



Critical Dates for Fiscal Year 2020-21

The due dates listed below include a statutory reference, as appropriate. The short descriptions provided do not necessarily enumerate every requirement of the statute. While the due date represents the last date of completion, action may be taken and is encouraged, as appropriate, prior to the due date.

May 31	BUDGET. Preparation of budget. Submit the proposed budget to the board of education by May 31 (i.e., thirty days prior to the beginning of the budgeted fiscal year). Section 22-44-108.
June 10	BUDGET. Notice of budget – publication. Within ten days after submission of the proposed budget, publish a notice stating that the proposed budget is on file, etc., and stating the date, time and place specified when the board of education will consider adoption of the proposed budget. Section 22-44-109.
June 15	REVENUE DISTRIBUTIONS. Authorize CDE to withhold monthly shares of up-front matching requirement for School-to-Work Alliance Grant (SWAP) and transfer of money directly to Vocational Rehabilitation on behalf of the school district. Section 22-54-115.
June 25	CASH FLOW. Repay outstanding cash flow loans, if any, to State Treasurer; or later if alternative date provided by the State Treasurer. Section 22-54-110.
June 25	CASH FLOW. Repay outstanding contingency reserve loans, if any, to CDE based on the agreement in the reserve request; or later if alternative date provided by CDE.
June 30	BUDGET. Formally adopt, by appropriate resolution, the budget, the appropriation resolution and the use of a portion of beginning fund balance resolution, if necessary. Sections 22-44-105, 22-44-107, 22-44 -110.
June 30	GRANTS. Deadline for submission of FY2019-20 ESSA Consolidated Federal Application and Budget to CDE.
June 30	GRANTS. Deadline for submission of IDEA Federal Application Budget to CDE.
July 1	COMPLIANCE. Ensure continuing compliance with financial transparency. Section 22-44-304.
August 14	SUBMISSION. December financial data pipeline open to begin populating data. Due December 31.
August 14	SUBMISSION. Submit to CDE the pupil transportation reimbursement claim (Form CDE-40). Section 22-51-105.
August 25	MILL LEVY CERTIFICATION (preliminary values). County assessor certifies to school district the total assessed valuation and the actual value of the taxable property in the district. Section 39-5-128. <i>See also</i> December 10, December 15.
September 30	CHARTER SCHOOL. Due date for submission of the Charter School Capital Constructions fund expenditure report (Form CSCC-01); submission related to the Office of the State Auditor. Sections 2-3-115; 22-54-124.



- September 30 CHARTER SCHOOL. School district provides each charter school an itemized accounting of its central administrative overhead costs. Actual costs shall be the amount charged to the charter school. Section 22-30.5-112 (within 90 days of fiscal year end).
- September 30 CHARTER SCHOOL. School district provides each charter school an itemized accounting of all actual costs of district services the charter school chose to purchase from the district. Section 22-30.5-112.
- September 30 CSI. The Institute provides to each institute charter school an itemized accounting of all its central administrative overhead costs. Actual costs shall be the amount charged to the charter school. Section 22-30.5-513.
- September 30 CSI. The Institute provides to each institute charter school an itemized accounting of all actual costs of Institute services the charter school chose to purchase from the institute. Section 22-30.5-513.
- September 30 GRANTS. Deadline for submission of IDEA end of year expenditures to CDE.
- September 30 GRANTS. Deadline for submission of FY2018-19 ESSA Consolidated Grants Final Expenditure Report to CDE.
- October 1 PUPIL COUNT. Conduct pupil membership count and mileage count. Section 22-54-103. *See also* November dates for certification of pupil count. *See also* November 1 for alternative preschool count date.
- October 2 PUPIL COUNT. Facility School and State Program submits October pupil counts to CDE. Section 22-54-129.
- November 1 PUPIL COUNT. Optional. Conduct Colorado Preschool Program pupil membership count and special education preschool pupils. *See also* October 2 for alternative preschool count date.
- November 10 PUPIL COUNT. Charter School Institute shall certify to the State Board of Education each institute charter school's pupil enrollment and online enrollment. Sections 22-30.5-513, 22-54-112.
- November 10 PUPIL COUNT. Final day to submit October pupil member count via Data Pipeline. Section 22-54-112. Submission shall be completed even if the alternative later count date of November 1 is used for preschool pupils.
- November 19 ELECTIONS. Submit Report of November 2019 Elections to CDE. 1 C.C.R. 13.01.
- November 30 FINANCIAL AUDIT. Independent Auditor provides financial audit to the board of education within five months following the close of the fiscal year. Section 29-1-606.
- November 30 FINANCIAL AUDIT. School district entitled to "Additional Funding," if any, submits to CDE a certification signed by its auditor of its projected spending limit pursuant to the Taxpayer's Bill of Rights (TABOR). Section 22-54-104.3. *Note:* certification is not required if school district previously held a successful "de-Brucing" election.



- November 30 NUTRITION. Submit [excess net cash spending plans](#) to CDE School Nutrition Unit for approval. 7 CFR 210.19(a)(1) and 1 C.C.R. 301-11-3.03(8).
- December 2 CHARTER SCHOOL. Due date for submission of the annual Charter School Capital Construction Funding Eligibility questionnaire to CDE. Section 22-54-124.
- December 10 MILL LEVY CERTIFICATION (final). County assessor certifies to school district the total assessed valuation and the actual value of the taxable property in the district. Sections 39-1-111; 39-5-128.
- December 15 MILL LEVY CERTIFICATION. Certify to board(s) of county commissioners, copied to CDE, the mill levies for the various property tax-supported funds of the district. Sections 22-40-102; 39-5-128. The county(ies) may request copies be sent to the Assessor, the Treasurer and other entities within the county(ies).
- December 31 SUBMISSION. Approve Data Pipeline financial data, complete Bolded Balance Sheet Report, Auditor's Integrity Check Report and download final Data Pipeline Reports.
- December 31 SUBMISSION. Submit financial audit to CDE and the Office of the State Auditor. Audit must contain the Auditor's Integrity Check Report bound in the audit; include a copy of the Bolded Balance Sheet with the audit submission. Submit the Assurances for Financial Accreditation form. Compliance met by email or postmark date. Sections 29-1-606; 22-11-206.
- BONDS. Submit annual financial information under SEC Rules and the Continuing Disclosure Certificate on or before the date specified in the certificate via EMMA Dataport.
- January 31 BUDGET. The board may review and change the adopted budget, with respect to both revenues and expenditures, at any time prior to January 31. Section 22-44-110. *Note:* depending on the budget adjustment, may require an appropriation resolution and/or a use of a portion of beginning fund balance resolution.
- March 1 COMPLIANCE. Post the required FY 2019-20 financial data file to the district's financial transparency webpage. BrightBytes uses the district's financial data to populate [Financial Transparency for Colorado Schools](#).
- 1st of Month GRANTS. Submit Requests for Funds forms with the Office of Grants Fiscal for ESSA federal reimbursement grants.
- 1st of Month NUTRITION. BEST PRACTICE. Submit Child Nutrition reimbursement claims via the online claim system. 7 CFR Part 210.8(b)(1). Note the guidance from the School Nutrition Unit, [School Nutrition Claims](#).
- 15th of Month PUPIL COUNT. Facility School or State Program reports to CDE the number of eligible out-of-district placed pupils, if any, served during the prior calendar month. Section 22-54-129.
- 15th of Month GRANTS. Submit Requests for Funds forms with the Office of Grants Fiscal for IDEA and Competitive federal reimbursement grants.



25 th of Month	REVENUE DISTRIBUTIONS. State transmits state share payments to school districts. Section 22-54-115.
Monthly	REVENUE DISTRIBUTIONS. CDE transmits Per Pupil Capital Construction moneys to charter schools and institute charter schools. Section 22-54-124.
Monthly	CASH FLOW. Notify CDE of any potential Contingency Reserve assistance needs. Section 22-54-117.
Quarterly	COMPLIANCE. Board of education reviews financial condition of the school district; the review must include the expected year-end fund balances. Sections 22-45-102; 22-32-109.
Continuing	BONDS. Upon issuance of bonds or refunding bonds, submit a report within ten days after sale (sixty days for refunding bonds) to the state board of education. Sections 22-42-125; 22-43-108.
Continuing	BONDS. Submit via the EMMA Dataport notice of a material event as specified under SEC Rules and Continuing Disclosure Certificate in a timely manner not in excess of ten business days after the occurrence of the event.
Continuing	On or before the 15th day of each month where a juvenile (charged as an adult) is held in jail or facility, the official in charge of the jail or facility shall report to CDE the actual number of juveniles who received education service at the jail or facility during the prior calendar month to whom the school district provided educational services at the jail or facility. On or before the 15th day of each month following a month where a jail or facility reported the number of juveniles who received educational services at the jail of facility, CDE shall pay the school district that provided the educational services the appropriate amount based on the daily rate established for approved facility schools. Section 22-54-129.

Pupil and At-Risk Count, Transportation. See additional information:

<https://www.cde.state.co.us/cdefinance/auditunit>,
<https://www.cde.state.co.us/cdefinance/sftransp>,
https://www.cde.state.co.us/datapipeline/snap_studentoctober.

Elections See Colorado Department of State, Elections and Voting,
<http://www.sos.state.co.us/pubs/elections/main.html>, and
Colorado Association of School Boards, <http://www.casb.org/Domain/112>.

EMMA Dataport

<https://dataport.emma.msrb.org/AboutDataport.aspx?ReturnUrl=%2fSubmission%2fSubmissionPortal.aspx>