



COLORADO

Department of Education

MEMO

TO: State Board of Education
FROM: Sheldon Rosenkrance, Chief District Operations Officer
Jennifer Okes, District Operations Special Advisor and
Corey Evans, School Finance Executive Director
RE: Rulemaking Hearing for 1 CCR 301-11 Rules for Accounting and Reporting
DATE: October 8, 2025

Below, please find information for the Rulemaking Hearing on proposed revisions to 1 CCR 301-11, Rules for Accounting and Reporting. The State Board approved the Notice of Rulemaking at the August Meeting. No proposed changes have been made to the rules since that time.

Following a periodic review of these rules, the following technical changes were identified:

- Add reference to Universal Preschool Program
- Add reference to Healthy School Meals for All
- Remove reference to Breakfast After the Bell Nutrition Program
- Add a review requirement for the initial year of charging indirect costs to ensure accurate accounting

In BoardDocs, you will find:

- A **redlined version** of the proposed rule amendments, highlighting the changes.
- A **PowerPoint presentation** summarizing the proposed updates and providing additional context.
- A **clean version** of the proposed rule.

CDE staff requests the State Board vote to approve the rules as published in BoardDocs.

If you have any questions, please contact Jennifer Okes at Okes_J@cde.state.co.us.

