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**COLORADO**  
Department of Education

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# CDE Office Hours

November 12, 2020



## Topics:

- Updated Guidance on \$37M in CRF Funds Distributed Via School Finance - October State Share Payment

# \$37M CRF Distributed via School Finance

# Updated Guidance for \$37M CRF (Grant Code 5012)

Coronavirus Relief Funds was included in the State's payment to districts as the State was experiencing higher costs as a result of the COVID-19 pandemic due to the projected increase in at-risk pupils in FY2020-21

- March 2020: initial, pre-COVID projection = 302,827.80
- May 2020: revised, post-COVID projection= 353,854.20
- Projected increased due to COVID = 51,026.40
- Estimated increased cost of projected at-risk pupils for FY21 = \$74M
- CRF funds covered first six months of the increased costs to the State = \$37 million

As a result, the State has already met the threshold for the Treasury's allowable use of the funds

- The State has awarded the CRF funds to districts based on the marginal at-risk pupil increase resulting from the second order effects of the public health emergency

# District Requirements for \$37M CRF (Grant Code 5012)

- District may spend the CRF funds on any costs associated with at-risk pupils, as they would their typical General Fund State Share payment
- District need to report spending for at-risk pupils to CDE as part of the CRF reporting
- Districts need to maintain sufficient documentation to support the amounts reported to CDE
- Districts will not need to collect itemized costs at the district-level associated with these CRF funds as the State recognizes that districts do not have a separate account for at-risk pupils
- Districts must incur the costs between July 1, 2020 and December 30, 2020.
  - Performance or delivery must occur in this time period
  - While payment of funds need not be made by December 30, 2020, it is generally expected that payment will take place within 90 days of a cost being incurred
  - Note that while CRF funds were only included in October State Share payment, districts may recode earlier expenses to this fund to spread the funds between July 1, 2020 and December 30, 2020

# CRF Reporting for Grant Code 5012

- Given district may spend the CRF funds on any costs associated with at-risk pupils, as they would their typical General Fund State Share payment, we assume that most of 5012 funds will be spent on personnel costs
  - Personnel costs could include Instructional Salaries and Benefits
  - Other costs could include devices to facilitate distance learning, cleaning and sanitizing supplies, PPE, as well as other costs incurred by the district
- As these costs need to be associated with at-risk pupils, districts can use the projected or actual at-risk pupils as a percent of total pupils to apply against the selected costs to determine the amount that can be charged to this CRF grant code
  - Projected student counts can come from those incorporated into the FY 2020-21 School Finance Act
  - Actual student counts can come from Student October Data Pipeline "School Summary of Pupil Count" report
  - This calculation can be done at the district level - It is not necessary to do this calculation at the school level
- Districts will need to report the CRF spending in one of the US Treasury Reporting Categories – Personnel costs would be reported under q. Items Not Listed Above

# Example Calculation

- District received \$200,000 in Grant Code 5012 via the October State Share payment
- District's projected percent of At-Risk Pupils is 55%
- District spends \$3,250,000 in total salaries and benefits per month
- District spends \$2,700,000 in instructional salaries and benefits per month
  
- District increased instructional hours from 4 hours per day in the spring to 6 hours per day in the fall (33% increase in instructional hours)
- District is charging 33% of instructional salaries and benefits to CRF Grant Code 4012 = \$891,000 per month ( $\$2.7 \text{ million} * 33 \text{ percent}$ ) with \$1,809,000 covered with other funding sources
  
- A reasonable assumption is that 55% of instructional salaries and benefits is spent on At-Risk pupils = \$1,485,000
- Therefore, the entire \$200,000 of CRF Grant Code 5012 can be charged to October instructional salaries and benefits
  
- Costs can be allocated to expenditures from July through December if needed

The CARES website (<http://www.cde.state.co.us/caresact>), includes several resources related to CRF Grant Code 5012

- Coronavirus Relief Funds (CRF) K-12 At-Risk Fund Allocations and At-Risk Percentages
- CRF K-12 At-Risk Funds Calculation Template - OPTIONAL
- Office Hours - Updated Guidance re: October State Share Payment Power Point 11.12.2020
- Office Hours - Updated Guidance re: October State Share Payment Power Point 11.10.2020
- Recording CRF Office Hours - Updated Guidance re: October State Share Payment 11.10.2020
- Coronavirus Relief Funds (CRF) K-12 At-Risk PowerPoint October 2020 (second document from School Finance link below)



Questions?

Requests for Future Topics?

# CDE Team Contact Information

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