

# Financial Policies & Procedures Meeting

February 23, 2023

# Welcome & Agenda

- Welcome
- Approval of Agenda
- Approval of Minutes
- Updates
  - Legislative Session and Funding Updates
  - At-Risk Measure Working Group Report
  - School Meals for All
  - Department of Early Childhood UPK Updates
  - Federal Stimulus Funding Updates
  - Office of the State Auditor Updates
  - Financial Reporting Updates
- Other Topics of Interest & Updates from Partners
- Membership Updates
- Upcoming Meetings

# Legislative Updates for School Finance

# 2022-23 School Finance Update



- **2019-20**
  - Budget Stabilization Factor = \$572.4M (-\$100M)
  - Average Per Pupil Funding = \$8,489 (+\$352)
  - Total Program = \$7.6B (+\$520M)
- **2020-21**
  - Budget Stabilization Factor = \$1.052B (+\$480M)
  - Average Per Pupil Funding = \$8,123 (-366M)
  - Total Program = \$7.24B (+/- \$0)
- **2021-22**
  - Budget Stabilization Factor = \$503.3M (-\$548.7M)
  - Average Per Pupil Funding = \$9,014 (+\$891)
  - Total Program = \$7.99B (+\$750.8M)
- **2022-23 Mid-Year True Up Supplemental Request**
  - Budget Stabilization Factor = \$321.3M (-\$182M)
  - Average Per Pupil Funding = \$9,596 (+582)
  - Total Program = \$8.44B (+\$450M)
- **2023-24 Governor's Budget Amendment Request**
  - Budget Stabilization Factor = \$201.3M (-\$120M)
  - Average Per Pupil Funding = \$10,544 (+\$948)
  - Total Program = \$9.04B (+\$600M)



## **FY2022-23**

- Supplemental bill for FY 2022-23 has passed both houses on the third reading
- Maintains the funding per the final January numbers

## **FY2023-24**

- Draft SFA bill for FY 2023-24 has not yet been published by the legislature
- Total program will no longer include preschool students for CPP or PK SPED
- Prior year counts for purposes of averaging will not be restated to remove prior year PK SPED which may result in more districts being averaged for funded pupil count
- Potentially has more districts fully-locally funded in FY 2023-24 than previous years

# Governor's Revised Budget Request for 2023-24

- Assumes an 8.0% inflation rate
- Increases statewide average per pupil by \$948
- Buys down the Budget Stabilization Factor by \$120M for a factor of -2.2%
- Invests \$325M from Prop EE in Universal Preschool through the Department of Early Childhood
- Increases Special Education funding by \$29M
- Provides \$1M for Turnaround Grants
- Invests \$8.4M for School Safety
- Provides \$7M to CSI for Mill Levy Override Match

- Increases funding for SPED students from \$1,250 to \$1,750 and then inflation thereafter beginning with FY 24/25
- Increases SPED funding by \$40M and requires that amount to increase with inflation thereafter
- SPED Fiscal Advisory Comm must submit a report containing
  - Analysis of funding between Colo and other states
  - Analysis of actual SPED costs
  - Analysis of the effectiveness of the current SPED model
  - Examination of the High Cost SPED Trust Fund
  - Analysis of the current disability categories
  - Recommended changes to the current SPED funding model

- Career Development Success Program ([SB23-065](#))
- Transportation Modernization ([SB23-094](#))
- Special Education Services For Students In Foster Care ([HB23-1089](#))
- Investment of Public School Fund Study and Report ([HB22-1146](#))
- Legal Representation And Students With Disabilities ([HB23-1168](#))
- PERA Defined Contribution Plan School Personnel ([HB23-1176](#))
- Cameras On School Buses For Student Safety ([HB23-1177](#))
- Individualized Learning Schools And Programs ([HB23-1188](#))



# At-Risk Measure Working Group Report



HB 22-1202 created a new At-Risk Measure for the School Finance formula and established a working group to provide input on several topics:

- collecting the necessary data to implement the measure;
- developing the neighborhood socioeconomic status index and determining the (minimum of) five index factors;
- determining how a student's neighborhood socioeconomic index value should be incorporated;
- conducting pre-implementation modeling and testing with actual data;
- considering the impact of the new measure on other programs;
- determining the distribution of at-risk funding, how districts and charter schools will demonstrate that at-risk funding is being used to serve at-risk students, the process for initially identifying students, and the design of a hold-harmless provision.

[Report of the At-Risk Measure for School Finance Working Group](#)



## **Free Lunch Eligible Students**

- Direct Certified Students
  - SNAP
  - TANF / FDPIR
- Categorically Eligible Students
  - Homeless
  - Foster Care
  - Migrant
  - Head Start
  - Runaway
  - Extended Eligibility
- Qualified through Free and Reduced-Price Lunch (FRL) Application

## **Reduced-Price Lunch Eligible Students (FRL Application)**



## ~~Free Lunch Eligible Students~~ Identified Student Percentage

- Direct Certified Students
  - SNAP
  - TANF / FDPIR
  - Medicaid
- Categorically Eligible Students
  - Homeless
  - Foster Care
  - Migrant
  - Head Start
  - Runaway
  - Extended eligibility

~~Qualified through Free and Reduced-Price Lunch (FRL) Application~~  
~~Reduced-Price Lunch Eligible Students (FRL Application)~~  
Neighborhood Socioeconomic Status (SES Indicator)



## New At-Risk Measure

Identified Student  
Percentage (ISP)

+

Neighborhood  
Socioeconomic Status (SES)  
Indicator



## Identified Student Percentage

- ISP = Directly Certified Students + Categorically Eligible Students
  - **Directly Certified Students:** Students who are administratively linked to their household's participation in SNAP or TANF (typically, 130% FPL or less), or Migrant Education Program.
  - **Categorically Eligible Students:** Students who experience homelessness (lack a fixed, regular, or adequate nighttime residence), participate in the Head Start program, or are determined to be a runaway, in foster care, or a migrant student.
- Eligible children may also be certified for free meals through their household's participation in Medicaid/CHIP+
- *This means that submission of a FRPL form will no longer make a student eligible for at-risk*

- The Socio-Economic Status (SES) is recommended to include the following data points from the American Community Survey (ACS):
  - Share of those in the same residence as of last year
  - Share of adults age 25 or older with a bachelor's degree or higher
  - Share of children under 18 who are adopted, foster, or living with relatives that are not their biological parents
  - Median household income
  - Share of occupied housing units with more than 0.5 occupants per room
  - Average ratio of income to rent/ownership costs
  - Share of children age 5 to 17 who speak non-English language at home



- **Count Equalization**
  - At-risk count should be equal to at least the total number of students identified as eligible for FRPL in SY2022-23
  
- **Hold Harmless**
  - Districts should not receive less At-Risk funding than they did in SY2022-23
  - Hold harmless provision should be reconsidered after first year of implementation and every five years thereafter





- Use of Quintiles for SES
  - ACS data points should be averaged into an SES Index, which divides each Census block group into one of five socio-economic status quintiles
- Implementation timeline
  - The working group recommends waiting to implement the new At-Risk Measure until the 2024-25 school year
  - Reasons include the timing of available data on Medicaid student counts and SES information
    - Medicaid count estimates will not be available statewide until July 2023
    - SES information will not be available statewide until November 2023



- **At-Risk Measure Weighting**
  - 75 percent ISP, 25 percent SES Index - 8 votes
  - 60 percent ISP, 40 percent SES Index - 1.5 votes
  - 50 percent ISP, 50 percent SES Index - 9.5 votes
- **Weight Among Quintiles**
  - (Low) 1, 0.8, 0.6, 0.4, 0.2 (High) – Even weight - 5 votes
  - (Low) 1, 0.9, 0.7, 0.5, 0.3 (High) – Concentrated weight - 14 votes
  - (Low) 1, 0.9, 0.8, 0.6, 0.2 (High) – Concentrated weight - 1 vote



- Use of American Community Survey (ACS) in rural communities
  - ACS data may not fully represent the socioeconomic conditions of very small districts
- Large swings in ISP versus Free and Reduced Lunch percentages
  - ISP percentages are markedly different from their free and reduced lunch percentages as measured by deciles for ~20 districts

# Healthy School Meals for All (HSMA)

Lyza Shaw - [shaw\\_l@cde.state.co.us](mailto:shaw_l@cde.state.co.us)

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Provides funding opportunities for school food authorities (SFAs) participating in the National School Lunch and School Breakfast Programs

- Reimbursements for meals provided to students that would otherwise pay full price for meals (school year 2023-24)
- Funding to purchase local food (school year 2024-25)
- Funding to increase the wages or provide stipends to staff (school year 2024-25)



Districts may opt into this program - it is not mandatory to participate

- Local decision if the School Board needs to approve SFA participation

To participate, the SFA must:

- Participate in National School Lunch and School Breakfast Programs
- Provide annual notice of participation to CDE School Nutrition Unit
- Participate in Community Eligibility Program (CEP) at qualifying schools (40% ISP – SNAP, Medicaid, Foster, Homeless, Migrant)
- Provide free meals to all students enrolled in participating schools
- Optional: Provide wage increases or stipends to front line staff
- Optional: Purchase local food

# Community Eligibility Provision (CEP)



- CEP allows low-income schools to serve breakfast and lunch at no cost to all enrolled students without the burden of collecting free/reduced applications
- Funding is based upon a formula
  - Identified Student Percentage x 1.6
- Districts, individual schools, or a group of schools can participate in CEP
- Participation in the CEP maximizes federal funding, decreasing the state funds to cover the cost of paid meals
- All qualifying schools must implement CEP
  - Breakfast and Lunch
- Districts/schools that don't qualify for CEP can still participate in HSMA

# CEP - Identified Student Percentage (ISP)

Total number of identified students ÷ Total student enrollment

Identified students (students directly certified for free lunch)

- SNAP
- Medicaid
- TANF
- FDPIR
- Foster Care
- Homeless
- Migrant
- Runaway
- Enrolled in Head Start
- Extended eligibility

ISPs for every school site are reported to CDE in April

Example

150 identified students ÷ 350 total students = **42.86%**

Claiming breakdown

**42.86%** x 1.6 = 68.57% Free Claiming and 31.43% Paid Claiming







- Providing universal free meals may increase meal participation
- Districts will need to plan how to accommodate the changes
  - Areas to consider
    - Adequate meal times
      - Length of meal times
    - Increased staffing
    - Equipment and infrastructure needs
    - Communication to families

# School Nutrition - Financial Requirements

	<b>Traditional NSLP/SBP</b>	<b>HSMA with NSLP/SBP (non-CEP schools)</b>	<b><u>HSMA with NSLP/SBP (CEP schools)</u></b>
<b><u>Paid Lunch Equity (PLE)</u></b>	Schools that are charging paid students are required to assess their student paid prices annually. If a sponsor has a negative fund balance, they must complete the PLE tool and increase the price of paid lunches based on tool outcome, if applicable	Nonpricing schools are exempt from PLE	Nonpricing schools are exempt from PLE
<b><u>Nonprogram Revenue (NPR)</u></b>	School Food Authorities (SFAs) are required to determine if the revenue from nonprogram foods (ala carte, second meals, adult meals, catering, etc) generates at least the same proportion of revenue as they contribute to the SFAs food cost.	No change	No Change

# School Nutrition - Financial Requirements, con't

	<b>Traditional NSLP/SBP</b>	<b>HSMA with NSLP/SBP (non-CEP schools)</b>	<b><u>HSMA with NSLP/SBP (CEP schools)</u></b>
<b><u>Unpaid Meal Charges</u></b>	Must have unpaid meal charge policy in place and must communicate the policy to all families	<p>Sponsors must follow their unpaid meal charge policy for balances accrued prior to opting into HSMA. The food service fund cannot absorb unpaid meal charges and must follow their district policy if writing off <a href="#">bad debt</a>.</p> <p>Once opted into HSMA, unpaid meal charges will no longer accrue. It is not recommended to allow students to charge for a la carte items</p>	<p>Sponsors must follow their unpaid meal charge policy for balances accrued prior to opting into HSMA. The food service fund cannot absorb unpaid meal charges and must follow their district policy if writing off <a href="#">bad debt</a>.</p> <p>Once opted into HSMA, unpaid meal charges will no longer accrue. It is not recommended to allow students to charge for a la carte item</p>

# School Nutrition - Financial Requirements, con't

	<b>Traditional NSLP/SBP</b>	<b>HSMA with NSLP/SBP (non-CEP schools)</b>	<b><u>HSMA with NSLP/SBP (CEP schools)</u></b>
<b><u>Excess Net Cash</u></b> (spending plan)	If the nonprofit food service account has net cash resources exceeding more than three months average expenditures, a spending plan of how the excess funds are being invested back into the school meal programs needs to be submitted to CDE for approval (7 CFR 210.19(a)(1))	Same	Same

- The state's Title I allocation is based on census data, not free and reduced lunch (FRL) application data
- Districts may use other indicators of poverty other than FRL (e.g. federal census data or average per capita income) when they rank and serve
- Districts must be consistent in the data set used across schools
- Districts with non-CEP schools may use FRL data for ranking purposes



In the absence of FRL data in a community, districts may use:

- Direct certification counts adjusted by 1.6
- Other indicators of poverty
  - Federal Census data
  - Average per-capita income
  - Medicaid data
  - TANF data
  - Combination of the above



Districts may use:

- [Combination FRL form](#)
- Other indicators of poverty
  - Federal Census data
  - Average per-capita income
  - Medicaid data
  - TANF data
  - Combination of the above



## Districts will:

- Continue to collect & process FRL applications
- Complete direct certification matches as usual
- Use FRL applications OR the combination form





- Districts must be able to distinguish between forms from students attending CEP vs. non-CEP schools
- Processing may not be paid from the non-profit school food service account for CEP schools
- Non-federal funding sources that may be utilized include, but are not limited to;
  - Profits from à la carte sales;
  - Cash donations; and
  - In-kind contribution funds from outside sources, such as volunteer services
  - General fund transfer

## [Healthy School Meals for All Program | CDE \(state.co.us\)](#)

- [FAQ \(updated frequently\)](#)
- [Information on within-State Title I and Title II allocations \(pages 2-10 and 17-18\)](#)
- [Title 1 Guidance Memo for CEP](#)
- [CEP and Title 1 Guidance \(pages 9-11\)](#)
- [CDE's Title I page](#)
- [Combination Application and Instructions](#)
- [CEP district and site data from last school year](#)

Questions?

# Department of Early Childhood UPK Updates

# Funding Transfer Calculation

Section 26.5-4-209, C.R.S.

(1)(b)(I) For the 2023-24 fiscal year, the general assembly shall transfer to the preschool programs cash fund from the general fund or the state education fund created in section 17 of article IX of the state constitution an amount equal to the difference between the amount of the state share of total program calculated pursuant to article 54 of title 22 for the 2022-23 budget year, after application of the budget stabilization factor and after any mid-year adjustment, and the amount that the state share of total program, after application of the budget stabilization factor and after any mid-year adjustment, would be for the 2022-23 budget year if calculated without including the statewide preschool program enrollment, as defined in section 22-54-103, for the 2022-23 budget year and the number of three- and four-year-old pupils with disabilities receiving an educational program under the “Exceptional Children’s Educational Act”, article 20 of title 22, for the 2022-23 budget year.

(II) For the 2024-25 fiscal year and for each fiscal year thereafter, the general assembly shall annually transfer to the preschool programs cash fund from the general fund or the state education fund created in section 17 of article IX of the state constitution an amount equal to the amount described in subsection (1)(b)(I) of this section increased annually, beginning in the 2024-25 fiscal year, by the rate of inflation.



Section 26.5-4-209, C.R.S. summary:

The general assembly shall transfer the difference between the state share of total program in FY 2022-23 budget year and the state share of total program without CPP and SPED PK.

Starting in FY 2024-25, the amount will increase by inflation.



The difference between the FY 2022-23 formula ran with PK-12 students and K-12 students is \$139.1M

[UPK Transfer Summary](#)

The funding received by districts for CPP and SPED PK students based upon district PPR is \$176.1M in FY 2022-23.

## [FY 2022-23 CPP and PK SPED Funding By Age](#)

The difference of \$37M between the \$176M funding to districts and the \$139M to be transferred is due to the factors within the formula, including the size factor.

As a result, the per pupil floor funding will increase and the per pupil revenue for some districts may increase.

Administrative Units also receive IDEA and ECEA funding to service PK-12 students with disabilities.

The IDEA funding model includes total student population and students living in poverty.

The ECEA funding model includes counts of students from the December Special Education Count in Tier A and Tier B.

Preschool students will continue to be counted in the December Student Count.

The funding formula for both will remain the same in FY 23-24 and beyond.





## Section 26.5-4-208(4), C.R.S. summary

If the funding that a school district or a charter school receives based upon per-child rates for FY 2023-24 is less than the funding for FY 2022-23 for CPP, CDEC shall distribute the difference to the school district or charter school.

# Hold Harmless Provision



Section 26.5-4-208, C.R.S.

(4)(a) Notwithstanding any provision of this section to the contrary, if the funding that a preschool provider that is a school district or a charter school receives pursuant to this section for eligible children enrolled in the preschool program for the 2023-24 fiscal year, calculated as the per-child rates for the 2023-24 fiscal year multiplied by the number of eligible children the preschool provider enrolls for the 2023-24 fiscal year, is less than the amount of funding allotted for the 2022-23 fiscal year for the children the preschool provider enrolled through the Colorado preschool program, as it exists prior to July 1, 2023, calculated as fifty percent of the preschool provider's per pupil funding, as described in section 22-54-104 (3) or (3.5), whichever is applicable, for the 2022-23 fiscal year multiplied by the number of children the preschool provider enrolled through the Colorado preschool program and directly served for the 2022-23 fiscal year, the department shall distribute to the preschool provider for the 2023-24 fiscal year an amount equal to the difference in said amounts.



Statute indicates there may be variation in funding amongst school districts during the transition from CPP to UPK and requires distributions to school districts and charter schools to be at least the amounts received through CPP in FY 2022-23.

In FY 2022-23 for CPP the average base per pupil funding and preschool students with an IEP is \$4,797.91, with a range from \$4,529 to \$10,333.

For UPK, in FY 2023-24 the average base per pupil funding for 10 hours of UPK is \$4,837, with a range from \$6,044 for half-day and \$10,655 for full-day.

The actual amount to be distributed to school districts for FY 2023-24, will be determined after the preschool program is underway.

## [Comparison of School Finance and UPK Per Pupil Revenue](#)



## Section 26.5-4-208, C.R.S.

(3)(c)(1)(B) To provide services for eligible children who are three years of age or younger, the department shall annually distribute the amount allotted for the 2022-23 fiscal year to provide preschool services for children three years of age or younger through the “Colorado Preschool Program Act”, article 28 of title 22, as it exists prior to July 1, 2023, calculated as an amount equal to the number of children three years of age or younger enrolled by each school district for the 2022-23 fiscal year multiplied by the per pupil funding, as described in section 22-54-104 (3) or (3.5), whichever is applicable, for the enrolling school district for the 2022-23 fiscal year.

# State Funding for 3-Year-Olds



Section 26.5-4-204, C.R.S.

(3)(a) For the 2023-24 school year and for each school year thereafter:

- (I) Subject to the availability and capacity of preschool providers, every child in the state may receive ten hours of preschool services per week, at no charge, during the school year preceding the school year in which the child is eligible to enroll in kindergarten.
- (II) Pursuant to IDEA and ECEA, every child who is three or four years of age and is a child with disabilities must be offered preschool services in accordance with the child's individualized education program.
- (III) Subject to available appropriations, a child who is three years of age, is not eligible to enroll in kindergarten in the next school year, and is in a low-income family or meets at least one qualifying factor may receive the number of hours of preschool services established by department rule.
- (IV) Subject to available appropriations, a community in which a school district operated a district preschool program pursuant to article 28 of title 22, as it exists prior to July 1, 2023, with a waiver to serve children under three years of age, may continue to provide preschool services for the number of hours established by department rule for the same number of children under three years of age that received preschool services in the 2022-23 school year, so long as each child who receives the preschool services is in a low-income family or meets at least one qualifying factor.
- (V) Subject to available appropriations, a child who is in a low-income family or who meets at least one qualifying factor may receive additional preschool services for the number of hours established by department rule in the school year preceding the school year in which the child is eligible to enroll in kindergarten.



## Section 26.5-4-208, C.R.S. summary

CDEC shall distribute the amount of funding distributed in FY 2022-23 for CPP students three years or younger.

## Section 26.5-4-204, C.R.S. summary

Starting in FY 2023-24:

- three or four year olds with disabilities must be offered preschool services in accordance with the child's individualized education program
- four year olds may receive preschool services subject to availability and capacity of preschool providers
- three year olds who are low-income or meet at least one qualifying factor may receive preschool services subject to available appropriations
- children who are low-income or meet at least one qualifying factor may receive additional preschool services subject to available appropriations
- providers with waivers for children under three years of age may continue to provide preschool services for the same number of children, so long as the children are low-income or meet at least one qualifying factor



The funding received by districts for CPP students 3 years old or younger is \$37.7M in FY 2022-23.

## [Pre-School Data Request 3 Year Old Funding](#)

The funding received by districts for all preschool students 3 years old or younger is \$54.2M, with \$16.5M for SPED PK.



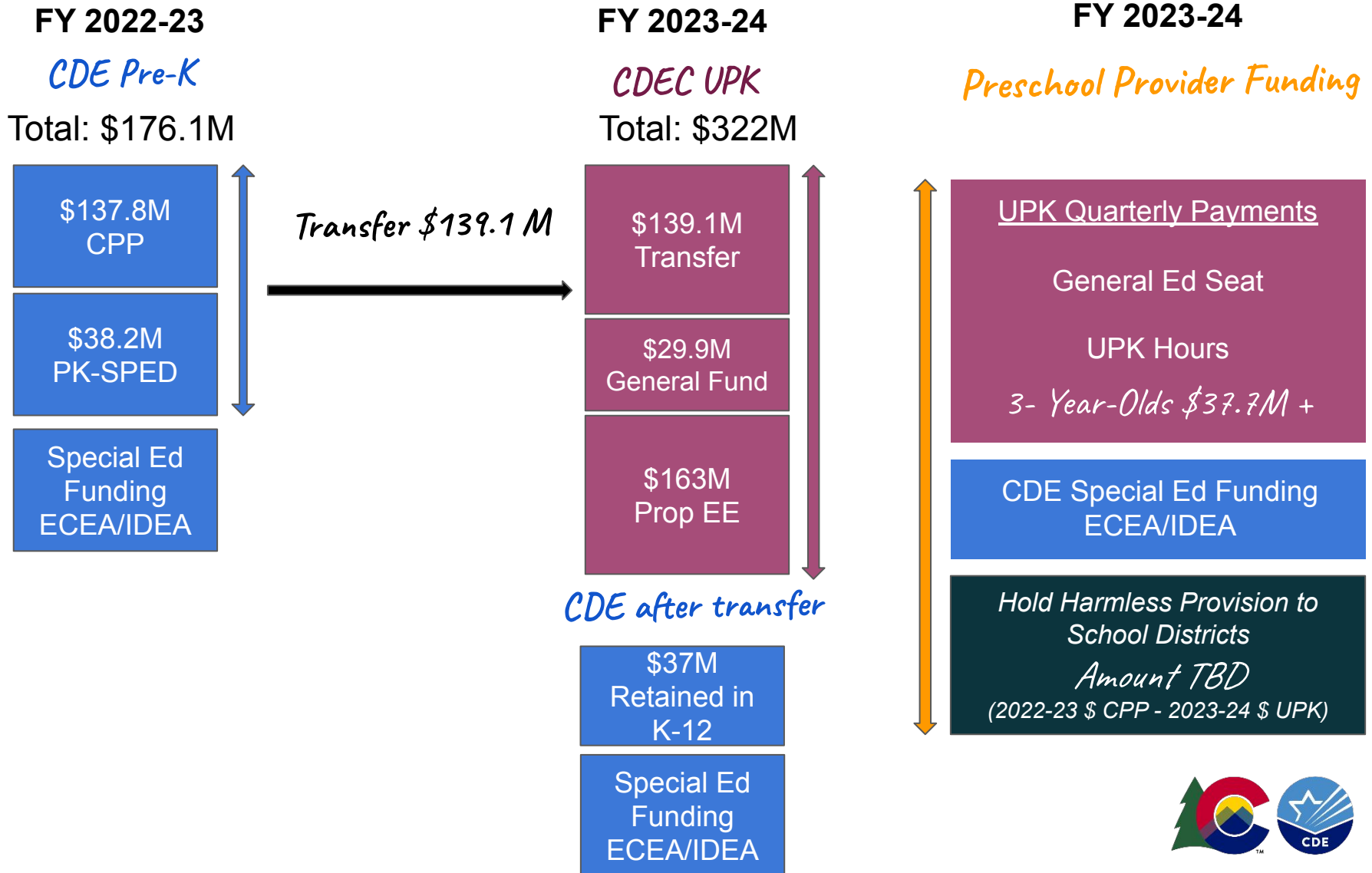
The following table shows the headcount of 3 years old or younger:

Funded with CPP *	6,001	45%
Funded with SPED PK	3,149	24%
Enrolled in PK but Not Funded	4,157	31%
Total PK Enrollment	13,307	100%

● includes 303 students who are in CPP and have an IEP



# Funding Flows



## Determination on 5 year averaging by Legislative Legal Services:

- CPP counts are not in FTE averaging counts
- PK SPED counts are in FTE averaging counts
- Removal of preschool students in FY 23-24 will reduce FTE counts in FY 23-24
- Prior year counts will not be restated
  - PK SPED counts will remain in the four prior year counts

This may potentially put more districts in averaging

- The Colorado Preschool Program (CPP) historically operated based upon the allocation of slots.
  - Similarly, slots are used for ASCENT students concurrently enrolled in high school and college courses in the fifth year of high school.
  - Slots are not used for other students. All other students, including SPED PK students, are funded if they are enrolled and in attendance as of the count date.
  - Students that enroll after the count date are not eligible for funding, including SPED PK students. However, district resident students and SPED PK students must be enrolled and served.
- CDEC's funding model will allow for funding based upon enrollment throughout the year.



- CDEC recommends that school districts put the total number of seats in the system and then leverage the exception process to "hold" seats for students with an IEP. For example:
  - A school has 20 seats in a classroom and none of the 20 students who are matched to that site have an IEP. The district could then decline an appropriate number of the non-IEP matched students in order to create spots for current or future students with IEPs at that location. The “decline” exceptions include this reason as the number of students who would receive a decline message would be based on how many IEP slots are being held in that classroom, which could be different in each classroom.



- CDEC recommends that school district providers manage these seats as they have in the past. If a district customarily holds a number of seats for new families, that process may continue. Many districts will keep enrollment open only until they are full, and then will be unable to serve new families.
  - CDEC anticipates there will be funding to continue to enroll new students during the school year, and should a child enroll with a participating provider that has space for the child, CDEC would begin to fund that child.

# UPK Account Codes For Districts that are also LCOs



Codes for districts that are also LCOs:

- Revenue Source Code 3010
- Grant Code 3897: Colorado Department of Early Childhood (CDEC) Funding
- LCO may want to use an SRE code to distinguish LCO revenue from the District Preschool per student revenue.

Approved at November FPP Meeting

- Expense Program Code 3340: Local Coordinating Organizations: Activities provided by Local Coordinating Organizations to include responsibilities for coordinating Universal Preschool. (Communication, Support, Administrative costs). Use the normal object codes **with grant code 3897.**

Data Pipeline business rules have not been established, waiting for CDEC guidance.

# UPK Account Codes For Districts that are not LCOs



## Codes for districts that are not LCOs:

- Revenue Source Code 3010
- Grant Code 3897: Colorado Department of Early Childhood (CDEC) Funding
- Program Code 0040: General Preschool Education
- Use the normal object codes

Data Pipeline business rules have not been established, waiting for CDEC guidance



- Fund 19 is an optional fund
- In FY20-21, there were 119 districts that submitted with Fund 19
- Fund 19 will continue to remain open as some districts may have carry over CPP costs
  - Continue to code expenses to 3141 until reserved is spent
- It is acceptable to include UPK within Fund 19
- Districts may consider simplifying the Chart of Accounts and record UPK activity within Fund 10, instead of Fund 19





For FY2022-23 there are no changes for CPP

- Fund 19: Colorado Preschool Program (optional fund)
- Grant Code 3141: Colorado Preschool Program
- Reserve Account Code 6724: Colorado Preschool Program (CPP) Reserve.
  - If 3141 Expenditures are less than 3141 Allocation

These account codes will remain open into FY2023-24 going forward.

- District may be spending down unspent reserve funds.
- Please coordinate with your Regional CPP Specialist to develop a reserve spend-down plan.

<http://www.cde.state.co.us/cpp/contact>

# Federal Stimulus Funds Updates



ESSER can cover child nutrition activities, specifically ESSER funds can be used to pay down student meal debt.

[C-16.a.](#) May ESSER and GEER funds be used to cover the costs of waiving the outstanding school meals balance of a student from low-income backgrounds? (New December 7, 2022)

To the extent a low-income family's ability to pay for school meals has been impacted by the COVID-19 pandemic, an LEA may use ESSER or GEER funds to cover the student's school lunch balance. As noted in FAQ C-16, the Department encourages the LEA to first utilize funding and flexibilities provided by USDA in addressing the costs associated with providing school meals.



C-16. May an LEA use ESSER and GEER funds to provide meals for students? (Updated December 7, 2022) Yes, under certain circumstances. Typically, an LEA has other means of providing for food services, such as through the U.S. Department of Agriculture (USDA) or other Federal programs. As a result, the Department encourages LEAs to use those Federal funds with the specific purpose of providing food services to students prior to using ESSER or GEER funds for this purpose. However, if such funding is not available, or additional funds are necessary, an LEA may use ESSER or GEER funds to provide meals if the need arises from or relates to recovery from the pandemic. For example, ESSER or GEER funds could be used to increase food service staff capacity; cover additional labor costs associated with serving meals to students during the pandemic; or support COVID-19 pandemic-related expenses, such as school meal service equipment/supplies, meal packaging, and transportation services. Please note that, since 2020, the USDA has provided nationwide flexibilities and waivers consistent with its existing authority and new legislation, including the recent Keep Kids Fed Act of 2022, which extends certain flexibilities to summer 2022 and through school year 2022-2023. Using this flexibility, USDA will be able to provide temporary, higher reimbursement rates for school lunches and breakfasts served, as well as meals and snacks served in the Child and Adult Care Food

- **Closeout Requirement for all ESSER I funding:**
  - ESSER I 90% and Supplemental - one submission (4425)
    - Presented 2/9 Office Hours, will be emailed to districts week of 2/20/2023
  - 21st CCLC Learning Opportunities 5625
    - will be emailed to districts week of 2/20/2023
  - ESSER I Broadband Connectivity 5525
    - will be emailed to districts week of 2/20/2023
  - ESSER I K-8 Curricula 4445
    - will be emailed to districts week of 2/20/2023
  - ESSER I Rapid Request 4448
    - will be emailed to districts week of 2/20/2023
- **DUE Date: 3/31/2023**
  - **Submission [Link](#)**
- **Form, Instructions and Video:**
  - Form: <http://www.cde.state.co.us/cdefisgrant/gfmufiscalcochecklist>
  - Video: [Closeout Webinar](#)



- CDE has contracted to implement a new department-wide Grants Management System - LINQ
- System will streamline application, submission, monitoring and award process
- The system will be live late Fall 2023
- Opportunities for District 'Testers' and focus groups
- Training for external users will be provided

*Updates will come as we near the implementation date!*

# Grant Award and Distribution View Tool

New link to review [Grant Allocations](#) and Reimbursements to date.

1920, 2021, 2122, 2223 Details - Review by Grant or by Year - updated monthly

## By Grant View

0010 - Mapleton 1  
Fiscal Type: District

[View Payments by Year](#)

Fiscal Year	Grant Name	Funding Type	Award Type	Award	Prior Year Carryover	Allocation	Payments	Remaining Balance
FY2021	ESSER III (4414)	Federal	Formula	\$8,640,318	\$0	\$8,640,318	\$6,720,067	\$1,920,251
FY2021	ESSER III Supplemental (4418)	Federal	Formula	\$1,925,879	\$0	\$1,925,879	\$616,617	\$1,309,262
FY2223	ARP Mentor Program (4436)	Federal	Competitive	\$472,321	\$0	\$472,321	\$53,638	\$418,683

## By Year View

Grant Payment Report by Year

Updated: 01-27-2023

07020 - Boulder RE-2 Boulder  
Fiscal Type: AU

[View Payments by Grant](#)

Fiscal Year	Grant Name	Funding Type	Award Type	Award	Prior Year Carryover	Allocation	Payments	Remaining Balance
FY2223	IDEA Part B (4027)	Federal	Formula	\$5,771,346	\$0	\$5,771,346	\$0	\$5,771,346
FY2223	IDEA Preschool (4173)	Federal	Formula	\$143,831	\$0	\$143,831	\$0	\$143,831
FY2223	Gifted and Talented (3150)	State	Formula	\$284,900	\$0	\$284,900	\$284,900	\$0
FY2223	ECEA (3130)	State	Formula	\$9,874,610	\$0	\$9,874,610	\$9,874,610	\$0
FY2122	IDEA ARP Part B (6027)	Federal	Formula	\$1,225,989	\$0	\$1,225,989	\$371,628	\$854,361
FY2122	IDEA ARP Preschool (6173)	Federal	Formula	\$85,516	\$0	\$85,516	\$0	\$85,516

## School Level View - (limited grants)

Schools / Locations within 0010 - Mapleton 1

- 0309 - Academy High School
- 0502 - Meadow Community School
- 0504 - Welby Community School of the Arts



# ESSER Reporting Update



# ESSER Reporting Requirements



The U.S. Department of Education (USDE) has been authorized by Congress to collect data from all ESSER I, II, and III (and other ESSER award) grantees, including but not limited to the uses and impact of funds.

CDE is able to use the ESSER I, II, and III applications to provide the vast majority of the requested data (809 data elements total) on behalf of our LEAs for 22-23, with the exception of the following data points:

- How students with poor attendance or participation have been re-engaged;
- How school level allocations were determined; and
- LEA and school-level participation in specific academic ESSER-funded activities ([question 4.b1 on the reporting form](#), or page 37), such as summer and afterschool programs.

All other data elements required for the 2022-2023 school year and beyond can be reported based on the online applications.

CDE has previously sent out surveys on the first two data elements. The surveys will continue to be sent out yearly to collect data. A new data collection instrument will be sent out for the third data point.

# Reporting Question Overview - Participation in ESSER specific activities



## Required data element:

“How did this LEA use ESSER (ESSER I, ESSER II and/or ARP ESSER III) funds to support learning recovery or acceleration for student groups who were disproportionately impacted by the COVID-19 pandemic?”

1. Evidence-based summer learning or summer enrichment programs
2. Evidence-based afterschool programs
3. Extended instructional time (including extended school day, week, or year)
4. Evidence-based high dosage tutoring
5. Early childhood education program expansion or enhancement
6. Full-service community schools
7. Purchasing educational technology

In order for CDE to be able to provide this required information for all grants, LEAs will be asked to provide the number of students who were eligible for each of these activities and the number of eligible students that actually participated in each of the activities.

- This reporting is required annually beginning with FY 2022-2023.
- Dates included: July 1 - June 30.



# U.S. Department of Education Reporting Template

2. Evidence-based afterschool programs	<p>Is this program available to all students? Y/N                  If no, indicate the number of students this program serves at full capacity: _____</p> <p>Total <b>unique</b> headcount of students that participated in this activity: _____</p> <p>Indicate the number of eligible students within each of the following student groups, and the number of eligible students from that student group that <b>participated</b> in this activity:</p> <p><b>Eligible</b> refers to students within the student group who meet eligibility criteria for participation, such as belonging to the appropriate grade for the activity.</p>		
	<b>Student Group</b>	<b># Enrolled eligible Students at LEA in subgroup</b>	<b># Eligible students in subgroup participating</b>
	<i>(Note, the total unique headcount does <b>not</b> need to equal the sum of rows a – n, as a student may be counted in multiple rows.)</i>		
	a. Students with one or more disabilities		
	b. Low-income students		
	c. English language learners		
	d. Students in foster care		
	e. Migratory students		
	f. Students experiencing homelessness		
	g. American Indian or Alaska Native		
	h. Asian		
	i. Black or African American		
	j. Hispanic/Latino		
	k. Native Hawaiian or Other Pacific Islander		
l. White			
m. Two or more races			
n. Other student subpopulation (Please specify): _____			

Similar tables repeated for most of the programs/interventions:

1. Summer learning or summer enrichment programs
2. Afterschool programs
3. Extended instructional time
4. High dosage tutoring
7. Purchasing educational technology



# U.S. Department of Education Reporting Template - Early Childhood



<p>5. Early childhood education program expansion or enhancement</p>	<p>Did this LEA expand or enhance its early childhood program? Mark Y/N to each below.</p> <p>a. Expand Y/N</p> <p>b. Enhance Y/N</p>	
	<p>&lt;Skip logic: if "Expand"=Y, then:&gt; How many <i>additional</i> students or slots were funded with ESSER I, ESSER II or ARP ESSER in the most recent school year? Please include students or slots that were fully and partially funded with ESSER I, ESSER II, or ARP ESSER funds.</p> <p>_____</p>	
	<p>Total <i>unique</i> headcount of students enrolled in an early childhood education program within the LEA:</p> <p>_____</p>	
	<p>Indicate the number of students from each student group enrolled in an early childhood education program within the LEA below.</p>	
	<p><b>Student Group</b></p> <p><i>(Note, the total unique headcount does <b>not</b> need to equal the sum of rows a – n, as a student may be counted in multiple rows.)</i></p>	<p><b># Enrolled Students</b></p>
	a. Students with one or more disabilities	
	b. Low-income students	
	c. English language learners	



# U.S. Department of Education Reporting Template - Full-Service Community Schools



<p>6. Full-Service Community Schools</p>	<p>How many new or additional full-service community schools were launched using these funds in this LEA? _____</p> <p>How many current full-service community schools received additional services and/or support using these funds? _____</p> <p>What is the total enrollment in full-service community schools supported with ESSER funds within this LEA? _____</p>
--	---



- CDE originally developed a Google form and accompanying Excel spreadsheet, which mirrored the U.S. Department of Education's reporting template, requiring aggregate counts to be reported across all methods/interventions and across all student groups.
  - In this format, LEAs would report the count of students from each of the disaggregated groups listed by USDE who were eligible and the count of students who participated.
  - Example, X English learners were eligible for summer school and Y number participated.
- Based on feedback from the ESEA Committee of Practitioners (CoP) and Education Data Advisory Committee (EDAC), a template was created to collect student level data.
  - Advantage noted by EDAC: if LEAs provide the SASIDs of all eligible students and which ones participated in each program, then CDE could add the demographics data already reported to CDE and aggregate the numbers for each student group listed in the USDE reporting template. EDAC members indicated this would minimize the work for LEAs.

# Data Collection Template Demo



Original: [School/LEA level data collection template](#)

Revised: [Student-level data collection template](#)

- CDE will continue to use ESSER applications for all other ESSER reporting, with the exception of the data elements not available in the applications:
  - How students with poor attendance or participation have been re-engaged;
  - How school level allocations were determined; and
  - *LEA and school-level participation in specific academic ESSER-funded activities and programs.*
- We are working with EDAC to finalize the template that would be least burdensome for LEAs.
- As soon as the template is finalized, it will be made available to all ESSER grantees.
- Trainings will be provided through Office Hours, including inclusion/exclusion rules, definitions, and specifications for reporting.
- Collection will be due annually at the end of school year (~ April or May) beginning in April or May of 2023.



- [Nazanin \(Nazie\) Mohajeri-Nelson](#), Ph.D., Executive Director of the Federal Programs & Supports Unit (FPSU), (720) 626-3895
- [Tina Negley](#), Supervisor of the FPSU Program Effectiveness Office, (720) 766-2793
- [Mackenzie Owens](#), ESSER Monitoring & Reporting Specialist; (720) 601-7112

# Office of the State Auditor Updates

# **FPP Meeting OSA Update February 23, 2023**

Gina Faulkner  
Local Government Team Leader



OFFICE OF THE STATE AUDITOR

C O L O R A D O

# Discussion Today

- Audit Law deadlines and extensions
- Audit considerations
- School District Fiscal Health  
FY2022



# Audit Law Deadlines

- Section 29-1-606(1)(b), C.R.S.
- School Districts – June 30 year end
  - Audit shall be completed within 5 months
    - Submit to the OSA within 30 days of receipt of audit report
  - December 31st – Deadline to file an extension
    - Extension may be granted for 60 days
      - March 1



# Audit Law Consequences

If audit not received by the deadline:

- County treasurer hold all property taxes collected on behalf of the local government



# Fiscal Year 2023 Audits

- Contract and/or signed engagement letter (Soon!)
  - RFP process
  - OSA/CDE has a list of auditors
- Remote auditing?
- Charter school audits
  - Same auditor as district?
  - Single audit?



# School District Fiscal Health

- Review trends for Fiscal Years 2020, 2021 and 2022
- Early May – data to districts to verify information
- Legislative Audit Committee
  - October 2023







Local Government Filing Portal

## Local Government

The OSA's Local Government Division audits about 4,000 Colorado local governments for compliance with the Local Government Audit Law [Section 29-1-601, C.R.S.], which requires independent financial audits to be conducted by the State Auditor.

Please contact us with any questions regarding the Local Government Audit Law or how the law's requirements may apply to your local government.

- Forms
- Contact Local Government
- Calendars and Due Dates
- Filing Guidelines
- Fiscal Health
- Useful Documents & Links

Hover on Local Government  
Click on Local Government Portal



## Office of the State Auditor Local Government Audit Division

### Welcome to the Office of the State Auditor's Local Government Portal

On this website, you can submit your local government's audited financial statements, applications for exemption from audit, inactive notices, or request an extension of time to file an audit with the Office of the State Auditor. You may also search for a local government's submission history and view processed audits and exemptions. If you create an account you can also view the history of your own local government submissions.

#### Create an Account

You can also create an account to track all submission history. Your account shows what you submitted and when you submitted it. An account is not required to submit an audited financial statement, an extension of time to file, applications for exemption from audit, or an inactive notice. Click [here](#) or on Register on the menu to the right to create an account.

#### Sign In

After you have created an account, you can click [here](#) to sign into your account or by clicking on the Sign In link in the menu to the right.

#### Submissions

Click [here](#) to submit audited financial statements, applications for exemption from audit, inactive notices, or request an extension of time to file an audit. Or, click on Create New Submissions in the menu to the right.

Local Government Portal	
Register	
Sign In	
Create New Submission	
Local Governments	
Search Submissions	

Click on "Create New Submission" to submit an audit or exemption.

Click on Local Government to search for any local government





Apply

## Office of the State Auditor Local Government Audit Division

### Create New Submission

\* Submission Type

Select a Submission type

Submitter's Name

Submitter's Email

Submitter's Phone

\* Submission Year


Select Submission Year

Local Government

Select Entity

Component units should be uploaded under the primary government's name.

Are you a robot?

I'm not a robot  reCAPTCHA  
Privacy | Terms

File Attachments

Choose File No file chosen

Add an additional file

#### Local Government Portal

Register

Sign In

Create New Submission

Local Governments

Search Submissions

Select entity name  
Charter schools under  
the school district name



QUESTIONS?

Thank you!!!



OFFICE OF THE STATE AUDITOR

C O L O R A D O

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Gina Faulkner: [gina.faulkner@coleg.gov](mailto:gina.faulkner@coleg.gov) 303-869-3003

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

Effective December 1, 2022:

All OSA email addresses changed to: ...@coleg.gov



OFFICE OF THE STATE AUDITOR

C O L O R A D O

# Financial Reporting Updates

# Collection Updates

## Finance December and Financial Audits



District with an extension through March 1st, 2023

Due to CDE *and* OSA

- FY 2021-22 Financial Audits with Single Audit if required

Due to CDE

- Completion of Finance December submission
- Assurances for Financial Accreditation
- Reconciliation Reports
  - 1st Tier, 2nd Tier and Grant Revenue Reconciliations

Reminders

- The FY 2021-2022 collection must be finalized for districts in order to open the FY 2022-2023 collection.
- The Submission Data is used to populate the Colorado Financial Transparency website.
- The Submission Data is used for federal reports, consolidated application (indirect costs), ESSU High Cost Allocations and other reporting purposes beginning in March 2023



# Job Code Request Career and Technical Education (CTE) Instructor (vote)

**Job Code:** 208 - (208 will roll to 200)

- **Requested By:** IMS- Data Service and Educator Talent, they will have a representative attending the meeting
- **Job Name:** Career and Technical Education (CTE) Instructor
- **Job 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 Code Request

## Career and Technical Education (CTE) Instructor (vote)

**Job Code:** 208 - (208 will roll to 200) - continued

- **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;
- **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.
- **Effective Date:** Beginning in the 2023-24 School Year



# Source Code Request

## Mill Levy Match (vote)

**Source Code:** 3400 (3400 will roll to itself, 3400)

- **Source Name:** State Revenue from other Legislative Statutory Sources
- **Source Description:** Revenue from State sources that CDE sends to district as a result of legislative statutory initiatives that are not grant programs. These State revenues must be coded with a State source code but not a Grant/Project code.
- **Effective Date:** Beginning in the 2022-23 School Year

**Source Code:** 3401 (3401 will roll to itself, 3401)

- **Source Name:** State Revenue from Mill Levy Override match program
- **Source Description:** Revenue from SB 22-202 State Match for Mill Levy Override revenue as dictated and appropriated annually by the State legislature.
- **Purpose of Source Code:** [SB22-202 State Match For Mill Levy Override Revenue](#)
- **Effective Date:** Beginning in the 2022-23 School Year



# Chart of Accounts and Financial Transparency Subcommittee Meetings

Meeting One: Committee Overview Goals, keeping in mind Financial Transparency implications. November 10th 10:30am

Meeting Two: District, Administration Unit, School, Grant, Fund and Codes. December 7th 8:30am

Meeting Three: SRE and Program Instructional Codes 0010 - 2099. January 9th 9:00am

**Meeting Four: Program Support Codes 2100 - 9999  
February 8th 9:00am**

Meeting Five: Object Codes: FPP Recommendations March 8th 9:00am

Meeting Six: Object Codes: Balance Sheet and Revenue Codes April 11th 9:00am

Meeting Seven: Expenditure Codes

Meeting Eight: Job Codes

Meeting Nine: Financial Transparency - Changes/Enhancements

Meeting Ten: Wrap-up

# Chart of Accounts and Financial Transparency Topics for Consideration

We created a form to share topics that business official would like the sub-committee to address.

The form can be accessed here:

[Topics or Ideas Request - COA & FT Sub-committee](#)

# Other Updates from Partners



# Membership Update





## Existing Vacancies

- Vacancy for Term Ending August 2023
- 2 Vacancies for Term Ending August 2024
- Calling for any interest in any vacancies
  - Contact Jennifer Okes  
([okes\\_j@cde.state.co.us](mailto:okes_j@cde.state.co.us)) or Amy Carman  
([carman\\_a@cde.state.co.us](mailto:carman_a@cde.state.co.us))



- Future Dates Planning for 22/23
  - Friday, April 28, 2023
    - State Treasurer Dave Young will join us to provide an update on the Interest Free Loan Program
  - Thursday, June 22, 2023
- [Member Facilitation Sign Up](#)



# Questions?