayden RE-1	◐			●		◐			●	●
<i>Holly RE-3</i>	◐		◐						●	●
Huerfano RE-1			◐		●	◐	◐		●	●
Julesburg RE-1		●		●		◐	◐		●	●
<i>Kit Carson R-1</i>		●			●	◐	◐		●	●
Las Animas RE-1			◐	●	◐	◐			●	●
<i>Liberty J-4</i>										
<i>Lone Star 101</i>		●		●	●		◐		●	●
Manitou Springs 14	◐	●	◐	◐		●	◐		◐	●
Peyton 23 JT		●			●	◐	●		●	●
<i>Plainview RE-2</i>		●	◐		◐	◐			●	●
<i>Prairie RE-11</i>										
<i>Pritchett RE-3</i>							◐		●	●
Rangely RE-4	●	●				◐	◐	◐	●	●
Rio Blanco BOCES	◐	●	◐			◐	◐		●	●
Sheridan 2		●		●		◐	◐		●	●
<i>South Conejos RE-10</i>		●					◐		●	●
<i>Springfield RE-4</i>										

Local Education Provider	Budgets	Audited Financial Statements	Quarterly Statements	Salary Schedules	Expenditures	Updating Information	Archived Data	Link to CDE	Easy to Use & Find	Communication
Swink 33		●		●		◐	◐		●	●
Vilas RE-5							◐		●	●
<i>Walsh RE-1</i>	●					◐			●	●
<i>Weldon Valley RE-20(J)</i>		●		●	●	◐	◐		●	●

Notes

¹ Annual budgets posted must be pursuant to Colo. Rev. Stat. § 22-44-105.

² The Financial Policies and Procedures Committee is comprised of Colorado Department of Education (CDE) employees from the Office of Public School Finance, as well as members of school boards and BOCES from across the state of Colorado, and maintains an advisory role on all matters concerning budgets and financial records.

³ Individual charter schools were not examined due to the large number (about 150) and the differing ways in which their finances are managed (individually or by the district), as well as where the information is posted (the charter school's own website, or the district's website).

⁴ Benjamin DeGrow, "What Should School District Financial Transparency Look Like?," Independence Institute Issue Backgrounder 2010-A (January 2010), <http://education.i2i.org/2010/01/what-should-school-district-financial-transparency-look-like/>. These elements were also included in The Public School Financial Transparency Act adopted by the American Legislative Exchange Council as model legislation in 2009.

⁵ Linda Rau, electronic mail message to author, July 7, 2011.

⁶ Electronic mail message to author, July 6, 2011.

⁷ Kevin Simpson, "More Colorado schools turning to iPad to improve education," *Denver Post*, June 1, 2011, http://www.denverpost.com/news/ci_18179724.

⁸ Adrienne Bradshaw, electronic mail message to Regan Benson, July 21, 2011. An August 9 Aurora Public Schools Office of Legal Counsel letter responding to an Independence Institute inquiry defended the interpretation.

⁹ Colorado Department of Education Financial Policies and Procedures Committee minutes, May 14, 2010, <http://www.cde.state.co.us/cdefinance/FPPMeetingsMay10.htm>.

¹⁰ Leanne Emm, CDE Director of Public School Finance, personal conversation with the author, July 7, 2011.

¹¹ Code of Colo. Regulations 301-1 -305(A).

¹² Colo. Rev. Stat. § 22-11-206.

¹³ Colo. Rev. Stat. § 22-11-208. Kady Dodds, CDE Senior Policy Associate, telephone conversation with the author, August 9, 2011.

¹⁴ CDE District Performance Framework Report Template 2010, <http://www.schoolview.org/documents/DPFTemplate.pdf>.

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ADDITIONAL RESOURCES on this subject can be found at: <http://education.i2i.org/> and <http://transparency.i2i.org>.

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