

FINANCIAL POLICIES AND PROCEDURES COMMITTEE MINUTES
November 6, 2015

Members Present

Kathleen Askelson, Jefferson County R-1
Anthony Whiteley, St. Vrain Valley Re-1J
Donna Villamor, Littleton 6
Janell Wood, Archuleta County 50JT
Kera Badalamenti, Poudre R-1
Kurt Shugars, Telluride R-1
Mike Thomas, Fowler R-4J
Shae Martinez, Mapleton 1
Terry Buswell, Centennial BOCES

Steven Clawson, Denver 1
Deb County, Valley Re-1
Fran Christensen, Falcon 49
Karin Slater, Montrose County Re-1J
Kristine Githara, Cherry Creek 5
Laura Hronik, Colorado Springs 11
Richard Stettler, Ellicott 22
Wendy Everett, Cortez RE-1

Alternates Present

Lana Niehans, Pueblo City Schools 60

Ex-Officio Members Present

Leanne Emm, CDE
Kirk Weber, CDE
Paul Reynolds, CDE

Jennifer Okes, CDE
Adam Williams, CDE
Yolanda Lucero, CDE

Members, Ex-Officio Members and Alternates Absent

Amy Lyons, Bayfield 10JT-R
Christy Hamrick, Garfield Re-2
Lisa Clark, Weld RE-3J
Chloe Flam, Northwest Colorado BOCES
Christopher Telli, Colo. Society of CPAs
Crystal Dorsey, OSA

Cara Golden, Mesa County Valley 51
Kara Emmerling, Geona-Hugo C113
Theresa Larson, Aurora 28J
Eileen Johnston, James Irwin Charter
Kathy Shannon, CASB
Scott Szabo, Colo. Society of CPAs

Guests Present

Alex Marino, Douglas County RE-1
Amanda Ward, Garfield Re-2
Angela Chavez, Mesa County Valley 51
Austin Burgs, Swanhorst & Company
Becky Samborski, Weld RE-1
Bill Cordova, Trinidad 1
Brenda Brown, Arriba-Flagler C-20
Brian Lund, Estes Park R-3
Caryn Brady, Vision Charter Academy
Cindy Squires, San Luis Valley BOCES
Dana Tomsan, Academy #20
Diane Raine, Mesa County Valley 51
Dottie Burnett, Santa Fe Trail BOCES
Elka Chamberlin, Bright Bytes
Geneva Gurule, South Conejos Re-10

Allegra Matus, Charter School Institute
Amber Valencia, Pueblo City Schools 60
Angie Skalla, Widefield 3
Barb Goldsby, CDE
Betty Casanova, Center 20JT
Brad Arnold, Cherry Creek 5
Brenda Johnson, Weld Re-8
Carrie Rizneg, Bright Bytes
Chrissie Miller, Mancos Re-6
Conni Salzbrenner, Vilas
Denise Pearson, Kiowa C-2
Doreen Jones, Dolores RE-4A
Doug Moss, Weld RE-1
Erich Dorn, Centennial BOCES
Gina Faulkner, OSA

Guests Present (continued)

Gina Lanier, Adams 12
Hisham Anwar, Bright Bytes
Jan Brummond, Platte Valley Re-7
Jane Frederick, St. Vrain Valley Re-1J
Jason Austin, Durango 9R
Jim Ventrello, Delta County 50(J)
Joanne Vergust, Fountain 8
Jon Kvale, Englewood 1
Judy Parrott, Hayden Re-1
Kaneisha Cannon, Adams 12
Karen Andrews, Dolores RE-4A
Kay Bridges, Jefferson County R-1
Kelly Varney, Platte Canyon R-1
Kimberley Temple, Wall Smith Bateman
Kristi Gleason, CDE
Lisa Glueck, BKD, LLP
Luke Gonzales, Thompson R2J
Marcy Studtmann, Lewis-Palmer 38
Marita Vogrin, Academy #20
Melanie Heath, Mesa County Valley 51
Michael Zippiroli, Bright Bytes
Mike Abild, Bright Bytes
Mike Lee, Ft Morgan RE-3
Missy Corn, Springfield R-4
Nanci Sweet, Deer Trail 26J
Pam Warner, Colorado Springs 11
Rachel Morse, Widefield 3
Rich Allen, Bright Bytes
Rose Belden, Garfield 16
Sara Walkinshaw, Arickaree R-2
Shanna Yochum, Karval Re-23
Sosan Schaller, Englewood 1
Teresa Hopson, Bethune R-5
Terry Kimber, Widefield 3
Tinneal Gerber, Moffat County Re:No 1
Tracy McVicker, Elizabeth C-1
Willie Leslie, Clear Creek RE-1
Hayley Whitehead, Deer Trail 26J
Jake Becker, Bright Bytes
Jana Schleusner, Douglas County RE-1
Janelle Urista, Meeker RE-1
Jerene Wilkinson, Monte Vista C-8
Jnl Linsacum, Hayden Re-1
Joleen Schaake, Pikes Peak BOCES
Jona Layton, East Central BOCES
Justin Petrone, Boulder Valley RE-2J
Kara Drake, Summit Re-1
Kathey Lewis, Stratton R-4
Kelly Cheney, De Beque 49Jt
Kenneth Wieck, Colorado Springs 11
Kristen Gines, CDE
Laurie Darnell, Sheridan #2
Lori Schiek, Jefferson County R-1
Mandy Hydock, Greeley RE-6
Marie Horn, Ignacio 11-JT
Mark Rydberg, Steamboat Springs
Michael Everest, Mapleton 1
Michelle Eveatt, East Otero R-1
Mike Hodgson, Archuleta County 50JT
Mimi Livermore, Adams 12
Molly Janzen, Poudre R-1
Nicole Stewart, Jefferson County R-1
Patty Venem, Rocky Ford R-2
Ramona Garcia, South Conejos Re-10
Rose Ann Barranco, Adams 12
Samantha Gallagher, Denver 1
Sean Conner, Jefferson County R-1
Sherry Shay, Thompson R2J
Sue McKnight, School District 27J
Teresa Warner, Greeley RE-6
Terry Scharg, Gilpin County RE-1
Tracy John, Academy #20
Valerie Rodriguez, Pueblo City Schools 60

MINUTES

FINANCIAL POLICIES AND PROCEDURES COMMITTEE

November 6, 2015

I. Call to Order and Introductions

Leanne Emm called the meeting to order at 9:30 am.

Those in attendance were asked to introduce themselves and their district.

II. Presentation of Agenda

Anthony Whiteley made a motion to approve the agenda.

Shae Martinez 2nd the motion. Motion carried.

III. Approval of Minutes

Terry Buswell made a motion to approve the minutes from the May 29, 2015 meeting.

Anthony Whiteley 2nd the motion. Motion carried.

IV. Governor's Budget Request

The numbers available on the Governor's Budget Request will change; the spreadsheet is for planning purposes and is not final. We still have the December forecast and the March forecast, usually the final numbers are based upon the March forecast. Starting with FY 2015-2016, the estimate for total program is the same level as the appropriation. These estimates could change once the pupil counts and assessed values have been finalized. One thing that has occurred in FY 2015-2016 is a refinancing between local share and state share. It is anticipated that the local share will go up, this will increase the amount of local money (property tax and specific ownership tax). In the governor's proposal they are applying this to the state share, so in total the amount remains the same this just creates a shift between the local share and state share. The governor's office has been clear that if local share increases we would not expect the negative factor to be reduced on the local share increase. This will help minimize the amount the state share would need to be cut in the FY 2016-2017 budget as state budget estimates include the increased need in costs such as Medicare, K-12 and transfers to the highway users fund which exceed the projection for revenue. A statement included in the request is if the revenues come in better than the estimates the first priority is to allocate funds for K-12. In the FY 2016-2017, they estimated that the local share will decrease slightly. They are also proposing that the negative factor will increase by \$50 million; this would take a statutory change. Per-pupil funding would increase, but not at the rate you would have without the negative factor.

FY 2016-2017 Governor's Budget Request: [LINK](#)

V. Financial Transparency

a. School Level Financial Transparency Reporting (SLFR) System Update

With the HB 14-1292 CDE has been working with a sub-committee of FPP to choose a software vendor. The software vendor will create a Financial Transparency website view to translate the expenditures for the major categories in the chart of accounts for school sites, school districts, charter school institute and the BOCES. The website view will be readable and understandable by a lay person and will allow for clarity and comparability. An RFP was issued this past spring and over the course of the summer a company, Bright Bytes was chosen to build this website view. We would like to send a thank you to the FPP sub-committee, a great deal of time and work went into the RFI, RFP and the oral presentations.

Financial Transparency (continued)

Bright Bytes has been at CDE the past two days for kick-off meetings. They have been reviewing website requirements and exploring who the eventual users of the website will be. Bright Bytes will now tell you a little about themselves and will share their approach to the website view. Over a third of the team at Bright Bytes are former school leaders, teachers, educators, principals, superintendents, finance administrators and curriculum leaders. In education we have plenty of data, Bright Bytes helps turn data into a story. In August we shared some introductory ideas of how to present the data. We are looking forward to the work going forward.

Bright Bytes Contacts

Rich Allen, rich@brightybttes.net, (415) 340 - 2273

Carrie Rigney, carrie@brightybttes.net, (720) 280 - 1645

b. Data Security & Privacy

As a reminder for data security and privacy, it has come to our attention that the credit card information that has been posted that some school districts have blocked out the account numbers but not all school districts have done so. We found that some statements have the account number as a computer generated number on the bottom of the statement. We encourage you to look at your financial transparency website to double check and make sure you are not exposing your credit card or p-card account numbers. On our website we have some Data Redaction tools you can use to redact the account numbers to ensure that your statements are safe.

Data Redaction: [LINK](#)

c. Website Requirements

With HB 1292 required that the Financial Transparency website templates are required. The templates are available on our website; there is a July 1 2015 template, slightly revised templates for July 1 2016 and July 1 2017. We are a couple of months into this fiscal and we are finding that there are some districts with websites that are not using required template; these districts are out of compliance for the Financial Transparency requirements. Ensure that on your district's home page that you are either using the words "Financial Transparency" or the approved ICON to link to the district's/charter school's financial transparency webpage. Once on the financial transparency webpage, the required documents should be listed in the same order as the required template and should have the same look. Not only is it to ensure you are in compliance, it will be important as we proceed with Bright Bytes. It is posted in a consistent manner it will make it easier for them to pull the school level data from districts' websites.

Financial Transparency Website: [LINK](#)

d. Revenue Reporting Recommendation to State Board – Approved

The recommendation for the revenue reporting was presented to the State Board and has been approved by the State Board.

VI. Transportation Reimbursement Process

The Transportation CDE-40 form submission process is prone to errors. In an effort to avoid negative audit findings, CDE contacted all districts that had 20% or greater changes from the data reported the previous year. Based on this communication, CDE made 46 changes across 30 districts for the FY 2014-2015 data submitted. Percentage wise, transportation is the primary source of CDE audit findings (money to be paid back to CDE or not initially paid to the district). There was agreement that a sub-committee should be formed to discuss the current transportation reimbursement process, and how it could potentially be improved.

Volunteers for the sub-committee

Cassie Walgren	Charter School Institute	Mimi Livermore	Adams 12 Five Star Schools
Angie Skalla	Widefield 3	Karen Agner	Harrison 2
Lana Niehans	Pueblo City 60	Shae Martinez	Mapleton 1
Gina Lanier	Adams Arapahoe 28J	Brett Parsons	Poudre R-1
Jeff Zwolenski	Denver County 1	Denise Pearson	Kiowa C-2
Jill Richardson	Littleton		

CDE-40 Discussion: [LINK](#)

VII. Food Service Fund Equipment Approval Process

There is a requirement for pre-approval for equipment purchased for the food service fund 21. We have created an Equipment Purchase Approval Tree to help districts through the approval process. Once you open the spreadsheet you will need to enable content for the functionality because it is macro driven. The “flowchart” tab is the process and steps for the equipment approval process. The “Is purchase allowable” tab is an interactive series of questions. After the series of questions are answered the outcome will display: “The district will need to fund this purchase.” (it is then considered a supply), “Continue with purchase.” or “Proceed with purchase and keep all necessary documentation.” This page should also be printed for the district’s file as backup documentation showing that you completed the process for approval of the purchase.

Capital Equipment Approval Procedures: [LINK](#)

VIII. Grand Award Notification

There are some changes to the Uniform Grant Guidance made by OMB, with these changes we updated the Grant Award Notification. The updates to the form include:

- to the Recipient Information box, we added: FY15-16 Approved Restricted Indirect Cost, DUNS # and SAM Expiration Date
- to the Award Information box, we added FAIN “Federal Award Identification Number”, Authority and Research and Development Award: Yes / No
- to the Authorized Funding box, we added Current Award Amount, Previous Cumulative Amount and Cumulative Amount
- to the Administrative Information box, we added Regulations and Attachments
- added Program Requirements
- added Authorized Activities
- added Fiscal Requirements

This information will be included on the Grant Award Notification going forward.

Grant Award Notification: [LINK](#)

IX. GASB 68 Resources

There is now a resource page available on our website for GASB 68. Here you will find links to resources available from Colorado PERA. On their website there are various videos and detail calculations for your individual district. There are also resources from a presentation by CliftonLarsonAllen LLP. If you know of additional resources please send them to us to be posted on the website.

GASB 68 Resources: [LINK](#)

X. PERA Census Audits

The State Auditor has recently picked a new audit firm for the Census Audits; the audit firm is now CliftonLarsonAllen LLP. They will be working with Karl at PERA in next week to narrow down the selections for the Census data testing. The school districts are responsible for your auditor to conduct the testing and pay for the associated costs.

As a reminder: if your district was late in filing your financial audit for FY 2014 you will not be granted an extension for FY 2015. Districts have until December 31st to submit the financial audit, if you are unable to submit by December 31st you will need to file for an extension. Preferably, submit audits electronically to osa.lg@state.co.us.

XI. Critical Dates

a. Post-Election Reporting

The rules for the Public School Finance Act require that any district with Mil Levy election provide results within 10 days of the election, which is November 17th. An email was sent in October by Mary Lynn Christel that includes the form to be completed.

b. BEST Grant Cycle

It is estimate about \$60 million in BEST grants to be available. The grant cycle for applications will start on January 4th through February 26th. The applications will be reviewed during the months of March and April.

Grant Cycle: [LINK](#)

XII. Chart of Accounts

a. Summary of Chart of Accounts Changes

Please review the "Summary of Chart of Accounts Changes" for the updates to the Chart of Accounts.

Summary of Chart of Accounts Changes: [LINK](#)

b. Job Class: Speech Language - to be effective July 1 2016

Modification requested to job classification code 241 Speech-Language Pathology Assistant. Recommended Modification: Speech-Language Pathology Assistant the speech-language pathology assistant (SLPA) serves as a member of an educational team, and holds an authorization by CDE to perform tasks prescribed, directed, and supervised by a certified speech-language pathologist (SLP), in implementing services for children/students with speech, language, cognitive, voice, oral-muscular, augmentative/alternative communication disorders, and hearing impairments in accordance with 1CCR 301-37, 4.11

Job Class 241: [LINK](#)

Anthony Whiteley made a motion to approve the modification to Job Class 241. Kristine Githara 2nd the motion. Motion carried.

Elimination requested for job classification code 413 Speech-Language Paraprofessional. The only professionals qualified to provide speech and language services in Colorado public schools to students with disabilities are speech language pathologists (SLPs) and speech language pathology assistants (SLPAs). Both of these positions are defined in the Educator Licensing Act and have specific educational requirements before they receive a license or authorization, respectively from CDE. JCC 413 gives the impression a SLP Paraprofessional position exists who can work under the supervision of a SLP to provide services to students with disabilities without having any educational requirements, license or authorization from Colorado Department of Education. We are requesting to remove this code/classification in order to safeguard against Due Process complaints and to provide guidance to the AUs on who is qualified to provide IEP services in the area of speech and language for students with disabilities.

Job Class 413: [LINK](#)

Terry Buswell made a motion to approve the elimination of Job Class 413. Shae Martinez 2nd the motion. Motion carried.

XIII. SEFAC - large district financial representative

A member for business official from a large urban or suburban administrative unit is needed for the Special Education Fiscal Advisory Committee. The committee is in charge of creating a yearly legislative report for the excess cost and high-cost students for Special Education. Each year the committee allocates the high-cost \$2 million for out-of-district and \$2 million for in-district.

The volunteer for the Special Education Fiscal Advisory Committee is Samantha Gallagher, Director of Accounting for Denver Public Schools.

Special Education Fiscal Advisory Committee: [LINK](#)

XIV. Other Topics of Interest

a. CASBO

<http://www.coloradoasbo.org/i4a/pages/index.cfm?pageid=1>

b. CASE-DBO

<http://www.co-case.org/?815>

The nuts and bolts preconference is scheduled on February 3 2016. There will be professional development sessions along with other presentations. The winter conference is February 4-5, 2016.

There is a vacancy on the DBO board, if you are interested please submit your name.

c. CGFOA

<http://www.rfgsolutions.com/Home.aspx>

XV. Reminder:

a. Future Meeting Dates:

March 4, 2016, May 6, 2016 and June 24, 2016

XVI. Adjourn

There being no further business to come before the Committee, meeting adjourned.