



**FINANCIAL POLICIES AND PROCEDURES COMMITTEE MINUTES**  
**September 1, 2017**

Members Present

Stephanie Corbo, Jefferson County R-1  
Steven Clawson, Denver 1

Anthony Whiteley, St. Vrain Valley Re-1J  
Brook Quint, Brush/Briggsdale  
Cara Golden, Mesa County Valley 51  
Janell Wood, Swink 33  
Jonathan Levesque, Littleton 6  
Justin Petrone, Boulder Valley RE-2J  
Kristine Githara, Cherry Creek 5  
Lana Niehans, Pueblo City Schools 60

Laura Hronik, Colorado Springs 11  
Lisa Clark, Weld RE-3J  
Michael Everest, Mapleton 1  
Mike Hodgson, Archuleta County 50JT  
Mimi Livermore, Adams 12  
Ron Whitling, Aurora 28J  
Shelley Becker, Harrison 2  
Terry Kimber, Widefield 3

Erich Dorn, Centennial BOCES  
Sarah Gennie Colazio, Windsor Charter

Alternates Present

Jana Schleuser, Douglas County RE-1

Tiffany Kallerik, CO League of Charter  
Schools

Ex-Officio Members Present

Aaron Oberg, CDE  
Adam Williams, CDE  
Crystal Dorsey, OSA  
Jennifer Okes, CDE

Kirk Weber, CDE  
Leanne Emm, CDE  
Yolanda Lucero, CDE

Members, Ex-Officio Members and Alternates Absent

Kera Badalamenti, Poudre R-1  
Matthew Scoggins, Rangely RE-4  
Mike Thomas, Fowler R-4J  
Richard Stettler, Ellicott 22  
Chloe Flam, Northwest Colorado BOCES

Eileen Johnston, James Irwin Charter  
Kathy Shannon, CASB  
Christopher Telli, Colo. Society of CPAs  
Scott Szabo, Colo. Society of CPAs

Guests Present

Aaron Thompson, Pueblo City Schools 60  
Amada Karger, CSI  
Amber Valencia, Pueblo City Schools 60  
Angela Slaven, Mesa County Valley 51  
Becky Samborski, Weld RE-1  
Beverly Martinez, Wall Smith Bateman  
Bill Sutter, Boulder Valley RE-2J

Brad Arnold, Cherry Creek 5  
Brian Gustafson, Woodland Park RE-2  
Brian Lund, Estes Park R-3  
Brook Williamson, Pikes Peak BOCES  
Carla Hoehn, Cortez RE-1  
Carol Meininger, Pinnacle Charter  
Caryn Braddy, Vision Charter Academy

Guests Present (continued)

Cindy Parchert, Eaton Re-2  
Colleen Love, Ridgeway  
Danielle Dulcer, Harrison 2  
Denise Pearson, Kiowa C-2  
Diane Raine, Mesa County 51  
Doreen Jones, Dolores RE-4A  
Doug Moss, Weld RE-1  
Eddie Storz, Adams 14  
Erica Watts, Pueblo City Schools 60  
Gary Martinez, Bayfield 10JT-R  
Gina Lanier, Adams 12  
Janelle Urista, Meeker RE-1  
Jennifer Macho-Seekins, Durango 9R  
Jeremy Burmeister, Platte Valley Re-7  
Jessica Ornales, Center 20JT  
Jim Ventrello, Delta County 50(J)  
Jodi Poulin, Falcon 49  
John Wall, Moffat County Re:No 1  
Jona Layton, East Central BOCES  
Joshua Shoemaker, Jefferson County R-1  
Kenneth Wieck, Colorado Springs 11  
Kirk Youngman, St. Vrain Valley Re-1J  
Kristi Brown, Pueblo City Schools 60  
Leona Hollond, Monte Vista C-8  
Lori Hawkins, Harrison 2

Luke Gonzales, Thompson R2J  
Mandy Hydock, Greeley RE-6  
Marc Kahn, Weld Re-8  
Marcie Jackson, CSI  
Mark Rydberg, Steamboat Springs  
Meghan Powell, Adams 12  
Mike Lee, Ft Morgan RE-3  
Nicole Stewart, Jefferson County R-1  
Nikki Schmidt, Windsor RE-4  
Nita McAuliffe, San Luis Valley BOCES  
Patty Venem, Rocky Ford R-2  
Paul Backes, McMahan and Associates  
Rena Sanchez, Lake County R-1  
Rose Belden, Garfield 16  
Roxanne Weers, Northeast BOCES  
Samantha Gallagher, Denver 1  
Shawna Elwood, Northeast BOCES  
Sherry Scallan, Creede School District  
Sherry Shay, Thompson R2J  
Staci Turner, San Luis Valley BOCES  
Stephanie Juneau, Gunnison RE-1J  
Tracy John, Academy #20  
Valerie Rodriguez, Pueblo City Schools 60  
Wendy Everett, Telluride R-1

## MEETING MINUTES

### FINANCIAL POLICIES AND PROCEDURES COMMITTEE

September 1, 2017

1. Call to Order

Aaron Oberg called the meeting to order at 9:30 am.

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

2. Approval of Agenda

*Stephanie Corbo with Jefferson County R-1 made a motion to approve the agenda.*

*Kristine Githara with Cherry Creek 5 made a 2<sup>nd</sup> on the motion, motion carried.*

3. Approval of Prior Meeting Minutes

*Stephanie Corbo with Jefferson County R-1 made a motion to approve the June 23, 2017 meeting minutes.*

*Jonathan Levesque with Littleton 6 made a 2<sup>nd</sup> on the motion, motion carried.*

4. FPP Membership

4.1. Recognition of New Members

Mike Hodgson	Archuleta 50 JT	member through August 2018
Justin Petrone	Boulder Valley RE-2	member through August 2021
Brook Quint	Brush/Briggsdale	member through August 2021
Mimi Livermore	Adams 12 Five Star	member through August 2021
Ronald Whitling	Adams-Arapahoe 28J	member through August 2021
Shelley Becker	Harrison SD 2	member through August 2021
Erich Dorn	Centennial BOCES	BOCES member through August 2019
Sarah Gennie Colazio	Windsor Academy Charter School Liaison	through August 2019
Jana Schleuser	Douglas County RE-1	alternate member through Aug 2018
Tiffany Kallevik	League of Charters	alternate member through Aug 2018

5. August state share payments

There were changes from the July state payments to the August payments. The July payments included projections used for the CSI schools which created a negative impact for other school districts. To reduce the negative impact, it was decided to revert back to the original projection for the payments scheduled from August through November. The first true-up for actual counts will be in December.

## 6. Financial Transparency

### 6.1. Chart of Account Treatment: Object 0529

Object code 0529 is a contra account for internal service activities. This object code was inadvertently treated differently in the transparency website than school view and federal reporting. This was brought to our attention by one of the subcommittee members. After several discussions internally and with subcommittee members it was decided that this object code should be treated the same in the transparency website as in school view and federal reporting. For Version 2 of the transparency website we will ensure that this object code is included in the district-wide treatment.

#### Resource Documentation

[FPP Discussion Item: Financial Transparency Object 0529](#)

### 6.2. Website updates, website feedback, looking ahead

BrightBytes will be joining us in Denver in a few weeks to meet with CDE and the Subcommittee. We will be discussing observations of the website, feedback from the districts and any complaints/criticism/praise for the website. If you have any topics or comments to share please send an e-mail to Adam Williams, he will bring these up at the meeting. Additionally, BrightBytes will also meet with CDE to discuss the possibility of Version 2 aligning with the Pipeline data and meeting the requirements of ESSA Reporting a year from now.

## 7. Indirect Cost Rates: limit on the first \$25,000 of contracts

At a summer conference in Washington DC on federal reporting, many of the states indicated that sub-grants more than \$25,000 was a topic during their federal review. This was also a discussion point when we had our review a couple of years ago. At that time we were not required to change any of our accounting methodology. Based upon input from the other states, this could come up again in our next review, which is in the next couple years. Our current methodology was prior to the uniform grant guidance. Now the uniform grant guidance has defined the modified total direct costs with the limit on the first of the first \$25,000 of contracts.

In order to be proactive on this issue, we would like to work with the districts on thoughts of how to identify these contracts and if it is feasible to break these out in the chart of accounts. If interested in joining the sub-committee please contact Adam Williams.

- Possibly ways to identify the amount over the \$25,000 to be captured in a separate object code.
- Possibly documenting why it would not be feasible to capture in a separate object code.

Sub-committee volunteers are:

Anthony Whiteley, St. Vrain Valley

Gina Lanier, Adams 12

Justin Petrone, Boulder Valley RE-2

Kristine Githara, Cherry Creek

Mimi Livermore, Adams 12

Samantha Gallagher, Denver Public Schools

Shelley Becker, Harrison 2

Stephanie Corbo, Jefferson County

Resource Documentation

[FPP Discussion Item: First \\$25,000 of Contracts](#)

[2017 Compliance Supplement 2 CFR Part 200, Appendix XI](#)

8. Chart of Account Changes

8.1. ESSU Job Codes

A new job classification code is required for Board Certified Behavior Analyst (BCBA) in the HR data collection, which will allow special education funding for salaries and benefits of personnel who deliver consultative or direct behavior analytic services to students with disabilities (use of both IDEA and ECEA funds) and who provide support to special education staff. These staff may also deliver the same services and support to general education students and staff under a fund source applicable for general education services.

*It was requested from the members of attendance to table the request for the March FPP meeting.*

Resource Documentation

[FPP Discussion Item: BCBA ESSU Job Class](#)

8.2. BEST Object Codes

Pursuant to HB 17-1082, Section 22-43.7-108 (2)(a)(VII), C.R.S. requires the Office of Capital Construction to collect annualized utility costs, including electricity, natural gas, propane, water, sewer, waste removal, telecommunications, internet, or other monthly billed utility services.

*It was requested from the members the these account items are not bolded. These additional items will instead be collected through the Adequacy Survey as part of the Facility Insight Assessment.*

Resource Documentation

[FPP Discussion Item: BEST](#)

9. Other Topics of Interest

The Fiscal Health Analysis was released by the Legislative Audit Committee in July and it is now available on the website. Gina Lanier with Adams 12 joined the Office of the State Auditor during the hearing and discussion with the Legislative Audit Committee.

Resource Documentation

[Fiscal Health Analysis, Fiscal Years 2014-2016](#)

9.1. CASBO

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

- ASBO conference will be held September 22-25 here in Denver.
- There will not be a fall conference in Denver this year since the ASBO conference is in Denver.
- The Spring Conference will be April 4-6 in Westminster.
- March 1st is the deadline for Service to the Profession Award.
- March 1st is the deadline for Student Scholarship Program.

9.2. CASE-DBO

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

- Nuts and Bolts will be held on January 31 in Westminster.
- CASE winter leadership conference will be held on January 31 – February 3rd in Westminster.

9.3. CGFOA

<http://www.cgfoa.org/>

No updates at this time

9.4. COCPA

<https://www.cocpa.org/>

- The Governmental Forum was on August 24th.
- A few comments related to school districts were made to the Forum.
- There is an exposure draft on debt which we will be making comments on.
- The other statements are the Fiduciary Activities and the Lease obligations, for both of these we anticipate possible account code changes.
- 2017 compliance supplements are available on the CDE website.

10. Reminder - Future Meeting Dates: March 9, 2018, May 11, 2018 and June 8 2018

11. Leanne's retirement: Retirement Celebration in honor of Leanne Emm, please celebrate with her on Friday September 22 at 2:00 pm at the Colorado Department of Education.

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