COLORADO

Department of Education

Financial Policies and Procedures Meeting

April 25, 2024

District Facilitator:

Lisa Bollers, Adams-Arapahoe 28J

AGENDA

- Call to Order
- Approval of Agenda
- Approval of Minutes
- GAINS Update
- Grant Review Project
- Grants Fiscal
- Universal Preschool
- School Nutrition updates
- Legislative Session
- School Finance Rule Update
- GASB 101: Compensated Absences
- Fiscal Health Analysis of Colorado School Districts: Office of the State Auditor
- Financial Reporting
- FPP Membership Update
- School Finance Staffing
- Other Topics of Interest
- Upcoming Meetings

Approval of Agenda

Approval of Minutes

GAINS Update

GAINS Overview

The Grants Administration Implementation & Navigation System is a comprehensive solution designed to streamline the grant lifecycle, from application to reporting. It provides a centralized platform to efficiently manage grant application submissions, allocation and monitoring.

- Application submission
- Requesting funds
- Report collection
- Monitoring

GAINS
Grants Administration Implementation & Navigation System

General GAINS Statistics

- 18 Funding Applications (open, closed, in review, or in development)
- Over 375 applications received to date
- Over 200 unique applicants (including 111 districts, 58 charter schools, 5 IHEs, 30 CBOs, and 5 BOCES)
- Over 5250 LEA user profiles in the system
- Over $1.1 *billion* requested through GAINS to date

GAINS
Grants Administration Implementation & Navigation System

What is in GAINS?

LEAs will use GAINS to apply for grants, request funds, and submit reports (as needed by program offices).

LEAs can see all the grants that the LEA has applied for through GAINS and any new grants that are available to the LEA.

Funding Applications

Pueblo City 60 (2690) District - FY 2025

DC **Session Timeout: 59:24** (Hide Timer)

This is the GAINS TEST site. Please be sure to complete your work in the LIVE site. Test Database refreshed Apr 11 2024 10:57AM.

2025 | All Active Applications

Entitlement Funding Application	Revision	Status	Status Date
ESEA Consolidated	0	Draft Started	4/12/2024
READ Act Budget Submission	0	Not Started	3/11/2024

Competitive Funding Application	Due Date	Revision	Status	Status Date
21st Century Community Learning Centers	2/15/2024 4:00:00 PM	0	Not Started	12/15/2023
Comprehensive Early Literacy Grant Program	3/13/2024 5:00:00 PM	0	Not Started	1/17/2024
Concurrent Enrollment Expansion and Innovation Grant	3/18/2024 4:00:00 PM	0	Not Started	2/7/2024
Early Literacy Grant Program: Professional Development	2/28/2024 5:00:00 PM	0	LEA Authorized Representative Approved	3/5/2024
Local Accountability System Grant	4/22/2024 5:00:00 PM	0	Not Started	3/12/2024
School Counselor Corps Grant Program	3/7/2024 4:00:00 PM	0	Not Started	1/16/2024
Student Wellness Grant	3/20/2024 4:00:00 PM	0	Not Started	2/7/2024
Vaping Prevention Education	4/24/2024 4:00:00 PM	0	Not Started	3/12/2024

Data in GAINS

Each user will have access to their own organizations data. Some roles will only see the grant that is associated with the role provided.

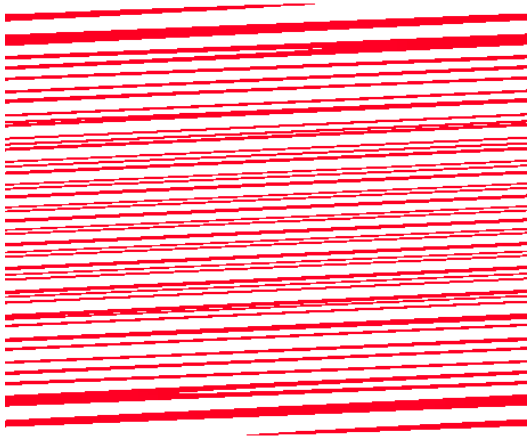
There is not a “report” function however several pages will provide an overview of what has been requested and pages can be downloaded in Excel format for use outside of the system.

Funding Application	Grant	Available Budget	Total Available Amount	Received Amount	Net Available Amount	Pending Request Amount
21st Century Community Learning Centers	21st Century Community Learning Centers - Cohort 11	$0.00	$0.00	$0.00	$0.00	None
Comprehensive Early Literacy Grant Program	Comprehensive Early Literacy Grant Cohort 7 Application	$0.00	$0.00	$0.00	$0.00	None
Concurrent Enrollment Expansion and Innovation Grant	Concurrent Enrollment Expansion and Innovation Grant	$0.00	$0.00	$0.00	$0.00	None
Early Literacy Grant Program: Professional Development	Early Literacy Grant: Professional Development Budget	$0.00	$0.00	$0.00	$0.00	None
ESEA Consolidated	Title I, Part A	$0.00	$0.00	$0.00	$0.00	None
ESEA Consolidated	Title I, Part D - Subpart 1	$0.00	$0.00	$0.00	$0.00	None
ESEA Consolidated	Title I, Part D - Subpart 2	$0.00	$0.00	$0.00	$0.00	None
ESEA Consolidated	Title II, Part A	$0.00	$0.00	$0.00	$0.00	None
ESEA Consolidated	Title III, Part A	$0.00	$0.00	$0.00	$0.00	None
ESEA Consolidated	Title III, Part A - Immigrant	$0.00	$0.00	$0.00	$0.00	None
ESEA Consolidated	Title IV, Part A	$0.00	$0.00	$0.00	$0.00	None
ESEA Consolidated	Title V, Part B	$0.00	$0.00	$0.00	$0.00	None
Local Accountability System Grant	Local Accountability System Grant	$0.00	$0.00	$0.00	$0.00	None
READ Act Budget Submission	READ Act Budget Submission	$0.00	$0.00	$0.00	$0.00	None
School Counselor Corps Grant Program	School Counselor Corps Grant Program - 2024-2025	$0.00	$0.00	$0.00	$0.00	None
Student Wellness Grant	Student Wellness Grant	$0.00	$0.00	$0.00	$0.00	None
Vaping Prevention Education	Vaping Prevention Education	$0.00	$0.00	$0.00	$0.00	None

What's NOT in GAINS

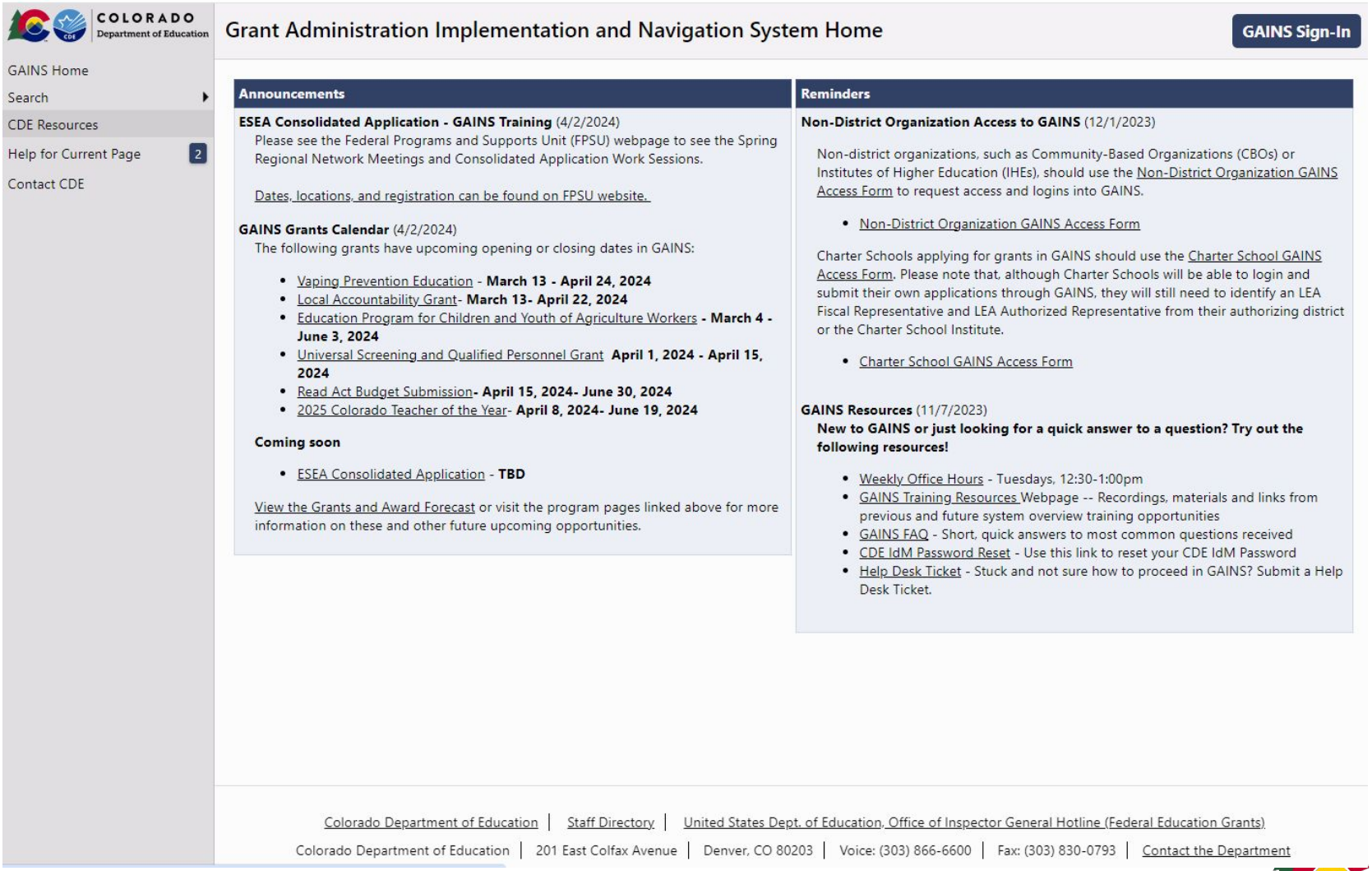
Grants that were funded outside of the GAINS system

- LEAs will continue to use the existing RFF process that is listed on the Grants Fiscal website.



GAINS
Grants Administration Implementation & Navigation System

GAINS Homepage - colorado.egrantsmanagement.com



How to Access GAINS

Anyone with the role of **User Access Administrator** can create users and add roles within GAINS

- Districts, Boards of Cooperative Services (BOCES), Administrative Units (AUs), Community-Based Organizations (CBOs), and the Colorado School for the Deaf and the Blind (CSDB) will designate a **User Access Administrator** within their organization.
  - The Local Access Manager (LAM) has this role by default for most organizations, but it can be assigned to others within the organization.
  - CBOs will need to submit a Non-District Access Request Form to designate a User Access Administrator.
  - CDE will redirect requests from individuals for access or roles from above organizations to LAMs and/or User Access Administrators.

Exception: Charter Schools will work with CDE through Charter School Access Request Form to create users and add or update roles.

User Roles

What is a user role in GAINS?

A user role is a set of permissions and will not necessarily correspond to a job title. A user role allows a person to enter and update or edit grant applications, view grant data, complete monitoring and reporting requirements, submit revisions, approve various workflow steps, and more.

Based on your organization's processes and policies, a user may have more than one role, and a role might be held by more than one user.

GAINS
Grants Administration Implementation & Navigation System

User Roles in GAINS

Roles	Access
User Access Administrator	Has the authority to manage LEA user roles. The district LAM(s) has this role by default, but it can be assigned to others in the organization.
LEA Authorized Representative [all organizations must have someone in this role]	The Authorized Representative is the individual authorized to provide final organization approval and submit the application to CDE on behalf of the applicant. Can be a superintendent, CFO, CEO, and/or anyone else at the organization who has authority to approve an application.
LEA Fiscal Representative [all organizations must have someone in this role]	The Fiscal Representative is authorized to approve grants, complete and submit requests for funds, and will receive fiscal related communication regarding the application. Usually the organization Fiscal Manager, but other personnel can also have this role in your budgeting office.
LEA All Funding Applications Director	Authorized to create and complete drafts of any grant application for which the organization is eligible. Can change status of application to "Draft Complete" but cannot approve. Could be a grant manager or grant writer.
LEA All Funding Applications Update	Authorized to edit/update drafts of any grant application for which the organization is eligible but cannot change statuses/approve. Could be a district grant manager or grant writer.
LEA [Funding Application Name] Director	Authorized to create and complete application draft of the named grant but cannot approve. The specific person managing the grant if this is not a centralized role for your district.
LEA [Funding Application Name] Update	Authorized to edit/update application draft of the named grant but cannot change statuses. Could be a school-based staff member or external consultant who will need to assist in editing a grant application but would not have authority to finalize a draft.
LEA Data View	Has the authority view all organization content but no editing or status changes.

GAINS
Grants Administration Implementation & Navigation System

CDE

Considerations for User Role Assignments

Roles
LEA Data View
LEA Fiscal Representative
LEA Authorized Representative
User Access Administrator
LEA All Funding Applications Update
LEA All Funding Applications Director
LEA [Funding Application Name] Director
LEA [Funding Application Name] Update

- We encourage applicants to be cautious and careful when assigning or requesting roles assignments in GAINS. Certain role designations come with specific authority regarding funding applications for your organization.
  - Many program offices at CDE are using the roles in GAINS to replace signed forms.
- As a role-based system, your user account and any actions taken are part of the system's audit trail. **Never** share your password and allow another person to access the system under your profile.
- It is recommended that third-party, external, or consultant users only be granted "Update" or "Data View" roles within GAINS.

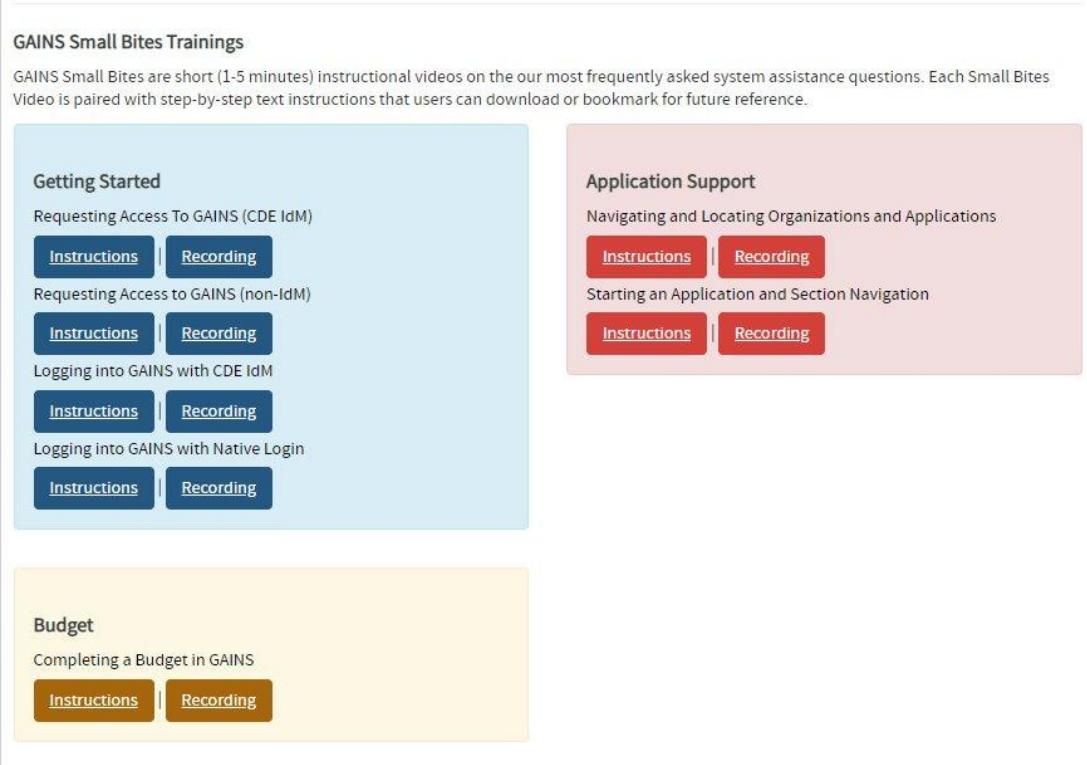
GAINS
Grants Administration Implementation & Navigation System

CDE

GAINS Training Opportunities

GAINS Training Page: https://www.cde.state.co.us/gains/gainstrainings

Find past trainings, registration information for our weekly office hours, and our new addition, Small Bites which are short (1-5 minutes) instructional videos on the our most frequently asked system assistance qu



GAINS Small Bites Trainings

GAINS Small Bites are short (1-5 minutes) instructional videos on the our most frequently asked system assistance questions. Each Small Bites Video is paired with step-by-step text instructions that users can download or bookmark for future reference.

Getting Started

Requesting Access To GAINS (CDE IdM)

Instructions | Recording

Requesting Access to GAINS (non-IdM)

Instructions | Recording

Logging into GAINS with CDE IdM

Instructions | Recording

Logging into GAINS with Native Login

Instructions | Recording

Application Support

Navigating and Locating Organizations and Applications

Instructions | Recording

Starting an Application and Section Navigation

Instructions | Recording

Budget

Completing a Budget in GAINS

Instructions | Recording

GAINS
Grants Administration Implementation & Navigation System

Contact Us!

GPA Staff	Program Expertise	E-mail	GAINS Administrator by Application
DeLilah Collins	Director, Grants Program Administration	Collins_D@cde.state.co.us	Building Excellent Schools Today (BEST), ESEA Consolidated, READ Act
Jess Hollingshead	Operations Supervisor	Hollingshead_J@cde.state.co.us	Building Excellent Schools Today (BEST), 21st CCLC, CO-AAP, Migrant Education Program, ESEA Consolidated
Kim Burnham	Competitive Grants and Awards Supervisor	Burnham_K@cde.state.co.us	ELG Professional Development, Comprehensive Early Literacy, Adult Education and Family Literacy Act (AEFLA), AEFLA Demonstrated Effectiveness , Colorado Charter Schools Program
Megan Allen	Program Assistant I	Allen_M@cde.state.co.us	ELG Professional Development, Comprehensive Early Literacy, Migrant Education Program, ESEA Consolidated, Universal Screening and Qualified Personnel Grant, Local Accountability Systems.
Brittany Jimenez	Program Support	Jimenez_B@cde.state.co.us	
Mandy Christensen	Principal Consultant	Christensen_A@cde.state.co.us	21st CCLC, Academic Accelerator Program (CO-AAP), Automatic Enrollment, School Counselor Corps, Concurrent Enrollment Expansion and Innovation, Student Wellness, Vaping Prevention Education, USDA NSLP Equipment Assistance Grant
Patty Gleason	Senior Consultant	Gleason_P@cde.state.co.us	Teacher of the Year

Grant Review Project

Grants Project Overview

April 2024

Background

- Ongoing conversation about the need for streamlining state grants and administrative burden
  - School districts have consistently provided feedback about the complexity and burden of seeking and managing state grants
  - The State Board of Education, General Assembly members and the Governor's Office have all flagged interest in state grants
- ESSER funding presents the opportunity to pursue now
- Level of complexity to address this challenge is high internally and externally
  - Requires a dedicated, thoughtful process and timeline

Grants Project Goals

Create a comprehensive inventory of the current 35 competitive state grants, collect input from internal and external stakeholders, and make recommendations that seek to:

- Leverage grant funding and activities to best target high-leverage and/or evidence-based activities;
- Tie grant funding to identified state and district needs; and
- Streamline grant opportunities and administration internally and externally.

But wait… what about GAINS?

- GAINS is CDE's new grant management program, designed to add efficiencies to grant applications, budgets, funds requests and more for both CDE and the field
- Many people ask… **How is the Grants Project different from GAINS?**
  - Both projects seek to make state grants more effective and more efficient
  - GAINS is targeting implementation-level improvements that will enhance ***any and all*** grants, while the Grants Projects is targeting systems- and strategy-level improvements that ask ***which*** grants and ***how*** can they best be structured

But wait… what about GAINS?

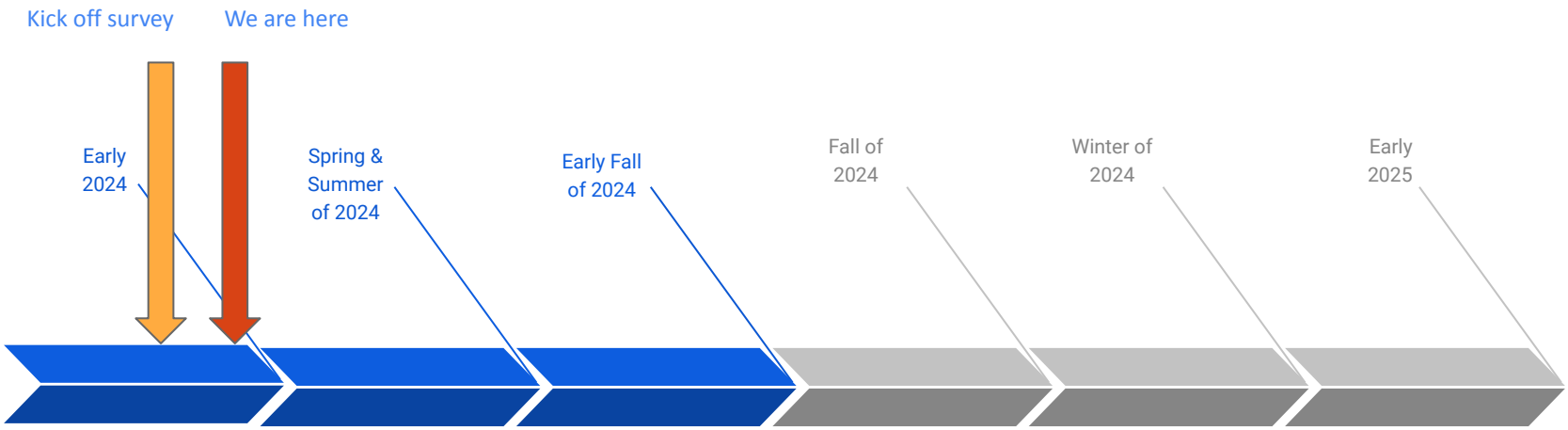
GAINS is like Air Traffic Control. GAINS makes sure every plane gets safely and efficiently to its destination. It can handle *any* type of plane. And works with all pilots.

Grants are like the planes. Currently 35 in the air.

The **Grants Project** works for the Airline. It asks questions like:

- Are the right planes in the air? Do we have too many planes flying to Boston? Could we be flying 3 747s instead of 12 prop planes? Are our current planes and routes meeting customer needs?

Overview



Phase I

Initial Research
Internal Planning
Resource Assessment
Conduct Gap Analysis

Phase II

External Stakeholder Engagement
Develop Initial Plan

Phase III

Internal Stakeholder Engagement
Feedback on / Revise Plan
Develop Recommendations

Phase IV

Review Plan with SBE

Phase V

SBE Direction

Phase VI

Take steps to implement SBE Direction (i.e. pursue SBE rules changes, possible legislation)

Change Management Processes

Data Analyzed So Far….

- How competitive are each of these grants (approved/denied)?
- What are the amounts available for distribution for each grant?
- What are the distribution patterns with regard to rural/urban, at-risk, size of district, etc.?
- How have grant funds been spent at the LEA level, based on Finance December data?
- How well aligned are these grants to top district-identified priorities? (in process)
- How well aligned are these grants to top state-identified priorities? (in process)

Project Team

- **CDE Lead:** Alyssa Pearson, with support from Shelbie Konkel
- **Project Manager:** Kate Bartlett, former Executive Director of School District Operations at CDE, currently independent contractor (bartlett_k@cde.state.co.us)
- **Facilitation and Report Writing:** Dillinger Group, currently also contracted with CDE to facilitate school finance and transportation task forces, as well as the facility schools working group
  - For Grants Project, will manage research, data collection, and stakeholder engagement with leadership from CDE Lead and Project Manager

Questions?

Grants Fiscal

Indirect Cost Guidance

Indirect Cost Guidance

New ICR Guidance has been developed and posted:

- Key Takeaways: $25K Threshold (will increase to $50k on NEW AWARDS after 10/1/24) on Contracts
  - Clarification and Example Direct from USEd
- Decision Tree
- Correcting Entry Guidance

https://www.cde.state.co.us/cdefisgrant/idcusesrequirements

Grants Fiscal

ESSER Closeout

ESSER III Closeout

- Same process as ESSER II.
- Form to be submitted by 11/15/24.
- Final RFF for ALL ESSER III due 11/15/24.
- General Ledger for ***entire*** performance period required, for EVERY ESSER III allocation.
- GL is required to be in ***DETAIL*** and submit revenue detail as well.
- GFMU will be sending emails out in the next month for those who have YET to complete ESSER I closeout, as well as ESSER II.
- Form will be posted here by end of May:

  https://www.cde.state.co.us/cdefisgrant

ESSER III Closeout

PLEASE

- Reconcile your ESSER III awards FAR in advance of 9/30/2024.
- If determined that an ICR adjustment is needed due to inappropriate calculation, make sure it is done before your final RFF and BEFORE you submit your closeout documents/form.
- There will be **NO** extensions.
- CDE is not responsible for reminding awardees of their final draw due date or remaining balances, it is Awardee's responsibility to track. Check remaining balance here: https://www.cde.state.co.us/schoolview/finance/grants/

Keep in mind, if CDE determines a liquidation extension is required, more information will be shared on the applicability of the extension.

Grants Fiscal

Other Grants Closeout

General Grant Closeout

As year end nears, for all awards, please keep the following in mind:

- RECONCILE (BEFORE the grant closes).
- Do you need a budget revision?
- Ensure your supporting documentation for all expenditures is up to date and accurate. (guide for documentation Link)
- Review your accounts receivable and revenues.
- State Grants - Cash on Hand-contact GFMU Fiscal analyst.
- Federal Grants - Cash on Hand (should NEVER happen)-contact GFMU Fiscal Analyst.
- Review indirects.

Grants Fiscal

Misc. Reminders

Miscellaneous

- ESSER III Expires 9/30/24
- ESSER III Final RFF Due Date 11/15/24
- ESSER I, II, III Final Closeout Due 11/15/24
- Reminder: Monitoring Protocol
  - Respond quickly.
  - Provide what is asked within time frame requested.
  - Provide ledger IN DETAIL.
  - The monitoring team is consistently getting responses months later, if at all.
- ANY question can be sent to this email and will be routed to appropriate individual: Grants_Fiscal@cde.state.co.us

Davis Bacon Act Guidance and Monitoring Update

Davis-Bacon Act (DBA) Info and Resources

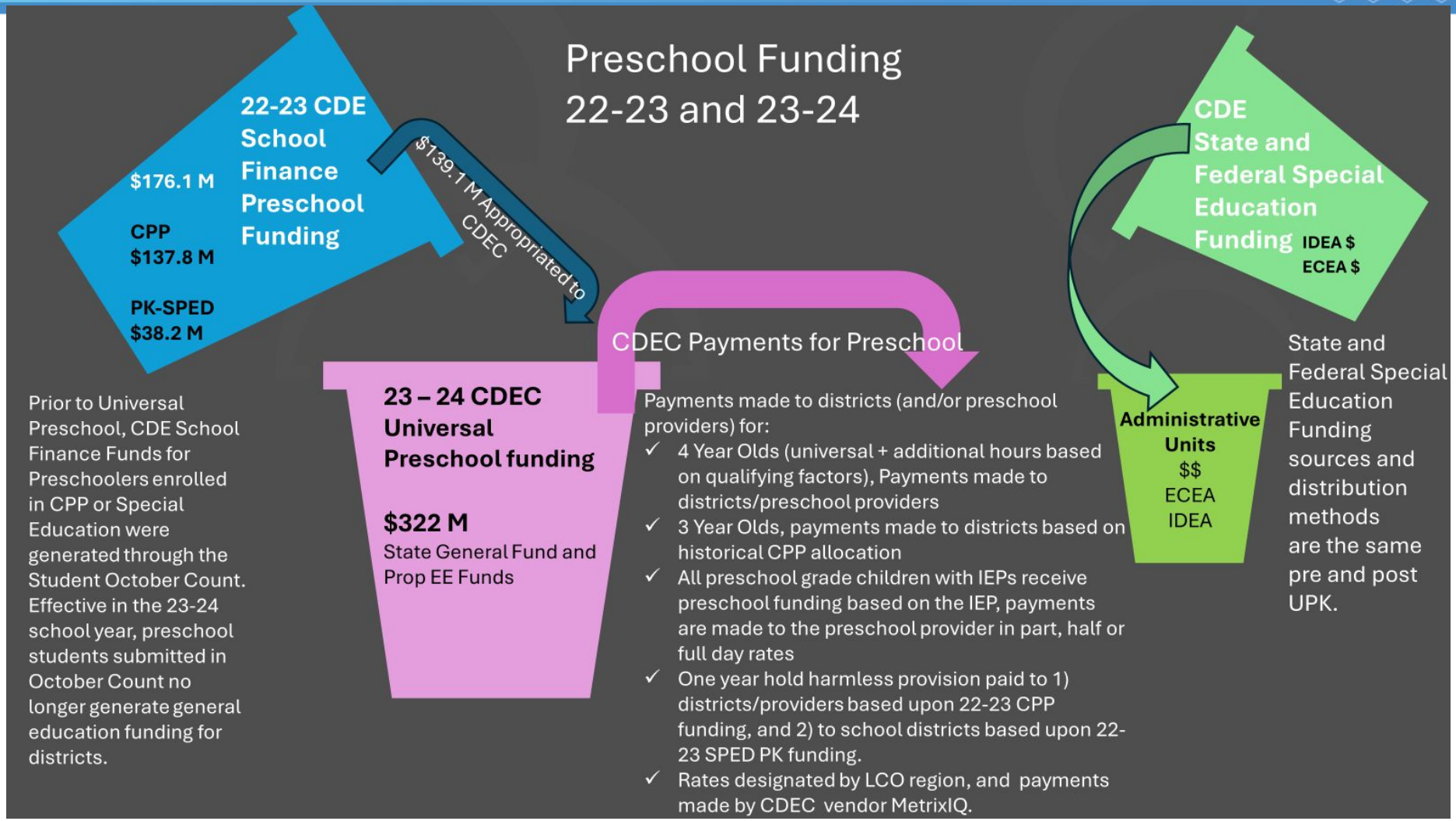
- CDE Construction Guidance Document
- March 28th, 2024 Office Hours (see slide links)
- Four DBA criteria (may include BEST, minor remodeling, and repairs)
  - Exceptions (e.g., employees, sole proprietors (confirmed?), and maintenance)
- Contract Provisions for Non-Federal Entity Contracts Under Federal Awards (2 CFR §200, Appendix II)
- OESE Davis-Bacon Overview Document
- DOL DBA/DBRA Certified Payrolls training and related slides that provide guidance on how to review certified payrolls
- CDE supplemental contracted projects monitoring reminders

Davis-Bacon Act (DBA) Next Steps

- Open project (bring into full compliance) or closed project (pursue a waiver if prevailing wages were paid or find a different funding source)?
- Were prevailing wages (PW) paid by contractors and subcontractors (LEA needs to obtain related payroll records and at least spot check against applicable wage determination)
- If yes, and documentation shows PW were paid, contact Nazie Mohajeri-Nelson regarding waiver process
- If no, must make laborers whole (pay back wages) at the PW rate or find a non-federal funding source
- Contact CDE with questions

Universal Preschool Program

Universal Preschool and Special Education Funding



Funding at the Student Level – Before Universal Preschool

**See speaker notes for additional clarification*

2022-23 Before UPK

Total Per Student Funding

Half-Day Student with an IEP

IDEA and ECEA dollars, paid to **administrative unit** by CDE

Equivalent of .5 Per Pupil Revenue (often referred to as **SPED PK PPR**), but it was general education money for a part-time seat.* This money went to the **districts or the Charter School Institute**.

Half-Day Student without an IEP

Equivalent of .5 or 1.0 Per Pupil Revenue from **CPP funding** for a part-time slots or two part-time slots. This money went to the **districts or the Charter School Institute**.

Full-time Student with an IEP:

IDEA and ECEA dollars, paid to **administrative unit** by CDE

CPP PPR Funding

SPED PK PPR Funding *

Sometimes one student with a disability could be funded full-time - part-time funded by SPED PPR and part-time funded by CPP. This was only 300 kids in 2022-23, not the norm.

Example: Denver	$4,968 SPED PPR + IDEA/ECEA dollars	$4,968 CPP/.5 PPR	$4,968 CPP/.5 PPR + $4,968 SPED PPR + IDEA/ECEA dollars

Funding at the Student Level – Under Universal Preschool

2023-24 Under UPK

Total Per Student Funding

	Half-Day Student with an IEP	**Half-Day Student without an IEP**	**Full-time Student with an IEP and Another Qualifying Factor:**
	ICEA and ECEA dollars, paid to **administrative unit** by CDE		ICEA and ECEA dollars, paid to **administrative unit** by CDE
	The 15-hr "LCO Rate" or "UPK Rate" is general education money for a half-day seat. Paid by CDEC to either the district, the charter school, or the private preschool provider.	The 15-hr "LCO Rate" or "UPK Rate" is general education money for a half-time seat. Paid by CDEC o either the district, the charter school, or the private preschool provider.	The 30-hr "LCO Rate" or "UPK Rate" is general education money for a full-time seat. Paid by CDEC to either the district, the charter school, or the private preschool provider.
			Students with an IEP and another qualifying factor and students with IEP where the IEP requires 30 hours are entitled to the 30-hr LCO rate.
Example: Denver	$6,102.06 UPK rate + IDEA/ECEA dollars	$6,102.06 UPK rate	$10,748.93 UPK Rate + IDEA/ECEA dollars

Funding at the Student Level – Summary

- **For a half-day student with an IEP, the basic funding structure is the same under the old and new systems:**
  - A **base-rate** of general education funding for the "seat"
    - SPED PK 0.5 PPR before UPK
    - Half-time 15-hr UPK rate (or LCO rate) under UPK
  - **Plus** state and federal funding for students with disabilities that comes from CDE and is paid to the administrative unit.
- **For a full-time student with an IEP, it also operates in the same way under the old and new system:**
  - A **base-rate** of general education funding for the "seat"
    - SPED PK 0.5 PPR + CPP 0.5 PPR Funding for full-time funding before UPK
    - Full-time 30-hr UPK rate (or LCO rate) under UPK
  - **Plus** state and federal funding for students with disabilities that comes from CDE and is paid to the administrative unit.
  -
- **The "38 million" of SPED PK PPR under the prior system is now being used to fund the UPK rates for students with disabilities. It is not lost, it is just coming from CDEC instead of from CDE through the School Finance Act.**

State and Federal Special Education Funding

CDE distributes state (ECEA) and federal (IDEA) funding to Administrative Units

ECEA and IDEA allocation methods have not changed from pre-UPK and post-UPK

ECEA and IDEA funding can still be used to cover expenditures for PK-12 students

State Special Education Funding - ECEA

- CDE distributes ECEA funds to Administrative Units
- ECEA funding is based upon prior year December Count (count of PK-12 students with IEPs - Tier A and Tier B)
  - FY23-24 funding is based upon December 2022 counts
- State ECEA funding is distributed upfront
  - AUs typically receive ECEA funding in August

Federal Special Education Funding - IDEA

- CDE distributes IDEA funds to Administrative Units
  - Includes Part B and Preschool funding
- IDEA funding is based upon prior year October Counts (85% total count/15% poverty count)
  - FY23-24 funding is based upon October 2022 counts
- Federal IDEA allocations are provided when available, typically June or July
  - Funding is distributed based upon Request for Funds (RFF) reimbursement

Example of ECEA Funding at District/AU - FY23-24

- Centennial BOCES' ECEA Funding = $3,352,177
- Eaton's Portion of Centennial BOCES' ECEA Funding = $539,646 *
- The remaining $2,812,531 was generated from students in other member districts.

*While Categorical funding amounts are listed by district in the School Finance spreadsheet, this is only for informational purposes for "Categorical Buyout Districts". Special Education categorical funding is provided to the AU, not to the district.

Universal Preschool and SPED Funding

- Will districts/AUs get less money to educate preschoolers with IEPs?
  - ECEA and IDEA funding increased in total in FY23-24 over FY22-23. Allocations by AU are posted.
  - LCO rates increased over School Finance PPR rates for some districts and decreased for others.
  - The CPP Historical Allocation and MOE Hold Harmless funding is designed to ensure total preschool "seat" funding does not decrease in FY23-24 from FY22-23.
    - CDEC is working on estimates for CPP Historical Allocation funding. Subsequently, CDE will provide MOE Hold Harmless funding estimates.

Funding Updates

4 Year-Old Attestation
An attestation for the 4 Year Olds CPP historical allocations for those School District providers that participated in CPP in FY 2022-23 went out on April 12 and responses are required by April 30.

Final Payments
The Final scheduled payment is May 8th.
For all children that enroll up to May 15, 2024, a final payment will be sent in May. Enrollees after May 15th will not be included in any future payment for the 2023-24 school year.

CPP Historical Allocation by CDEC
Once the attestations are complete and the final payment is made. A final reconciliation and completion of CPP historic allocation payments will be processed no later than June 30,2024.

CPP Historical Allocation Equation

CPP Allocation Total
- 3 YOs CPP Historical Allocation $
- Community Partner Pass through $

School Districts CPP Historical Allocation

Grant Codes

Grant Code 3896: Department of Early Childhood (CDEC) Funding: 3 Year Old Universal Preschool Funding (Source: 3010) discussed at the February 2024 FPP Meeting, see slide 32. https://www.cde.state.co.us/cdefinance/fppcommitteemeetingfeb2024

Grant Code 3897: Department of Early Childhood (CDEC) Funding: 4 Year Old/LCOs Universal Preschool Funding (Source: 3010) discussed at the February 2024 FPP Meeting, see slide 32.
https://www.cde.state.co.us/cdefinance/fppcommitteemeetingfeb2024

Grant Code 7575/8575: Child Care Assistance Block Grant (Child Care Stabilization)associated with the Federal Assistance listing number 93.575. discussed at the February 2022 FPP Meeting, see slide 37.
https://www.cde.state.co.us/cdefinance/fppcommitteemeetingfebruary172022

The Capacity Building Grant is a State Grant from another State Agency (CDEC). The District can assign a grant code between **3950 and 3999**. The grant code assigned by the District would be used with source code 3010. It is SB-21-236, the notes confirms that it is state expenditures: https://leg.colorado.gov/bills/sb21-236

Universal Preschool Provider Rates

FY 2024-25 -(July 2024-June 2025)

- Provider Rates are based on the LCO catchment area.
- The Department was appropriated a 2% increase for provider rates
- The Program is in the process of updating the rates for 2024-25 school year
- These rates should be available July 1st

School Nutrition updates

Healthy School Meals for All (HSMA)

JBC Approved Measures - waiting for Gov signature

- Ensure meal reimbursements funding through SY2024-25
- Delay grant and TA programs (wages/stipends and local food program)
- Other recommendations pending contractor & program report
- Flexibility with CEP requirements
- Mandate steps to increase household income form collection
- Continuation of Local Food Purchasing Grant pilot

Community Eligibility Program (CEP)

Recent Changes

- July 2023: Medicaid students were included in the Direct Certification of students
- Sept. 2023: USDA published a final rule lowering the minimum ISP from 40% to 25%
- March 2024: Optional Mid-Year opt in at 25% ISP
  - 56 CEP eligible districts opted in
  - Districts that opted into Mid-Year will still be required to go through the upcoming CEP cycle

Community Eligibility Program (CEP)

Timeline

- April 1-7 - Report ISP numbers as of April 1
- April 15 - CDE will notify LEAs of district-wide or site-level CEP eligibility for SY 2024-25
- June 30 - Opt-in notification, submit CEP ISP validation data with required forms to CDE

Prelim data

- 178 eligible sponsors - 1310 sites
  - Previously at 40% threshold, 65 sponsors - 577 sites
- Using a vendor to assist with validations

Summer EBT

- Data collection opened April 1, goes through April 30
- All districts required to submit student level data by due date
- S-EBT activity is not an allowable expense to Fund 21

Local Administrative Funding

- Sponsors will receive admin funds for Summer-EBT for SY 2023-24 to help cover local administrative costs
  - Fund 10 or Fund 22
- An email will be sent to each sponsor with more detail - allocation amount, grant codes, etc
- FAQ

Other HOT topics

- Summer Food Service Program (SFSP) Applications -
  - Applications are open
- Upcoming Trainings
  - On the Menu
    - April 25 - SFSP
    - May 23 - Direct Certification
    - May 30 - CEP implementation
  - Self Paced trainings and recorded webinars - website
    - Training | CDE (state.co.us)

Legislative Session

Legislative Session

Newcomer Funding

HB24-1389 School Funding in FY2023-24 for Newcomer Students

Provides funding to schools in the 2023-24 budget year for increases in pupil enrollment after the 2023-24 budget year pupil enrollment count day

- Revenue coded to 3291 but no need to use for expenditures

Defines new arrival students as students who:

- Moved from another country to Colorado, directly or indirectly;
- Have been in the United States for less than one year; that are not proficient in English or has limited English proficiency; and
- Whose enrollment in a Colorado public school is the student's first school enrollment in the United States

Includes two funding mechanisms

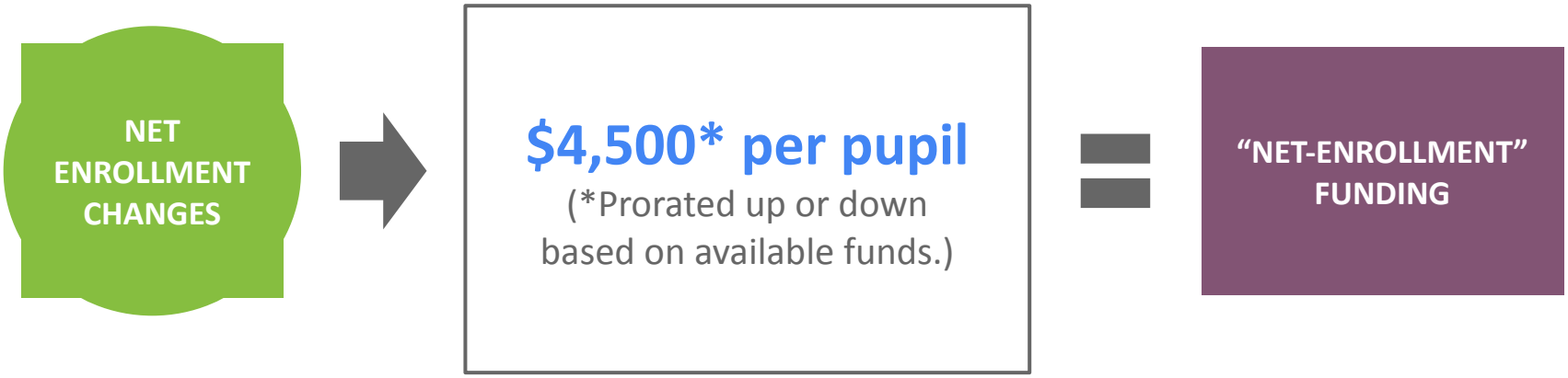
Part I - "Fixed Cost" Funding: Districts with even 1 newcomer will receive fixed cost funds

TOTAL # OF NEWCOMERS

Tiered Funding Levels		
Tier #	**Newcomer Enrollment**	**Total Funding**
0	0	0
1	1 - 5	$15,000
2	6 - 10	$30,000
3	11 - 30	$75,000
4	31 - 50	$125,000
5	51 - 100	$200,000
6	101 - 200	$400,000
7	201 - 500	$550,000
8	501 +	$750,000

= "FIXED-COST" FUNDING

Part II - "Net Enrollment" Funding: $4,500 pp will also be distributed on a Per Pupil basis*



If your district has Newcomer students per this bill but your net enrollment is zero or below, you only receive the Tiered funding.

Archived Data Pipeline Town Hall Presentations | CDE (state.co.us)

Timing of NewComer Funding

- Monday, April 15: deadline for submission of the intent to participate form
- Tuesday, April 16: CDE generates DocuSign email for each district
- Tuesday, April 23: deadline for districts to complete DocuSign
- Wednesday, May 1: CDE provides notification to districts of funding allocation
- Friday, May 31: latest date by which CDE distributes funding to districts

McKinney Vento Guidance

- There has been some confusion related to the appropriate mechanisms to designate newcomer students for Free and Reduced-Priced Lunch (FRL) eligibility.
- Many newcomers will be identified as McKinney-Vento as they are temporarily placed in emergency shelters that lack consistency and reliability. Many of these shelters are only available for 14-21 days.
- The legal definition of "homeless" includes those in transitional housing and shelters. The complete definition is linked here.
- Additionally, those students who are in permanent housing, can be eligible for FRL based upon completion of a FRL application, a combination form or a Family Economic Data Survey (FEDS) form. These forms are available in English and Spanish.

Legislative Session

School Finance Act

SB24-188 Public School Finance

- Increases the base per pupil funding by the rate of inflation to $8,496.38, and increase of $419.97 from FY2023-24
- Repeals the Total Program Reserve fund as of July 1, 2025
- Adds the rural/small rural funding to the formula to remove this funding from annual “one-time funding”
- Requires the state treasurer to transfer $15,715,539 from the state education fund to the mill levy override match fund
- Extends the implementation of a new at-risk count methodology to FY2025-26

Legislative Session

Distribution of State Share

SB24-017 Distribution of State Share of District Total Program

- Current law requires the state to distribute its share of a school district's total program funding (state share) in 12 approximately equal monthly payments during the budget year with an adjustment for mid-year October counts to be incorporated into the formula.
- SB24-017I requires the state to distribute the state share of a district's total program funds over the course of the budget year considering the projected timing of when the district will receive the property tax component of its local share of its total program funding.
- The distribution is to be as equal as possible each month when combined with the property tax component of the local share.
- Districts that prefer to stay on the current approximate 1/12th schedule must opt out before July 1st. The district is then opted out until they choose to opt in for a new fiscal year.

Legislative Session

New School Finance Formula

HB24-1448 Foundation Funding and Student Factors

- Starts with a district's foundation funding, which is determined by multiplying the statewide base per pupil funding by the district's funded pupil count, excluding the district's extended high school pupil enrollment and the district's (multi-district) online pupil enrollment; then
- Adds the district's at-risk funding, which is determined by multiplying the statewide base per pupil funding by 25% and then multiplying that result by the district's at-risk pupil enrollment; then
- Adds the district's English language learning funding, which is determined by multiplying the statewide base per pupil funding by 25% and then multiplying that result by the district's English language learner pupil enrollment; then
- Adds the district's special education funding, which is determined by multiplying the statewide base per pupil funding by 25% and then multiplying that result by the district's special education pupil enrollment; then

HB24-1448 District Factors

- Adds the district's cost of living factor, which is determined by multiplying the statewide base per pupil funding by the district's funded pupil count, excluding the district's extended high school pupil enrollment and the district's (multi-district) online pupil enrollment, and then multiplying that result by the district's cost of living factor; then
- Adds the district's locale factor, which is determined by multiplying the statewide base per pupil funding by the district's funded pupil count, excluding the district's extended high school pupil enrollment and the district's (multi-district) online pupil enrollment, and then multiplying that result by the district's locale factor; then
- Adds the district's size factor, which is determined by multiplying the statewide base per pupil funding by the district's funded pupil count, excluding the district's extended high school pupil enrollment and the district's (multi-district) online pupil enrollment, and then multiplying that result by the district's size factor; then

HB24-1448 Online and Extended High School Factors

- Adds the district's extended high school funding, which is determined by multiplying the district's extended high school pupil enrollment by an amount that increases by the same percentage that the statewide base per student funding increases; then
- Adds the district's (multi-district) online funding, which is determined by multiplying the district's online pupil enrollment by an amount that increases by the same percentage that the statewide base per student funding increases.

HB24-1448 Phase In and Hold Harmless

- For the 2025-26 state fiscal year, if the total program calculation under the new formula is greater than the total program calculation under the expiring formula, the district's or institute charter school's annual total program amount is the amount calculated under the expiring formula plus an amount equal to 18% of the difference between the amount calculated under the new formula and the expiring formula;
- For FY2026-27, an amount equal to 34% of the difference
- For FY2027-28, an amount equal to 50% of the difference
- For FY2028-29, an amount equal to 66% of the difference
- For FY2029-30, an amount equal to 82% of the difference
- Full implementation as of FY2030-31

GASB 101
Compensated Absences

GASB 101 - Compensated Absences

Overview

- GASB 101 replaces GASB 16
- Goal: More consistent model that applies to ALL types of compensated absences
- Effective for FY 24-25
  - Early adoption is permitted
- Main difference is the pivot from rules-based approach to a conceptual framework approach
- Check with your auditor for assistance

GASB 101 - Compensated Absences

The new guidance introduces 3 criteria for recording the Comp Absences (CA) liability:

A liability is recognized for leave that has not been used if all the following conditions are TRUE:

- The leave is attributable to services already rendered
- The leave accumulates
- The leave is more likely than not to be used for time off or paid in cash (or non-cash)

GASB 101 - Compensated Absences

Calculation of liability

- Rate of pay at the time of balance sheet unless the agreement calls for a different rate
- Should include related fringe benefits:
  - PERA
  - Medicare
  - Other

GASB 101 - Compensated Absences

Difference between GASB 101 and GASB 16

GASB 16

- Accounting for sick leave had 2 options
  - Both options only required accrual for sick leave in the form of a termination payment

GASB 101

- Sick leave is calculated in the same manner as any other type of compensated absence

GASB 101 - Compensated Absences

Next Steps

- Governments will need to make an assessment to support the percentage of employees in the nonvesting population.

- The assessment should include reviewing these policies:
  - Compensated absences
  - Historical leave usage patterns, payment upon termination and forfeitures of leave
  - Information about current and expected future eligibility

Note: New standard only requires the disclosure of net change in liability

GASB 101 - Compensated Absences

Example

Sick leave is paid out at 50% after 5 years of service.

- Employees over 5 years of service, unused sick leave = $600,000
- Employees less than 5 years of service, unused sick leave = $1,800,000

Sick leave is attributable to services already rendered and accumulates.

	GASB 16	GASB 101
Liability concepts	Considers the leave that will be paid out upon termination/ retirement (vested portion) and an estimate leave amount for the nonvested portion based on probability of retirement.	Considers leave that will be paid out upon termination/retirement (vested portion) and an estimated leave amount for the nonvested portion based on more likely than not use for time off or future retirement.
Liability calculation	The vested portion would be recorded at 50% ($300,000). For employees less than 5 years of service, based on historical trends, it's probable that 45% of employees will stay on for more than 5 years. ($1,800,000 x 45% x 50% = $405,000)	The vested portion would be recorded at 50% ($300,000). For employees less than 5 years of service, based on historical trends, about 80% of sick leave is more likely than not to be used for time off or employee will stay on for more than 5 years and will receive a termination payment. ($1,800,000 x 80% x 50% = $720,000)
Liability amount	$705,000	$1,020,000

Fiscal Health Analysis of Colorado School Districts:

Office of the State Auditor

FPP Meeting
OSA Update
April 25, 2024

Crystal Dorsey, CPA

Local Government Audit Manager

OFFICE OF THE STATE AUDITOR

C O L O R A D O

School District Fiscal Health Analysis

- Reviewing trends
  - Fiscal Years ended 2021, 2022, 2023
- Preliminary data to schools
  - Week of April 29, 2024
  - Respond by May 10, 2024 with any corrections/questions

- August 5, 2024 (Tentative)
  - Legislative Audit Committee

OFFICE OF THE STATE AUDITOR
COLORADO

OMB – Single Audit Proposed Changes

- Scheduled publication date: 4/22/2024
- Increases the single audit threshold from $750k to $1,000,000
- Raises the de minimus indirect cost rate from 10% to 15%
- Effective date for the final guidance is October 1, 2024

OFFICE OF THE STATE AUDITOR

COLORADO

Colorado Office of the State Auditor

1525 Sherman Street, 7th Floor, Denver, Colorado 80203

303.869.3000

http://www.colorado.gov/auditor/

Crystal Dorsey: crystal.dorsey@coleg.gov (303) 869-3002

osa.lg@coleg.gov

All OSA Email addresses have changed to "@coleg.gov"

OFFICE OF THE STATE AUDITOR

COLORADO

Financial Reporting

Career and Technical Education (CTE) Instructor

Request to add Job Class 225 (Vote)

Career and Technical Education (CTE) Instructor

Element: **Job Class 225 CTE Instructor (will roll to 200)**

Purpose: Add Job Class Code

Proposed Title: Career and Technical Education (CTE) Instructor

Proposed Description:
CTE Instructors instruct students in various technical and career subjects, such as auto repair, aeronautics, healthcare, culinary arts, etc. Some courses take place on evenings or weekends. CTE instructors typically have industry-based experience and non-traditional certification or licensure. CTE Instructors partner with local university/colleges to help students earn certifications, diplomas or AA degrees specific to a particular career area.

Job Duties may include: instructing students on how to develop particular skills related to the career; showing students how to apply classroom knowledge through hands-on activities; demonstrating and supervising safe and proper use of tools and equipment; creating lesson plans and assignments; monitoring students' progress; developing and enforcing classroom rules, roles and safety measures; Working with local businesses and nonprofit organizations to provide practical work experience for students.

Career and Technical Education (CTE) Instructor

Job Code: 225 - (will roll to 200) - continued:

- **Purpose of Job Class:** To provide an alternative to the typical "teacher" job category for specialized instructors in the area of CTE work that focuses on more industry-based learning and careers. Currently the majority of Districts are coding as job class 201.

- Recommend usage with CTE-appropriate Instructional program codes

- **Effective Date:** Beginning in the 2025-26 School Year
  - Optional for use in FY2024-25

Special Education Support Services - Student

Request to add Program Code 2170 (Vote)

Special Education Support Services - Student

Element: 2170 Special Education Support Services - Student **(BOLD)**

Purpose: Add new program code

Proposed Description:

Special Education Support Services - Student. Activities to support Special Education students and supplement the teaching process. These services pertain to interaction between students and teachers by designing the educational program for the needs of individual students.

- Program codes 2171 - 2179 may be used by the district to capture specific reporting needs.

Special Education Support Services - Student

Additional Information (2170):

- 2170 is bolded; will roll to itself; 2171-2179 will roll to 2170
- Based on district feedback for additional codes to capture SpEd expenditures, specifically support costs. Will be used similar to how program code 1700 is used for Instructional SpEd expenditures.
- Grants fiscal will include these for use in determining Maintenance of Effort (MOE)
- Needs to be bolded in order to populate the Preliminary Maintenance of Effort Reports
- Available to use with grant code 3130, 3896 and 3897
- Optional use for FY23-24, then will be bolded beginning in FY24-25 to allow for a transition year.

Special Education Support Services - Instructional Staff

Request to add Program Code 2270 (Vote)

Special Education Support Services - Instructional Staff

Element: 2270 Special Education Support Services - Instructional Staff **(BOLD)**

Purpose: Add new program code

Proposed Description:

Special Education Support Services - Instructional Staff. Activities associated with assisting the Special Education instructional staff with the content and process of providing learning experiences for SpEd students. These services pertain to the interaction between students and teachers, focusing on designing the curriculum, training staff on training methods, assessing the student's learning and retention of the subject matter and delivering and coordinating such activities. Includes activities associated with directing, managing and supervising the special education programs. If the district is organized with a single director over special education, code his or her salary and benefits here. If the district maintains directors for individual programs, such as psychological services, they should be coded under 2100.

- Activities previously associated with program code 2231, should be coded here starting in FY24-25 (optional to implement beginning in FY23-24). However, based on FPP member feedback, 2231 will remain Active as a bolded account.

- Program codes 2271 - 2279 may be used by the district to capture specific reporting needs.

Special Education Support Services - Instructional Staff

Additional Information (2270):

- 2270 is bolded; will roll to itself; 2271-2279 will roll to 2270
- Based on district feedback for additional codes to capture SpEd expenditures, specifically support costs. Will be used similar to how program code 1700 is used for Instructional SpEd expenditures.
- Grants fiscal will include these for use in determining Maintenance of Effort (MOE)
- Needs to be bolded (starting in FY24-25) in order to populate the Preliminary Maintenance of Effort Reports
- Available for use with grant code 3130, 3896 and 3897
- Optional use for FY23-24, then will be bolded beginning in FY24-25 to allow for a transition year.

Supervision of Special Education Programs

Request to Bold Program Code 2231 (Vote)

Supervision of Special Education Programs

Element: 2231 Supervision of Special Education Programs

Purpose: bold program code

Description:

Activities associated with directing, managing and supervising the special education programs. If the district is organized with a single director over special education, code his or her salary and benefits here. If the district maintains directors for individual programs, such as psychological services, they should be coded under 2100.

Additional Information (2231):

Optional use for FY23-24, then will be bolded beginning in FY24-25 to allow for a transition year.

COA/FT Subcommittee

COA/FT Subcommittee

District Members
Ashley Zhang, Accounting Supervisor, Mesa 51
Jamie Duran, Finance Coordinator, Pueblo 70
Kirk Youngman, Manager-Enterprise Systems, St Vrain
Lana Niehans, Director of Budget and Finance, Pueblo 60
Gina Lanier, Chief Financial Officer, Adams 12
Sondra Vela, Finance Director, Harrison 2

Colorado Department of Education
Dawna Gudka, Data Specialist, IMS Data Service
Peter Hoffman, Data Specialist, IMS Data Service
Robert Hawkins, Lead Grants Fiscal Analyst
Lindsey Heitman, Principal Consultant, IMS Data Service

Colorado Department of Education - School Finance
~~Gene Fornecker, School Finance Senior Analyst~~
Glenn Gustafson, School Finance Program Manager
Kelly Wiedemer, Fiscal Data Analyst
Yolanda Lucero, Fiscal Data Coordinator

COA/FT Subcommittee

Meeting Seven, Part 4: Object/Expenditure Codes Continued
May 9th, 10:00am-11:30am

Meeting Nine: Financial Transparency - Changes/Enhancements
June 6th, 10:00am-11:30am

Meeting Ten: Review Proposed/Potential Changes to Appendices, Assets & Liabilities
July 11th, 10:00am-11:30am

Meeting Eleven: Recommendations - Review
TBD

Meeting Twelve: Continue Recommendations - Review
TBD

Meeting Thirteen: Wrap Up
TBD

COA/FT Subcommittee

Request Form for Topics/Ideas -

- **Reminder:** The subcommittee created a **form** to for business officials and others to **share topics** that they would like the sub-committee to address.

Review Slides and Provide Feedback on the pending recommendations:

- Future FPP Recommendations (**slides**)
- Provide your feedback (**form**)

School Finance Rules Update

Information on Updated School Finance Rules

- **Informational Session Regarding Changes to the Public School Finance Act** March 21, 2024
  - Download webinar presentation (PDF)
  - View webinar recording on Vimeo (00:59:27)
- **Public School Finance Act Update--Office Hours** April 16, 2024
  - Download presentation (PDF)
- **Public School Finance Act Update--Office Hours** May 16, 2024 (1-1:50PM)
- **Public School Finance Act Update--Office Hours** May 30, 2024 (1-1:50PM)
- **Public School Finance Act Update--Office Hours** June 13, 2024 (1-1:50PM)

See Training and Office Hours webpage:
https://www.cde.state.co.us/cdefinance/auditunit_trainings

Send Questions to: audit@cde.state.co.us

Upcoming Resources

Upcoming Resources:

- Friday, May 3, 2024: **DRAFT** version of the 2024 Student October Count Audit Resource Guide is expected to be posted to the Pupil Count webpage.
- Monday, July 1, 2024: **FINAL** version of the 2024 Student October Count Audit Resource Guide will be posted to the Pupil Count webpage.

Other Resources:

- Unofficial Rules: Rules for the Administration of the Public School Finance Act of 1994 (1 CCR 301-39)

School Auditing Office- Proposed Audit Approach for fiscal year 2024-2025

- With the roll-out of the updated Rules for the Administration of the Public School Finance Act of 1994, and starting in 2024-2025, the School Auditing Office will be shifting its audit approach of the funded pupil, at-risk and ELL funding factor counts (i.e., Student October Count data).

- The audit review process will be broken up into three levels.

- Regardless of the review level, documentation and compliance verification will be limited to the most recent Student October Count data collection.

School Auditing Office- Proposed Audit Approach for fiscal year 2024-2025

- **Level 1**: Annual Audit Review
  - All districts/CSI/BOCES will participate in this audit review.
  - Will require districts/CSI/BOCES to upload an initial list of required documents by December (once the Student October Count data collection is finalized)
    - Statement of Compliance- New;
    - Contractual Education Assurances- New;
    - Questionnaire(s)- New;
    - District/school level operational documentation such as calendars, bell schedules and calculations, catalogs, etc.- Described in Audit Resource Guide(s)
  - School Auditing Office will conduct all "Annual Audit Reviews" by March 1st.
  - Districts/CSI/BOCES will be notified by March 1 if they have been flagged for a next level audit review (i.e., a focused or comprehensive audit review).

School Auditing Office- Proposed Audit Approach for fiscal year 2024-2025

- **Level 2**: Focused Audit Review
  - Some districts/CSI/BOCES will be flagged for a "Focused Audit Review" based on the outcomes of the "Annual Audit Review".
  - Districts will be notified by March 1 if they will be required to upload additional documentation to complete this next level audit review.
  - The "focused" audit review may include documentation for certain school/program/course and/or student types based on reporting patterns as seen in Student October compared to prior year reporting and information and documentation collected during the "Annual Audit Review".
  - If a district/CSI/BOCES is flagged for a "Focused Audit Review", the School Auditing Office will communicate specific school/program/course documentation and/or sampled students for whom the district/CSI/BOCES needs to upload documentation to complete this review.

School Auditing Office- Proposed Audit Approach for fiscal year 2024-2025

- **Level 3**: Comprehensive Audit Review
  - Each year, a set number or percentage of districts/CSI/BOCES will be flagged for a comprehensive audit review.
  - Districts/CSI/BOCES will be notified by March 1 if they have been flagged for a Comprehensive Audit Review.
  - These reviews will be more broad in scope and will require the organization to upload comprehensive documentation at the district/school/program level, as well as at the student level as described in the corresponding Audit Resource Guide(s).
  - These reviews will most closely resemble historic audits completed by the School Auditing Office.

School Auditing Office- Proposed Audit Approach for fiscal year 2024-2025

- By July 1, the School Auditing Office will communicate changes to the audit process impacting fiscal year 2024/2025. This will include posted resource materials and summer trainings.

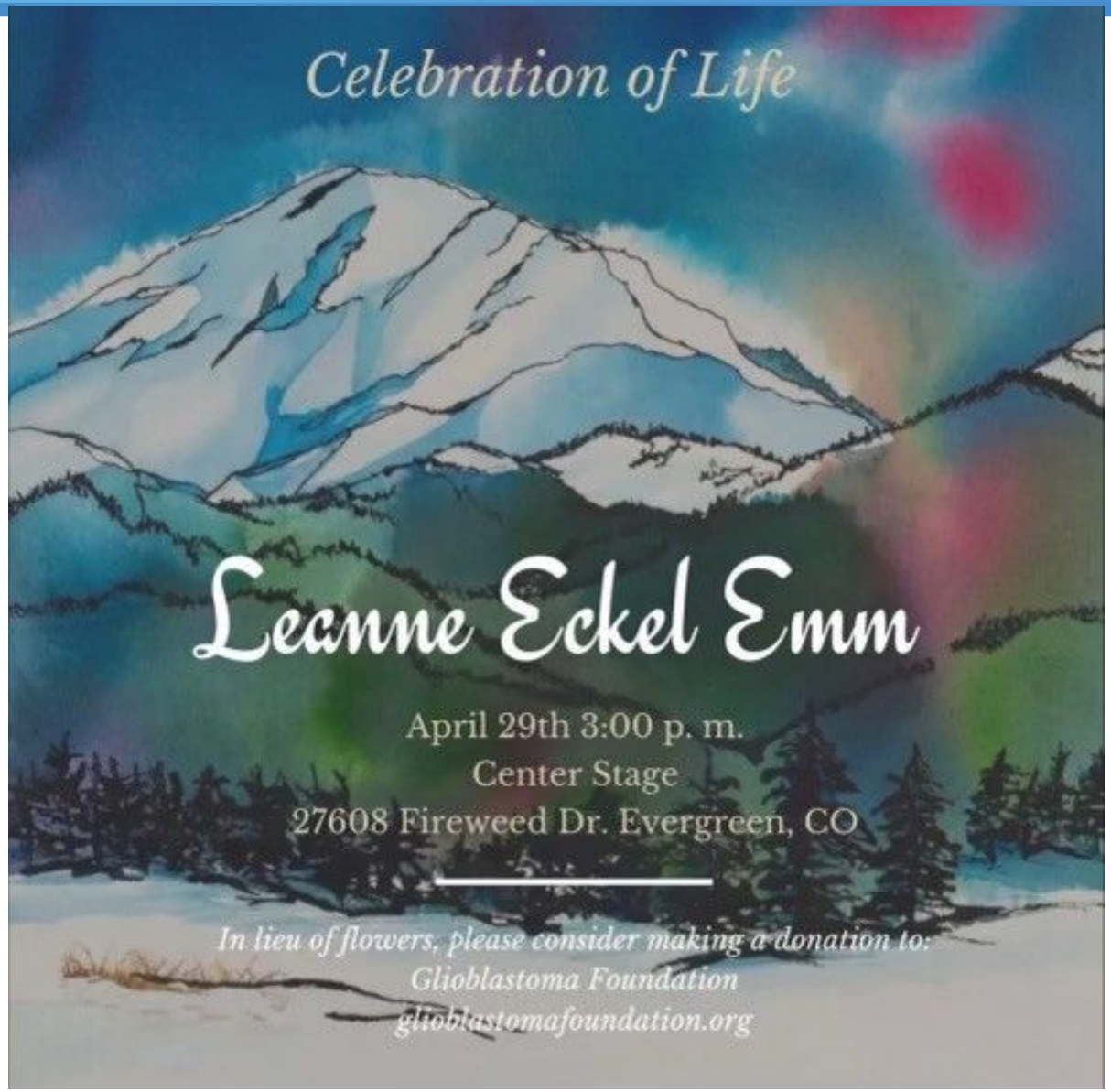
- Note: Many districts have audit reports that have been drafted, but not issued for prior fiscal years. The School Auditing Office plans to have all remaining draft audit reports issued to districts by December 31, 2024.

- Note: As part of the data pipeline Student October collection, and in addition to the Secretary of the Local Board of Education, beginning in 2024/2025 Chief Financial Officers/Business Officials will also be required to sign off on all funded counts (i.e., funded pupil count, at-risk count, and ELL funding factor count).

FPP Membership Update

School Finance Staffing

Celebration of Life
Leanne Emm



Other Topics of Interest

Title

CASBO

CASE-DBO

CGFOA

COCPA

Upcoming Meetings

Upcoming Meetings

Thursday, June 20, 2024
Facilitator: Ashley Zhang, Mesa 51

Meeting Adjourn