

Financial Policies & Procedures Meeting

September 22, 2022

Welcome & Agenda



- Welcome
- Approval of Agenda
- Approval of Minutes
- Membership Updates
- Updates
 - Office of the State Auditor Updates
 - Charter School Single Audit Updates
 - Legislative School Finance Updates
 - Federal Stimulus Funding Updates
 - PSFU Training Updates
 - Instructional Time Updates
 - Financial Reporting Updates
- Other Topics of Interest & Updates from Partners
- Customer Service Surveys
- Upcoming Meetings

Membership Update



Departing Members for Term ending August 2022

- Jane Frederick - St. Vrain Valley
- Mike Lee - Fort Morgan RE-3
- Patty Venem - Rocky Ford-R-2
- Angela Slaven- Delta County

New Members for Term ending August 2025

- Meghan Deutsch - Adams 12
- Mimi Livermore - St. Vrain Valley
- Lana Niehans - Pueblo 60
- Ryen Russell - North Park R-1
- Ashley Zhang - Mesa 51

New CSI Ex-Officio Member

- Andra Denton

Alternates

- Justin Petrone - Boulder Valley RE-2
- Cathy Watts - Academy 20



Existing Vacancies

- Vacancy for Term Ending August 2023
- Vacancy for Term Ending August 2024

Charter School Liaison - Term Ending August 2023

- Jack Bay no longer with Chavez-Huerta Prep Academy
- Calling for any interest in this vacancy.
 - To be considered:
 - David Mallett - Business Operations Director - Prospect Ridge Academy

Office of the State Auditor Updates

FPP Meeting

OSA Update

September 22, 2022

- Crystal Dorsey, CPA
Local Government Audit Manager



SA

We Set the Standard for Good Government



Discussion Today

- Audit law deadlines
- Extension process
- New opinion format
- Fiscal health analysis

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



Apply

Obtain copies of financial and performance audits.

See dates of the next LAC hearing and view the agenda.

Hover over Local Government for access to request for an extension, exemption forms, fiscal health tools and other useful information.



Kerri L. Hunter, CPA

A Message from the State Auditor

Welcome to the Colorado Office of the State Auditor (OSA), where our mission is to improve government for the people of Colorado.

The OSA is a nonpartisan agency in Colorado's Legislative Branch. Our performance, financial, and IT audits provide the General Assembly, agencies, and the public with thorough, credible, and impartial assessments of the operation of state programs and the use of state and federal funds. Our audits provide solution-based recommendations that focus on reducing costs, increasing efficiency, promoting the achievement of legislative intent, improving effectiveness of programs and the quality of services, ensuring transparency in government, and ensuring the accuracy and integrity of financial and other information that decision makers need to hold government agencies accountable for the use of public resources.

CONTACT INFORMATION

ADDRESS

State Services Building
1525 Sherman St., 7th Floor
Denver, CO 80203
United States
Get Directions

PHONE

303.869.2800

FAX

303.869.3060



How do I request an extension of time?

Office of the State Auditor

[Audits](#) [Legislative Audit Committee](#) [Local Government](#) [Fraud Hotline](#) [Tax Expenditures](#) [About](#)

Local Government Filing Portal

Forms

Contact Local Government

Calendars and Due Dates

Filing Guidelines

Fiscal Health

Useful Documents & Links

Local Government

The OSA's Local Government... governments for compliance... seq., C.R.S.), which require... State Auditor.

Please contact us with any... how the law's requirements may apply to your local government.

about 4,000 Colorado local... ent Audit Law [Section 29-1-601, et... independent financial audit to the

The Local Government Audit Law or

Hover on Local Government
Click on Local Government Portal



Apply

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.

Local Government Portal

Register

Sign In

Create New Submission

Local Governments

Search Submissions

Scroll to the bottom of the portal page to find the request for an extension form

Request an Extension

For the application form to request an extension of time to file an audit:
Year End June 30, 2021.

Download Extension Application Form

For the application form to request an extension of time to file an audit:
Year End December 31, 2021.

Download Extension Application Form



OFFICE OF THE STATE AUDITOR • LOCAL GOVERNMENT AUDIT DIVISION
KERRI L. HUNTER, CPA • STATE AUDITOR

**School District/Charter School/BOCES
Request for Extension of Time to File Audit for Year End June 30, 2022 ONLY**

Requests may be submitted via internet portal: <https://apps.leg.co.gov/osa/lg>.

Government Name:	_____
Name of Contact:	_____
Address:	_____
City/Zip Code	_____
Phone Number:	_____
Fax Number:	_____
E-mail	_____
Fiscal Year Ending (mm/dd/yyyy):	_____
Amount of Time Requested (in days):	60 days
(Not to exceed 60 calendar days)	Audit Due: March 1, 2023
Comments (optional):	_____

I understand that if the audit is not submitted within the approved extension of time, the government named in the extension request will be considered in default without further notice, and the State Auditor shall take further action as prescribed by Section 29-1-606(5)(b), C.R.S.

Must be signed by a member of the governing board.

Signature	_____
Printed Name:	_____
Title:	_____
Date:	_____

**Reminder!
Must be signed by a
member of the
governing board.**



How do I submit my audit when it's done?

Office of the State Auditor

[Audits](#) [Legislative Audit Committee](#) [Local Government](#) [Fraud Hotline](#) [Tax Expenditures](#) [About](#)

Local Government Filing Portal

Forms

Contact Local Government

Calendars and Due Dates

Filing Guidelines

Fiscal Health

Useful Documents & Links

Local Government

The OSA's Local Government... governments for compliance... seq., C.R.S.), which require... State Auditor.

Please contact us with any... how the law's requirements may apply to your local government.

about 4,000 Colorado local... ment Audit Law [Section 29-1-601, et... independent financial audit to the

The Local Government Audit Law or

Hover on Local Government
Click on Local Government Portal



Apply

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.

Auditor's Opinion CHANGES for 6/30/2022

- SASs 134 - 140
- Opinion paragraph first!
 - Report on the Audit...
 - Opinions
 - Basis for Opinions
 - Independence and ethical requirements
 - Responsibilities of Management
 - Auditor's Responsibilities
 - Going concern
 - RSI, SI, Other information

Independent Auditor's Report - SAS 134-140

□ Basis for Opinions

- We conducted our audits in accordance with auditing standards...
- We are required to be independent... and to meet other ethical responsibilities...
- We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions

School Fiscal Health Analysis

- Reviewed trends over Fiscal Years ended 2019, 2020, 2021
- Legislative Audit Committee September 28, 2022
 - Scheduled for 11:00AM



Second Regular Session | 73rd General Assembly

Colorado General Assembly

Visit & Learn | Find My Legislator | Watch & Listen

Q Apply

INTERIM SCHEDULE BILLS LAWS LEGISLATORS COMMITTEES INITIATIVES BUDGET AUDITS PUBLICATIONS AGENCIES

JOINT COMMITTEE YEAR ROUND COMMITTEE

Legislative Audit Committee

VIEW BY SESSION

2022 Regular Session | v

The Legislative Audit Committee (LAC) is a permanent standing committee comprised of four senators and four representatives with equal representation from the two major political parties. The Committee is responsible for reviewing and releasing audit reports and recommending special studies. The LAC also recommends an appointment for State Auditor to the leadership of the General Assembly every five years. The meeting minutes can be found on the Office of the State Auditor's website. Click here: <https://leg.colorado.gov/agencies/office-state-auditor/minutes>.

 [Committee Audio](#)  [Share](#)

COMMITTEE INFORMATION

STAFF CONTACTS

Jayne Watson
303-869-2804

Email 

Click on Committee Audio to listen to the Committee in progress, or to listen to an archive recording.



QUESTIONS?

Thank you!!!



OSA

We Set the Standard for Good Government

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

303.869.3000

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



@COStateAuditor

osa.lg@state.co.us

Charter School Single Audit Updates

- **Example 1:** CDE distributes funding to school districts, who, in turn, are allowed (and sometimes required) to pass on the federal funds to the district's charter school(s).
 - Grant compliance is ultimately the responsibility of the district. It is up to the district to make sure the charter is spending the funds in accordance with the grant requirements.
 - District charter schools are component units of the school district.
 - Therefore, the district should include both the amount spent by the district and the amount spent by district charter school(s) on the SEFA.
 - Thus, the district would be subject to single audit for the full amount, not the charter(s).
 - If this results in additional audit costs for districts, it would be fair and appropriate for the District to charge to charter(s) for the additional expense.

- **Example 2:** CDE distributes funding to CSI, who, in turn, are allowed (and sometimes required) to pass on the federal funds to CSI charter schools.
 - CSI charter schools are not part of the State and are not component units of the State. Therefore, the State does not include the CSI charters in its financial reporting.
 - In the Fiscal Year 2021 SEFA, CSI passed through to subrecipients the 21.019 federal funding.
 - Therefore, CSI charters should be viewed similarly to school districts, in that they are subrecipients of the federal funds and are responsible for administration of those funds.
 - As CSI charters are the subrecipients, CSI charters need their own SEFA and Single Audit if they exceed the threshold of \$750K.

- **Example 3:** In some cases, CDE does provide grant funding directly to district and/or CSI charter schools, who are then responsible for meeting grant requirements are reporting back to CDE (ex: charter school start-up funds).
 - Since these go straight to the charter schools, the district or CSI charter schools that get these funds would need a single audit if they exceed the threshold of \$750K.

- **Example 1:** CDE distributes funding to school districts, who, in turn, are allowed (and sometimes required) to pass on the federal funds to the district's charter school(s).
 - Grant compliance is ultimately the responsibility of the district. It is up to the district to make sure the charter is spending the funds in accordance with the grant requirements.
 - District charter schools are component units of the school district.
 - Therefore, the district should include both the amount spent by the district and the amount spent by district charter school(s) on the SEFA.
 - Thus, the district would be subject to single audit for the full amount, not the charter(s).
 - If this results in additional audit costs for districts, it would be fair and appropriate for the District to charge to charter(s) for the additional expense.

- **Example 2:** CDE distributes funding to CSI, who, in turn, are allowed (and sometimes required) to pass on the federal funds to CSI charter schools.
 - CSI charter schools are not part of the State and are not component units of the State. Therefore, the State does not include the CSI charters in its financial reporting.
 - In the Fiscal Year 2021 SEFA, CSI passed through to subrecipients the 21.019 federal funding.
 - Therefore, CSI charters should be viewed similarly to school districts, in that they are subrecipients of the federal funds and are responsible for administration of those funds.
 - As CSI charters are the subrecipients, CSI charters need their own SEFA and Single Audit if they exceed the threshold of \$750K.

- **Example 3:** In some cases, CDE does provide grant funding directly to district and/or CSI charter schools, who are then responsible for meeting grant requirements are reporting back to CDE (ex: charter school start-up funds).
 - Since these go straight to the charter schools, the district or CSI charter schools that get these funds would need a single audit if they exceed the threshold of \$750K.

Legislative Updates for School Finance

2022-23 School Finance Update



- **2018-19**
 - Budget Stabilization Factor = \$672.4M (-\$150M)
 - Average Per Pupil Funding = \$8,137 (+\$475)
 - Total Program = \$7.08B (+\$450M)
- **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 School Finance Act (HB22-1390)**
<https://www.cde.state.co.us/cdefinance/fiscalyear2022-23schoolfinancefunding>
 - Budget Stabilization Factor = \$321.2M (-\$182M)
 - Average Per Pupil Funding = \$9,560 (+546)
 - Total Program = \$8.42B (+\$430M)

2022-23 School Finance Update Continued

- Per statute, funding is trued-up in Dec/Jan to incorporate actual October count data and local share information
- Legislature makes changes to the funding during the January supplemental process

Special Education Funding Bill ([SB22-127](#))

- Increases funding for SPED students from \$1,250 to \$1,750 and then inflation thereafter beginning with FY 24/25 (\$53.2M)
- Tier B grows to \$4,530 from \$3,392, grows with inflation in FY 25 - \$26.8M

Read Act Carryover

- **Section 5** of the school finance bill extends by one year the ability for local education providers to carry forward more than 15% of per-pupil intervention money received pursuant to the "Colorado READ Act"
- Local education providers may retain more than fifteen percent of the amount of per-pupil intervention money received in the 2020-21 budget year and the 2021-22 budget years in the 2021-22 and 2022-23 budget years respectively.
- Repeals on July 1, 2023





New At-Risk Measure

Identified Student
Percentage (ISP)

+

Neighborhood
Socioeconomic Status (SES)
Indicator

Follow our work here:

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



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*



Data Available For SES Index

- Median age
- Race and ethnicity
- Geographic mobility (vs. prior year)
- Means of transportation to work
- Number of workers in family
- Work full-time, year-round
- Median HH earnings
- Per-capita income
- Have computer and/or internet
- Number of occupants per room
- Value of owner-occupied housing
- Mortgage/rent as percent of HH income
- Non-English Language spoken at home
- Foster/raised relative
- Median HH income
- Home ownership
- Educational attainment

- Follow the work of the **Legislative Interim Committee on School Finance** [here](#)
- August 16 topics
 - [Recent Changes to School Funding in Colorado](#) - Leg Council Staff
 - Cost of Living Overview and Discussion - Leg Council Staff
 - School Finance Simulation Tool
- August 30 topics
 - [Update on ESSER Funds](#) - CDE
 - Breakout Groups using School Finance Simulation Tool
 - Review of breakout groups and discussion of bill draft requests
- Focus seems to have been on:
 - Cost of Living factor
 - Uses of ESSER funds, particularly for admin / indirect
- Next Meeting: TBD

Federal Stimulus Funds Updates

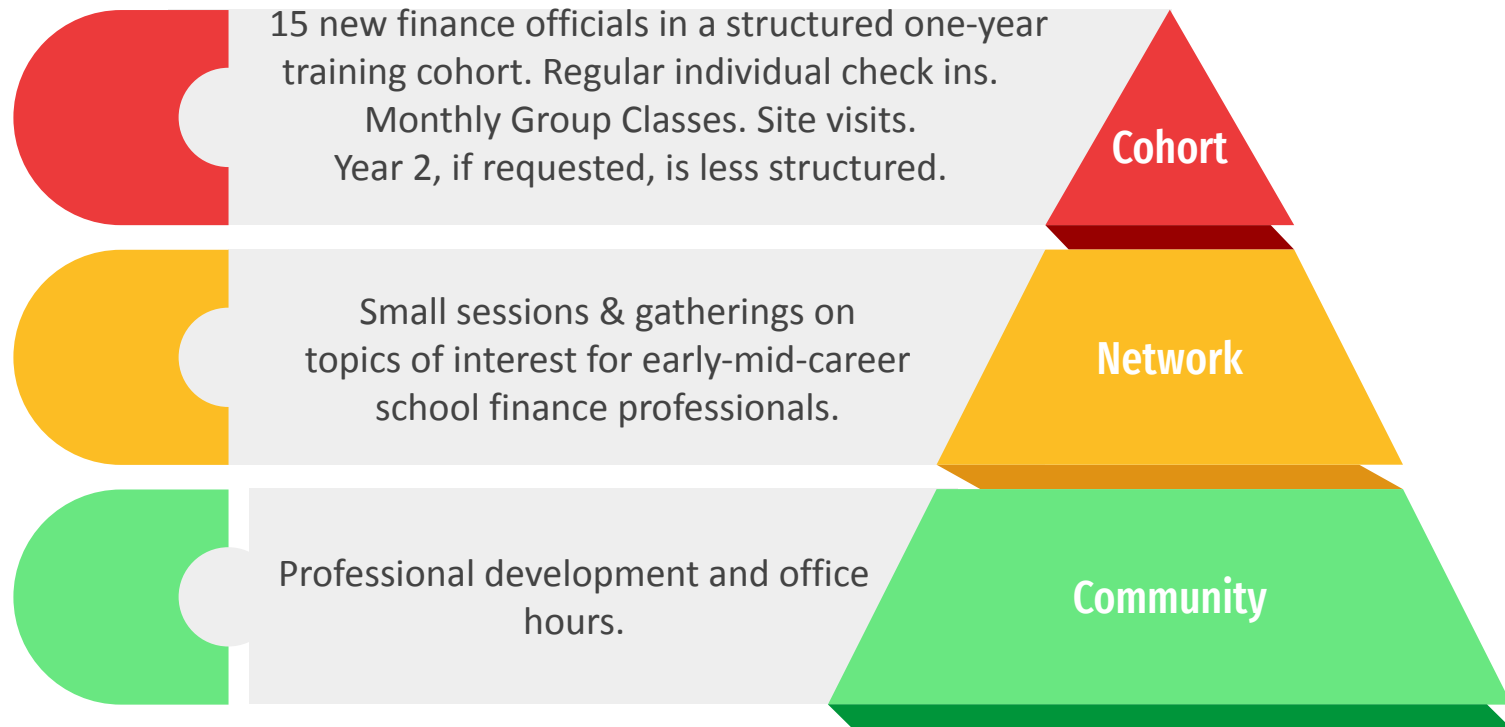
- ***Notification letters for monitoring for FY23:***
 - These notifications were emailed the week of 9/5/2022
 - To view the schedule for FY23: [Monitoring Schedule](#)
 - Introductory Monitoring Training provided 10/13/2022
 - Register here: [REGISTRATION](#)
- ***Monitoring trends appearing consistently in FY22 final reports:***
 - Awardees failing to update internal procedures to address emergency funding, or failing to have any internal procedures at all around internal controls, federal funds, time and effort, etc.
 - Guide to assist in creating/updating internal procedures can be found here:
 - [Policies & Procedures Guidance](#)
 - Not spending according to ESSER budget and/or not completing a PAR representing changes.

- ***ESSER I - Drawing to a close:***
 - Performance Period Expires 9/30/2022
 - Final Date to submit RFF: 11/15/2022

- ***ESSER II and III PAR Deadlines and Dates***
 - (see monitoring comment on previous slide)
 - ESSER II - PAR CLOSES 6/30/2023
 - ESSER III - PAR CLOSES 6/30/2024

PSFU Training Updates

Theory of Action: Provide a Tiered System of Supports



CDE Staff Dedicated to Building Capacity among Business Officials

Glenn Gustafson, CPA

Former CFO, District 11

Gustafson_g@cde.state.co.us

719 650 1960

Mark Rydberg

Former CFO, Steamboat Springs, Summit, Moffat County Re-1

rydberg_m@cde.state.co.us



720 402 6658

Join ListServ by emailing:

Richardson_m@cde.state.co.us

2022-23 Draft Training Plan



Month	Community Offerings (101)	Network Offerings (201)	BOCES/District Training
August 2022	Financial Transparency Website Overview 8/22/22	Audit Preparation Part I 8/18/22 & Part II 8/25/22	
September 2022	FPP Meeting 9/22/22 School Finance 101 9/12/22 , Parts I & II 9/19/22 Flow-Through Accounting & Internal Service Funds 9/26/22	Bank Reconciliations 9/29/22	Santa Fe Trail BOCES 9/28/22
October 2022	Finance December Data Pipeline 10/10/22	Single Audit Preparation 10/20/22 Budget Planning Part I: Guiding Principles 10/27/22	Centennial BOCES 10/20/22
November 2022	FPP Meeting 11/18/22	Bonds & Bond Levies Certifying Your Mills TBD	Colorado River BOCES 11/3/22
December 2022		Certifying Your Mills (repeat) TBD	Pikes Peak BOCES 12/8/22  

2022-23 Draft Training Plan



Month	Community Offerings (101)	Network Offerings (201)	BOCES/District Training
January 2023		Understanding Fund Balance TBD	TBD
February 2023	FPP Meeting 2/23/23	Using the CDE Budget Template TBD Budget Preparation Part II: Analyzing Variance TBD	TBD
March 2023		Budget Preparation Part III: Forecasting & Budgeting Bank Reconciliations TBD	TBD
April 2023	FPP Meeting 4/28/23		TBD
June 2023	FPP Meeting 6/22/23		TBD





- Cohort 2023 membership application will open in October 2022 & start in January 2023. Open to all district *lead finance officials*. **Prioritized by:**
 - Size of district and finance department FTE
 - Years of experience as district lead business official
 - 15 Districts
- Cohort members commit to one year of structured school finance learning & practices, with a second year of less intense follow up.
 - Year One:
 - 1 hour individual check-ins twice a month
 - Requested Site Visits
 - 2 hours per month group class learning.
- Application link will be sent out via the Listserv in September. Interview and selection in October/November

Online self paced training provided by AICPA

- Learn details about the construction and content of financial reports for governments of various sizes and level of services provided.
- Understand how proprietary funds are used to account for a government's business-type activities.
- Understand the relationship among the government environment and GAAP; budgeting; and measurement focus and basis of accounting.
- Contact Sheila Duggan-Colorado Society of CPAs sheila@cocpa.org. If interested in participating in a group learning environment
 - Training qualifies for 11.5 hours CPA CPE
- Two Ways to participate:
 - Individually via AICPA: [Fundamentals of Governmental Accounting and Reporting](#) – 11.5 hours CPE - \$179 Member / \$229 Non-member
 - As a Group via COCPA: [Group Fundamentals of Governmental Accounting and Reporting](#) - Use Coupon Code: FGAC_NM2M



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

Templates now posted:

- School Finance Templates
 - Budget
 - https://www.cde.state.co.us/cdefinance/sft_budget
 - Mill Levy/Property Tax Calculation Model - Coming Soon
 - Bank Reconciliation
 - https://www.cde.state.co.us/cdefinance/sft_bankrec
 - Bank Reconciliation - Full Year
 - https://www.cde.state.co.us/cdefinance/sft_bankrecyr
 - Quarterly Financial Statements
 - https://www.cde.state.co.us/cdefinance/sft_qtrlyfs

Instructional Time Updates

Guiding Questions

1. How many off-site online courses should count for funding of a brick & mortar student?
2. What should the minimum expectation for teacher involvement / instructional support be?
3. In a system that bases funding on instructional time, how should time count for individual online courses?
4. What implications might this have for our current definition of independent study?
5. Should policies/flexibilities be different for elementary, middle, and/or high schools?



- We have a contract in place for increased stakeholder engagement.
- 8 meetings across the state, starting this summer and extending into the fall, that will target:
 - Parents
 - Students
 - Educators
 - Rural/Non-Rural
 - Online families/Brick & Mortar families
 - Policy Makers
- Open survey for broader community feedback
- A final report will be created for CDE staff to help inform next steps



- Please share survey info widely with your district community:
<https://www.surveymonkey.com/r/Z6QTYPG>
- Plan to join a focus group in second half of October
 - Dates and details to come!

Financial Reporting Updates



Why a change?

- The current process for submitting Assessed Valuation and mill levy certification information is manual
 - Email, mail or even fax! Yes, fax!
 - Over 300 emails received last cycle
- Many entities (counties or districts) have to submit information multiple times
- Submissions happen in a very compressed timeline
- The process is difficult and complex to manage and track, leading to the potential for errors

We propose changing the process (not the data required, simply the submission process) starting this November-December.

Mill Levy Certification Proposed Process Changes

- Submission will be via SmartSheets-**CDE will Send Link**
 - Customary CDE Mill Levy Calculation form will be provided, with the current year's HB22-1418 FY23 included.
 - The form's fields are the SAME as previous years, slightly reorganized.
 - First column will be last year's submitted data.
 - Second column will be Data using August reported Certification of Valuation
 - Third column will be the Column each district completes/finalizes based on Final December Certification of Valuation from each County Assessor.
 - Fourth Column calculates the Dollars to Certify from Column 3's mills.

Mill Levy Certification Proposed Process Changes

- Final Submission
 - Districts will be required to upload each County's Certification of Valuation.
 - No longer emailing or mailing (or faxing) documents to CDE.
 - A calculation worksheet template is being developed.
 - Districts **may** upload district's calculation worksheet as back up when submitting the Smartsheet.
 - Template testing with volunteer pilot group in October.
 - Trainings provided in November and December.



FY2021-22 CDE-40

- September 15th: Final day to submit
 - Collection is closed for Submissions
- October 31st: High Level Reviews to be complete
- November 15th: First Transportation Payment to Districts

FY2022-23 CDE-40

- October 3rd: Official Mileage Count Date

Collection Updates

Finance December and Financial Audits



Due December 31st, 2022 to CDE *and* OSA

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

Due December 31st, 2022 to CDE

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

A District may request an extension through March 1st, 2023 with the Office of the State Auditor.

- Request an Extension Form :
<https://apps.leg.co.gov/osa/lg>
- CDE honors the extension; send CDE a copy of the approved extension request:
schoolfinance@cde.state.co.us

Collection Updates

Finance December and Financial Audits



Transaction Example - Grant 4414 to Grant 9414

District records revenue received from CDE

Fund	Location	SRE	Program	Source	Job	Grant	Amount
10 or 22	000	00	0000	4000	000	4414	\$ 6,000

District has budgeted \$500 as Learning Loss Set-Aside for ESSER III:

Fund	Location	SRE	Program	Source	Job	Grant	Amount
10 or 22	000	00	0000	5322	000	4414	\$ -500
10 or 22	000	00	0000	5322	000	9414	\$ 500

Note: The sum of source code 5322 transactions must net to zero

Account Codes Discussion

Subcommittee on Account Code Discussion July 19, 2022

Amanda Smith
Angela Slavens
Christine Reich
Glenn Gustafson
Jennifer Okes
Kelly Wiedemer
Lisa Bollers
Meghan Deutsch
Stephanie Hund
Yolanda Lucero

Angela Skalla
Bradley Arnold
Donna Murphy
Jane Frederick
Johan van Nieuwenhuizen
Kirk Youngman
Mark Rydberg
Mimi Livermore
Tia Mills



Request revision to Job Classification 341

341 Legal Professional ~~Lawyer~~. Practices law or assists an executive legal officer by performing such activities as conducting lawsuits, drawing up legal documents and advising on legal rights. **Includes staff who assist legal executive officers such as lawyer, paralegal or general counsel.**

Purpose: to expand what is captured in the code to include individuals who provides assistance to the general counsel.

Approved by Meeting Attendees



Request addition of Job Classification 399

399 Program Support Specialist. An individual who offers expertise in an area which is not defined specifically by the other assigned job classifications but offers a unique skill set which would require some professional training or experience to perform.

Purpose: To provide a general classification of a program support specialist that does not fall within the specific classifications.

Approved by Meeting Attendees

- Approved at February 23 2022 FPP Meeting
 - Bold Source Code 1760 Gifts, Contributions
 - Source Codes 1761 - 1769 to roll to 1760
- Requested on Hold at June 23 2022 FPP Meeting
- Requested for use on the Financial Transparency website
- Current process requires a separate data pull of non-bolded accounts 1760 - 1769

Approved by Meeting Attendees

- Approved at February 23 2022 FPP Meeting
- Requested on Hold at June 23 2022 FPP Meeting
- Bold object codes 0340 Technical Services, 0530 Communications, 0650 Electronic Media Materials and 0734 Technology Equipment.
- Requested for use for Federal Reporting
 - School Level Finance Survey
- Current process requires a separate data pull of non-bolded accounts 0340-0349, 0530-0539, 0650-0659 and 0734

**Not Approved by Meeting Attendees
Items Placed on Hold for Further Discussion**

Chart of Accounts and Financial Transparency Subcommittee

8 - 10 Meetings (1 to 1.5 hours)

Meeting One: Committee Overview Goals, keeping in mind Financial Transparency implications.

Meeting Two: District, Administration Unit, School and Grant Codes

Meeting Three: Fund and Location codes

Meeting Four: SRE and Program Instructional Codes 0010 - 2099

Meeting Five: SRE and Program Support Codes 2100 - 9999

Meeting Six: Object Codes

Meeting Seven: Job Codes

Meeting Eight: Financial Transparency - Changes/Enhancements

Meeting Nine: If Needed

Meeting Ten: Wrap-up

Sign-up for Subcommittee: <https://forms.gle/mmKgU6Q1x4W4Ny4k8>

Other Updates from Partners



Other Updates for FPP

Customer Service Surveys

As we head into the new year, the CDE school finance and grants teams want to hear how we are doing. You are our customers, and we want to meet your needs as fully as we can. *Do you hear back from us in a timely manner? Are our trainings helpful? What would you like to have more (or less) of from us?* Answer all of these questions and more by participating in our **optional customer service surveys**.

Please take as many of these unit surveys as are appropriate, depending on the CDE teams you interact with the most. Take 1 or all 3; *each survey should take no more than 3-5 minutes*:

[Public School Finance Unit Customer Service Survey](#)

[Grants Fiscal Management Unit Customer Service Survey](#)

[Grant Program Administration \(formerly Competitive Grants and Awards\) Office Customer Service Survey](#)

FPP Meeting Dates 2022-2023

- Future Dates Planning for 22/23
 - Friday, November 18, 2022
 - Thursday, February 23, 2023
 - Friday, April 28, 2023
 - Thursday, June 22, 2023

Member Facilitation Sign Up



Questions? Happy Fall!

