Recording Grants and Categorical Funding

Colorado Charter School Institute

April 18, 2018

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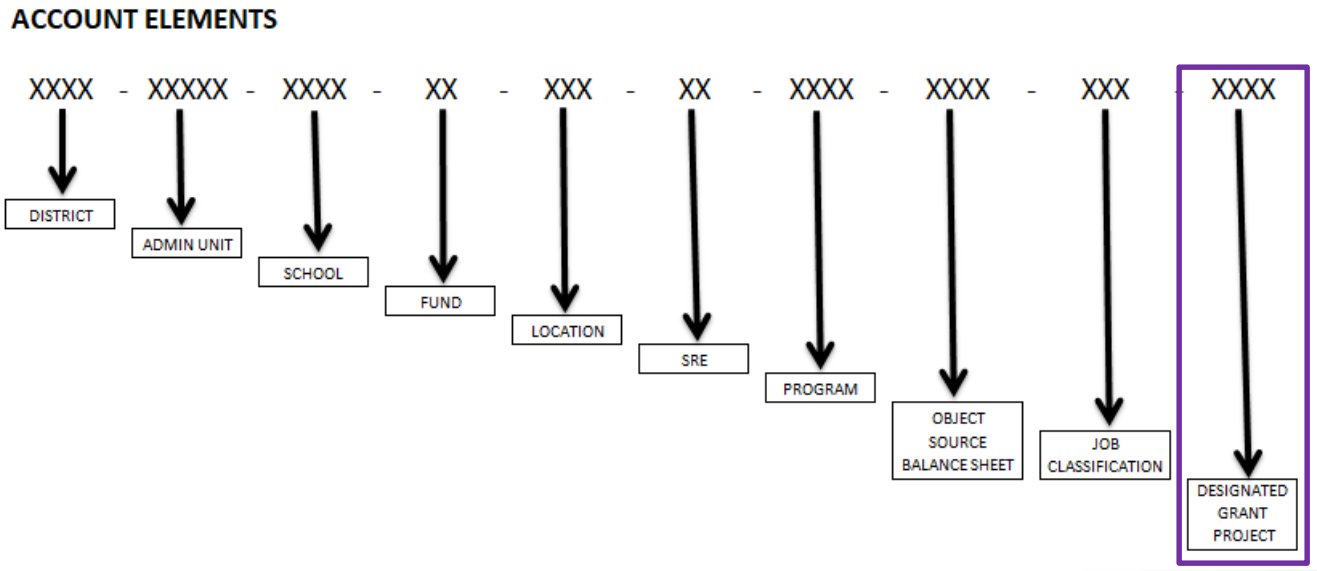
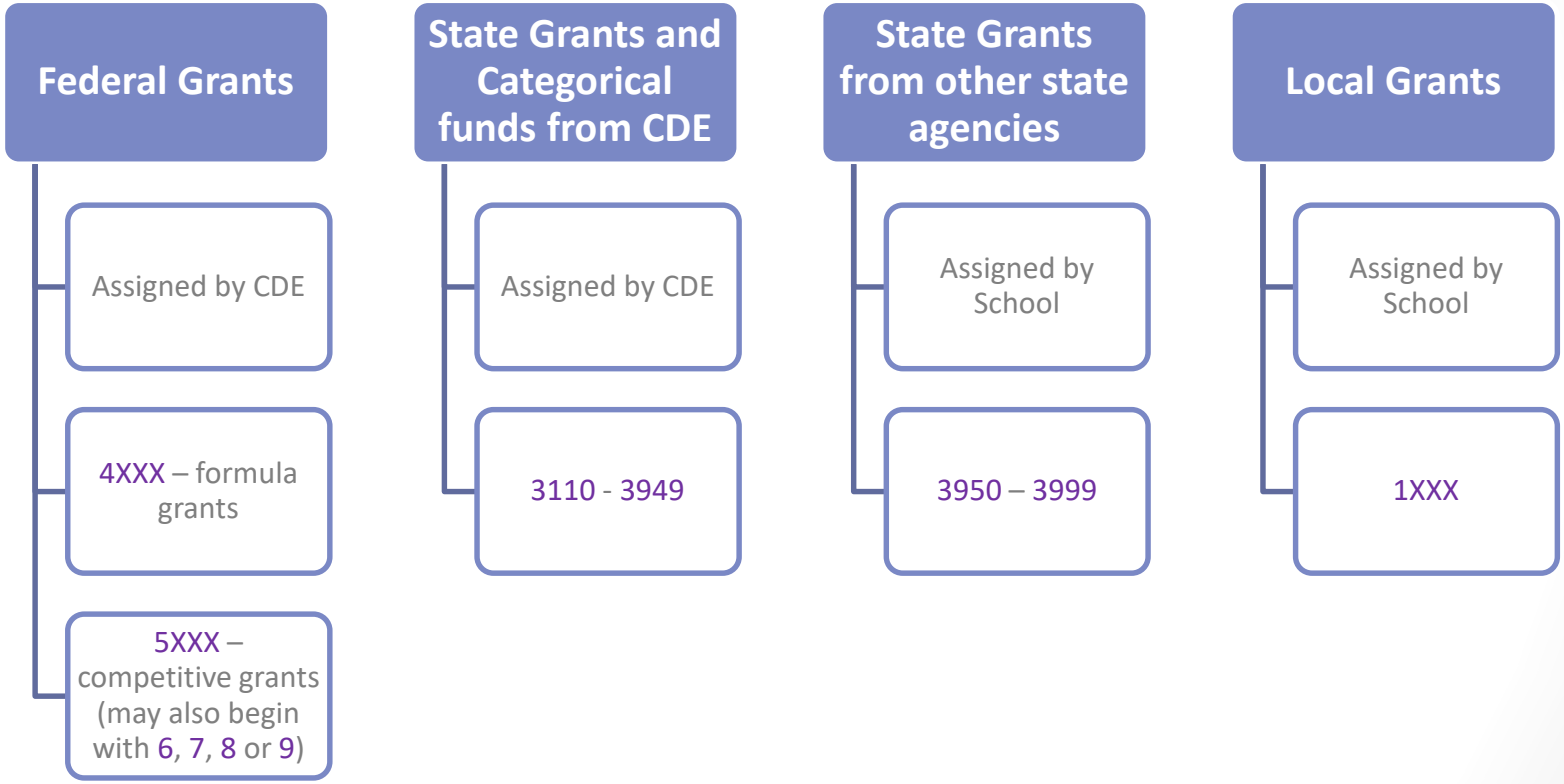
CDE Account Code Elements

- Account elements and sequence
  - Grant codes are used to track grant revenues and expenditures
  - It is the last element in the CDE account code structure
- **Grant** is used to distinguish specific sources/uses of funds that are granted to the school and designated for a specific purpose.



Grant Codes


Federal Grants
Assigned by CDE
4XXX – formula grants
5XXX – competitive grants (may also begin with 6, 7, 8 or 9)
State Grants and Categorical funds from CDE
Assigned by CDE
3110 - 3949
State Grants from other state agencies
Assigned by School
3950 – 3999
Local Grants
Assigned by School
1XXX

Flow-through Source Coding

Grant and categorical funding flows through CSI from CDE. Since charter schools do not receive funding directly from CDE a flow through revenue source is used.

Revenue source codes:

Source	Revenue	SFA Revenue
Federal	4954	4956
State	3954	3956
Local	1954	1956

State Categoricals

Grant Code	• Description
3113	• Charter School Capital Construction
3115	• At-Risk Supplemental
3120	• Vocational Education
3130	• ECEA – Exceptional Children Education Act
3139	• ELPA-Professional Development (English Language Proficiency Act)
3140	• ELPA (English Language Proficiency Act)
3141	• CPP (Colorado Preschool Program) and ECare
3150	• Gifted and Talented
3160	• Transportation Reimbursement
3206	• READ Act
3230	• Small Rural Additional Funding
3235	• Additional At-Risk Funding (expenditures do not need to be identified)

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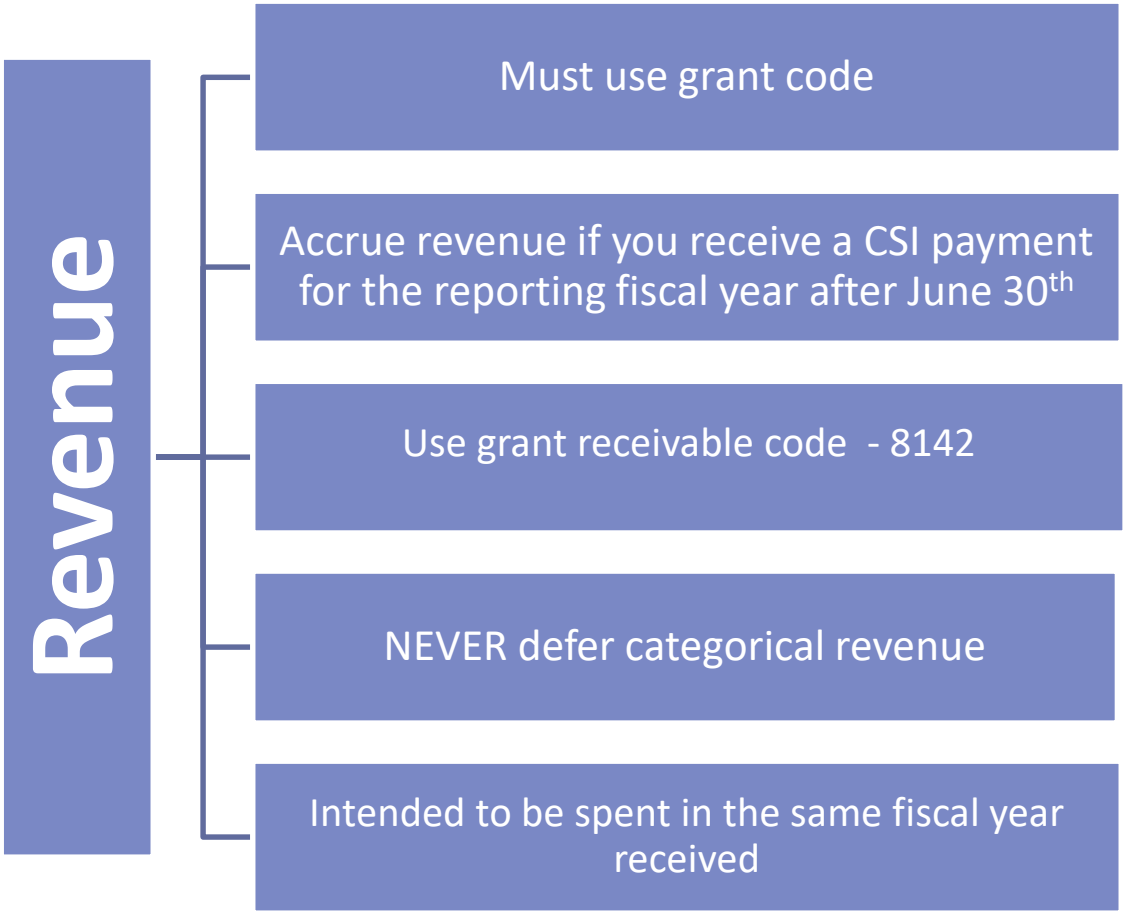
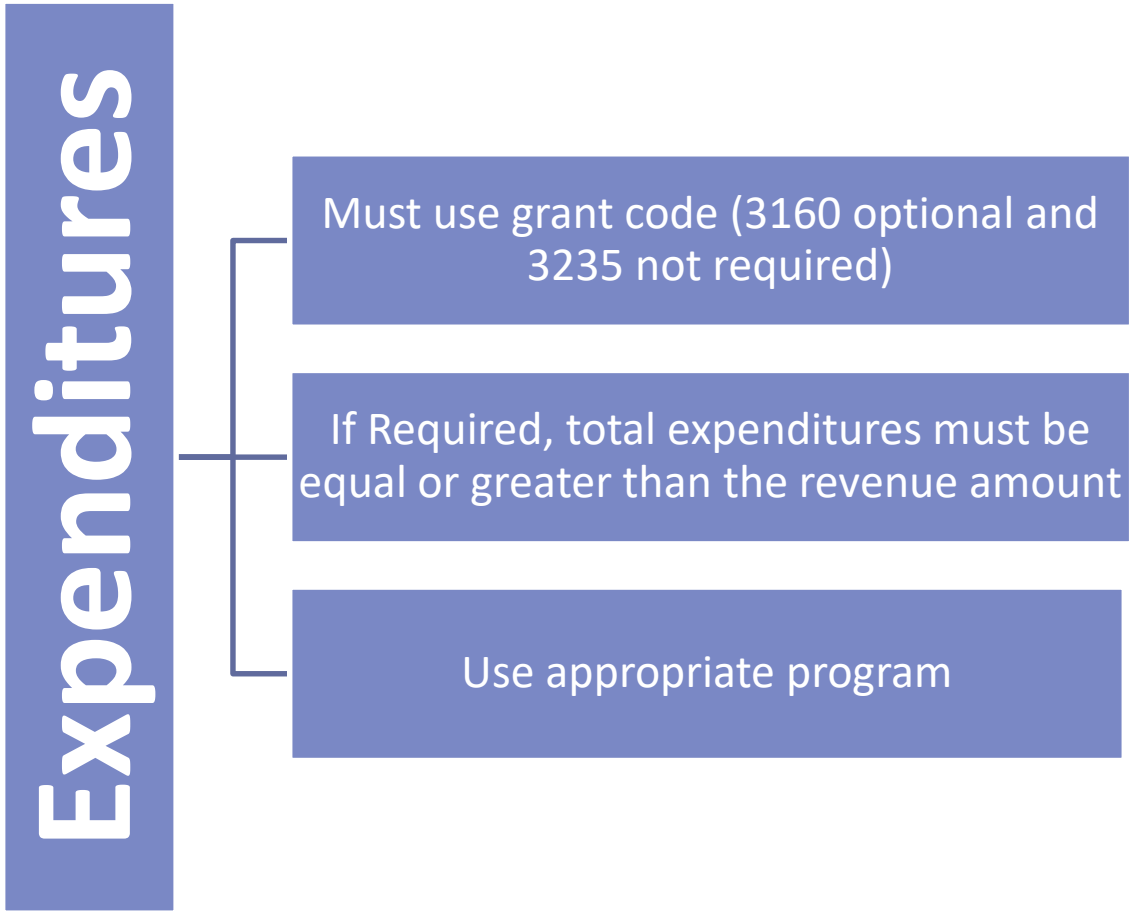
State Categoricals



State Categoricals



Program Codes

Suggested program codes for categorical expenditures:

- 1700 – 3130-ECEA
- 2231 – 3130 Admin Support Special Ed
- 0070 – 3150-G&T
- 0060 or 0090 – 3140-ELPA
- 2700 – 3160-Transportation
- 0040 – CPP/Ecare Instructional-3141
- 2239 – CPP/Ecare Admin Support-3141
- 2600 – Facility Maintenance (including rent) Cap Const-3113
- 4000 – Capital Construction/Acquisition Cap Const-3113
- 5100 – Debt Service Cap Const-3113

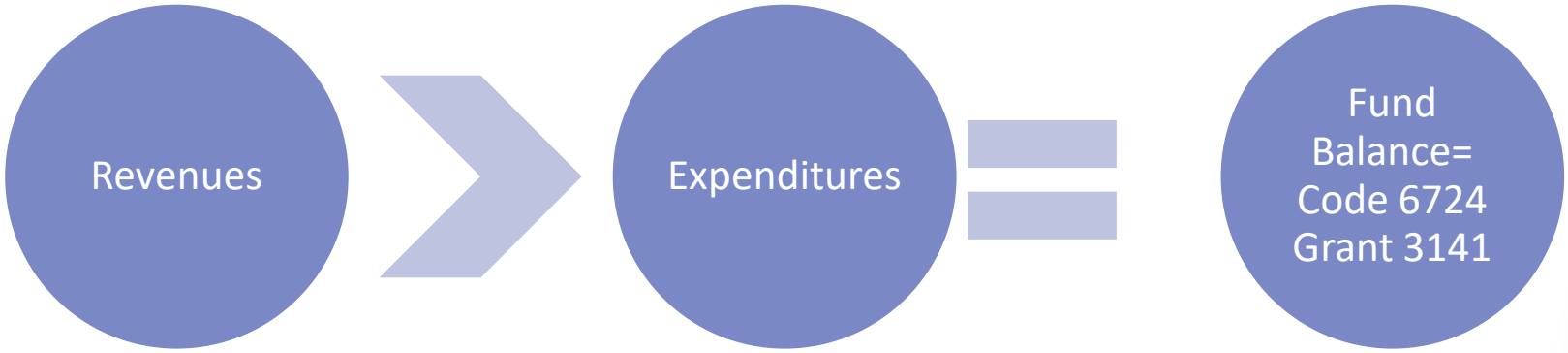
ECEA Maintenance of Effort

The purpose of the MOE requirement is to ensure the recipient of federal funds does not spend those funds in place of state and local dollars. MOE ensures grant recipients spend their state and local funds for the same activities that would be provided if federal dollars were not available.

If Maintenance of Effort is not maintained, funding may need to be returned.

PRESCHOOL FUNDING–CPP/E-Care

- Must be reported if your school has CPP or E-Care slots
- Revenue coded to source 5810 with grant code 3141



- Expenditures greater than allocated revenue and beginning fund balance must be coded without grant code-cannot have negative fund balance

Reimbursable Grant Accounting

Revenue is earned as it is spent

Revenue must equal expenditures

Revenue is accrued/deferred to amount spent or expenditures accrued at June 30th

DO NOT accrue more than the grant award

Deferred revenue in a federal grant may be a cash violation

Identifying Reimbursable Grants

- CDE identifies reimbursable federal grants in the Chart of Accounts
- Refer to the State and Federal Grant codes spreadsheet
  - http://www.cde.state.co.us/cdefinance/sfCOA.htm
- Check the "Cost Reimbursement Grant" column for "Y"
- Here are examples of reimbursable grants:

3183 EARSS Grant

3192 State School Counselor

3207 Library Grant

3210 Board Certifies Teachers Grant

3218 School Health Professional Grant

3228 Gifted and Talented Grant

3231 Student Re-Engagement Grant

3232 Bullying Prevention Grant

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Identifying Reimbursable Grants cont'd

More examples (Federal):

- 4010 Title I, Program Improvement
- 4027 IDEA Part B – Special Education
- 4048 Perkins Grant
- 4173 IDEA Part B – Special Education PreSchool
- 4365 Title III, English Language Acquisition
- 4367 Title IIA, Teacher Quality (combined with Title I FY13-14)
- 5010 Title I – School Improvement (Various)
- 5282 Charter School Start Up Grant
- 5287 21st Century Grant
- 5412 Race to the Top-School Readiness
- 5413 Race to the Top – Content 2020
- 6365 Title III, Supplemental Immigrant Grant
- 7365 Title III, Set Aside Immigrant
- 9202 Title I, Set-Aside Homeless
- 9210 Title I, Set-Aside Supplemental Education Services (SES)
- 9211 Title I, Set-Aside Parental Activities-School (PAS)

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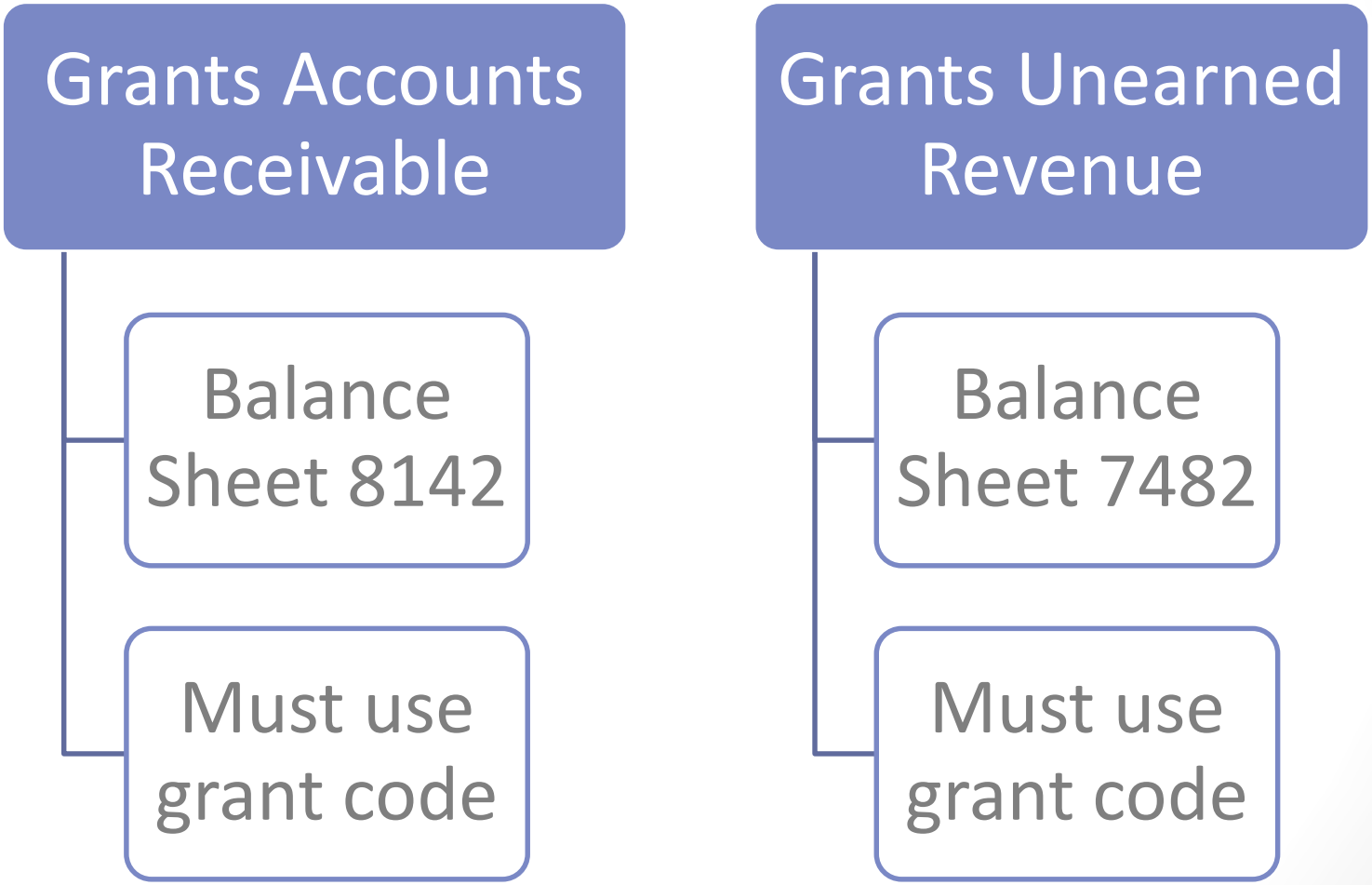
Grant Accrued/Deferred Revenue Codes



Grant Accounting Overview

Reimbursable grants	Revenues = Expenditures
	Accrue/Defer revenue as required
	Compare Monthly Payment Report to Grant revenue recorded
	Be timely with Request for funds - Request funds by established deadlines
	Cannot request funds until disbursed, i.e. accrued salaries/benefits at June 30th
State Categoricals	Expenditures are expected to equal or exceed revenue (if required to be tracked)

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Food Service Meal Reimbursements

Revenues do not have to equal Expenditures	• Meal reimbursements are not a cost reimbursable grant
Revenues	• Must use grant code • Accrued revenue – Balance Sheet code 8142
Accrue reimbursements incurred by June 30th	• Accrue payments received after June 30th for that fiscal year
Expenditures	• Must use program 3100 within Fund 11 • Use flow-through revenue and expenditure codes • Must follow the Charter SFA model! Contact me or Michelle Andreano (michelle.andreano@pinnaclecharterschool.org) if you need additional information.
Commodities	• Record revenue and expenditure for the amount of commodities received – Net effect is zero • Amounts to be recorded provided by CDE and Pinnacle should distribute to the schools. • The grant code to use is determined by where the commodities were used

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FOOD SERVICE – SFA

Charter schools that are not a School Food Authority (SFA) but have a NSLP (National School Lunch Program) must report food service activity in fund 11, program 3100

Depending on who your SFA is, you will need to record your food service activity as flow-through using the codes in this presentation or as a contracted service (object 0572)

For more information on reporting to an SFA using flow-through coding, please contact me of Pinnacle Charter School, Michelle Andreano (michelle.andreano@pinnaclecharterschool.org)

Food Service Grant Codes

3161	• Food Service State Matching
3164	• State Start Smart Nutrition
3169	• State K-2 Reduced Lunch
4553	• Federal Nutrition – Breakfast
4555	• Federal Nutrition – Lunch
4558	• Federal Nutrition – Supper Program
4559	• Federal Nutrition – Summer Lunch

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Grant Set-Aside Tracking

9210 – Supplemental Education Services

9211 - Parent Involvement Activities Set Aside School

9202 - Eligible Homeless Children Set Aside

For additional set aside information you may refer to CDE's Chart of Accounts or the CSI Set-Aside guidance on the CSI website, www.csi.state.co.us/school_resources/financial_services .

Verifying Reporting Amounts

- CSI MONTHLY PAYMENT REPORT
  - Use this report to verify payments are received and coded correctly
  - Find errors before the end of the year – Please inform CSI!
  - See sample below

Colorado Charter School Institute 2017-18 Year-to-Date Payments
Prior-Year Accruals and Reconciling Items

Sample School

School Location Code		9XX		July 31st, 2017	August 31st, 2017	September 30th, 2017	October 31st, 2017	November 30th, 2017	December 31st, 2017	January 1st, 2018	February 28th, 2018		
Obj/Source	**Grant**	**Description**	**Current Estimate***	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**Remaining Balance**	**FY17 Accruals and Reconciling Items**
5710	3110	Per Pupil Revenue	$ 3,064,100.42	253,303.57	253,303.57	253,303.57	253,303.57	253,303.57	265,532.36	233,594.94	250,201.82	1,048,253.45	26.76
5810	3141	Colorado Preschool Program/E-CARE	-	Included in PPR - EOY Update	Included in PPR - EOY Update	Included in PPR - EOY Update	Included in PPR - EOY Update	Included in PPR - EOY Update	Included in PPR - EOY Update	Included in PPR - EOY Update	Included in PPR - EOY Update	Included in PPR - EOY Update	
		Intercept Payments	-	-	-	-	-	-	-	-	-	-	-
0399	CDE AD	CDE Admin (1% of PPR)	$ 7,599.12	(2,533.04)	(2,533.04)	(2,533.04)	-	-	-	-	-	-	-
0595	CSI AD	CSI Admin (3% of PPR)	$ 91,923.01	(7,599.11)	(7,599.11)	(7,599.11)	(7,599.11)	(7,599.11)	(7,422.59)	(8,126.52)	(7,490.63)	(30,887.72)	-
0000	CSIAF	Assistance Fund loan repayment	-	-	-	-	-	-	-	-	(3,289.55)	3,289.55	-
	NPPR	Net PPR	$ 2,941,536.40	243,171.42	243,171.42	243,171.42	245,704.46	245,704.46	258,109.77	225,468.42	239,421.64	997,613.39	-
0595	CSIR	CSI Admin Rebate	-	-	-	-	-	-	-	-	-	-	32,449.13
0399	CDER	CDE Admin Refund	-	-	-	-	-	-	-	-	-	-	3,085.86
3210	PPRA	PPR Audit Adjustment	-	-	-	-	-	-	-	-	-	-	-
3954	3113	Capital Construction	106,895.35	10,091.70	10,091.70	10,091.70	10,091.70	10,091.70	10,091.70	10,091.70	-	36,253.45	11.71
3954	3115	At-Risk Supplemental Aid	-	-	-	-	-	-	-	-	-	-	-
3954	3120	Career and Technical Act	-	-	-	-	-	-	-	-	-	-	-
3954	3130	ECEA - Special Education	23,177.20	-	-	-	20,859.48	-	-	-	-	2,317.72	-
3954	3139	ELPA - PD and Student Support	29,914.09	-	-	-	26,922.72	-	-	2,991.37	-	(0.00)	-

Reporting

The school's general ledger should match grant reporting (Request For Funds, Annual Financial Report, Grant Set-Asides, DP file, etc).

The Data Pipeline reporting should have the grant expenditures in the appropriate program and object. Refer to the grant approved budget.

Reclassifying expenditures is not recommended, instead set up appropriate codes and report as grant expenditure from the start.

Critical Deadlines

Deadline	What's due?
June 30	Spend or accrue all 2017-18 grant funds
July TBD	Submit final 2017-18 RFF for all salaries/benefits disbursed by June 30th and all materials supplies and professional services
July TBD	Draft RFF due for all salary accruals with backup (accrual calculation)
August TBD	Final 2017-18 accrued July payroll RFF due
September TBD	Final 2017-18 accrued August payroll RFF due

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Resources

- CDE Chart of Accounts
  - http://www.cde.state.co.us/cdefinance/sfcoa
- CSI Grant Set-Aside reporting instructions
  - http://www.csi.state.co.us/school_resources/financial_services >Trainings
- CDE Financial Policies and Procedures (FPP) Handbook
  - http://www.cde.state.co.us/cdefinance
- Pinnacle Food Service reporting
  - Michelle Andreano (michelle.andreano@pinnaclecharterschool.org)
- Non-Competitive CSI Funding Summary
  - http://www.csi.state.co.us/school_resources/financial_services >Instructions & Processes

Contacts

- Cassie Walgren
  - End of year reporting and data reporting, CDE Chart of Accounts
  - cassandrawalgren@csi.state.co.us
  - 303.866.6714
- Marcie Jackson
  - Payment reports, grant drawdowns and grant budget/annual financial reporting
  - marciejackson@csi.state.co.us
  - 303.866.6841
- Allegra Matus
  - Financial transparency, overall school funding and reporting compliance
  - allegramatus@csi.state.co.us
  - 303.866.6972
- Amanda Karger
  - Overall guidance for school funding and reporting
  - amandakarger@csi.state.co.us
  - 303.866.2856

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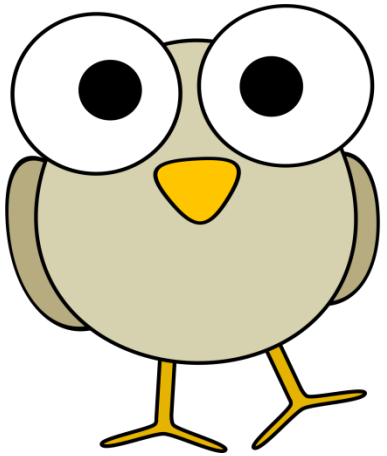
Questions



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