# ESEA Office Q&A 10.22.20

**Q: Since the last CRF report is due January 5th, how is everyone figuring payroll/benefits for December? Our payroll for December is posting January 11th**

*A: CDE recommends estimating December payroll, benefits and accrual based on anticipated payroll for the month. For most staff, it is a regular monthly payroll. Special pay, overtime and additional pay based on variable hours, alter this estimate and should be taken into consideration. District recommendation is to limit extra duty in December, to maintain average payroll.*

**Q: When determining portion of salary and benefits to charge to CRF, is there a guideline (other than the "51% rule") 2. What is the grant revenue coding for ESSER? 3. Is a treadmill desk/ stand up desks an allowable expense for CRF 4. what are other districts doing for the "cutoff" expenditure requests from staff for Cares related items?**

*A: 1) The 51% Guidance for Personnel Expenditures Employees applies to staff whose job duties are “Substantially Different” due to Covid19 related responsibilities. Hours worked on COVID-19 related duties are eligible for CRF CARES ACT funds. The portion of salary and benefits charged to CRF is dependent on time accrued supporting COVID-19 related activities. Teachers and instructional staff should refer to the provision related to increase of instructional hours, calculating the differential of hours fall vs spring. Districts may calculate on a district, school, or grade level. 2) ESSER 90% formula to LEA’s: Source Code 4000, Grant Code 4425; ESSER 10% Discretionary: Source Code 4000, Grant Code 5425; Coronavirus Relief Fund, $510 million from CDE: Source Code 4000, Grant Code 4012; Coronavirus Relief Fund, At-Risk Pupils, $37 million from CDE: Source Code 4000, Grant Code 5012 (For a full listing of Grant Codes, please reference the CARES Act* [*Chart of Accounts*](http://www.cde.state.co.us/cdefinance/sfcoa)*). 3) Adam Williams will confirm and get back with a definitive answer.*

**Q: If you decide to allocate the CRF portion of the state share to charter schools, how do you calculate the amount?**

*A: The rate and method for allocating funds to Charter Schools varies per district. Calculations can be generated per pupil revenue or at-risk student ratio. Districts may also retain the CRF portion of October payments, providing the General Fund to Charter Schools. Methods for allocating the CRF portion varies per district, please communicate with your Charter Schools to determine the best approach.*

**Q: On October state share & CRF 5012 funds - Oct equalization monthly payment report shows state share as same as prior month. Should we then DR equalization and CR CRF Rev for the at-risk funding portion?**

*A: State share remains the same as prior month. The equalization is source code 3110, grant code 0000. The at-risk CRF was sent along with it, but should be coded as Federal Source code 4000, Grant Code 5012. The two buckets of funds - State Equalization and Federal at-risk CRF, must be coded in two different ways. The portion of CRF funds must be spent between July 1st and December 30th. Timing of booking revenue is flexible, if you are representing the full amount for the 6-month period. Districts have the option to split CRF revenue throughout the 6-month period or book it all in October.*

**Q: Has there been a decision make about if charters do not use all of their CRF, can districts spend the remaining with their CRF or do we have to just pay it back?**

*A: Remaining CRF funds must be returned at the end of December. If Charters do not use the funding, it can be reallocated to the district. Unused funds as of December, will be applied to State needs.*

**Q: If there is no set way to distribute the funds, how will monitoring look as it relates to the at-risk funds for charters?**

*A: The State Controller’s Office has retained KPMG to complete monitoring for CRF funding. New guidance published from Treasury regarding the $500 per student deemed to be an allowable cost calculation, may affect monitoring going forward. Thorough documentation provided for at-risk, will aid in the monitoring process. If you can spend all the CRF funding, it will help the calculation of $500 deemed allowable. More information to follow with the onboarding of KPMG.*

**Q: So CRF will be a separate payment in addition to equalization?**

*A: Ongoing conversations are underway with the Governor’s Office and Districts to determine the best short- and long-term solutions. Per the State School Finance Act, CRF is to be reported and separated out, as part of the October payment. Districts will be notified of updates and changes as they come available.*

**Q: This is an ESSER-related question...Does our GEPA statement have to be revised to reflect the nature of the proposed expenditures for supplemental ESSER funding for Title VI grantees? The activities to be proposed are different from those in our ESSER application #1. If the answer is yes, do I simply add to the existing GEPA statement? Thank you.**

*A: Yes, if there are any changes in your approach to ensuring Equitable Access for all students (any ESSER funding streams), you will update the existing GEPA statement in the ESSER application. You can add this to the text box, providing an explanation of how activities are associated to the supplemental funding.*

**Q: The confusion from my perspective is that if there are 2 buckets why is the total the same as before and not "extra"**

A: *The School Finance Act includes both State and CRF funding. Legislator included two models in developing this – The March model (projected State Share numbers calculated by normal K12 FTE, CPP estimates and At-risk estimates) along with the number of at-risk students layered. The payment voucher details rates for each bucket.*

**Q: So we do not have to allocate the state share at risk with charters like we did with the regular CRF? Am I hearing that correctly?**

*A: Per State Statue, funds received at a per pupil basis must be shared with Charter Schools at a per pupil basis. State Share is at per pupil basis. The dollar amount shared with the Charter remains consistent from previous months. CRF and State Share splits are flexible per District.*

**Q: Can we use CRF for our CPP kids and facility? or is only K-12?**

A: *CRF is allowable for Preschool, as well as K-12.*

**Q : For the GL's that are due with Q3 what are the dates of the GL since they cross 2 fiscal years - is it March-Dec? Trying to give guidance to charters. Also, will (or has it been) updated in guidance about the GLs?**

*A: Total for March through December 30th. This will cross through Fiscal, requiring two GL’s. The general ledger needs to tie to the final Q3 report for CRF. We are working on updating the last version of the CRF reporting form, with reported Q1 & Q2. We will send the reporting form back to you, to make any necessary updates to Q1/Q2 and update Q3. Total expenditure should tie to general ledger. Unexpended funds will need to be returned as soon as possible, please be prepared to provide rate and mechanism for returning funds if necessary. In future office hours we will discuss the accrual piece for expenditures occurring near December 30th.*

**Q: For the 5012 At-risk Rev, that can be used as allowable under CRF, and not more restrictive to at-risk students only, correct?**

A: *Correct, the 5012 can be used for any allowable CRF usage expenditures, from July 1st to December 30th.*

**Q: Just want to confirm that a nonpublic school consultation form still needs to be signed and sent to CDE even if the NPS chooses not to participate in ESSER?**

A: *There is a selection option in the application indicating if the NPS is choosing to participate in ESSER. If you cannot obtain a signature from the NPS, you can attach an email from the school’s email address, providing Charter’s authorization to opt out.*

**Q: CRF GL reporting with Q3 - can you clarify level of detail you are asking for? Summary report of all expenditures for 4012 GL accounts from 2019-20 and 2020-21 that will add to total amount spent by District?**

*A: We are looking to see a detailed general ledger, including a description line. KPMG will likely request something similar.*

**Q: BTW, can we access to this Q&A recording video later?**

A: *The recording will be posted on our* [*website*](https://www.cde.state.co.us/fedprograms/resourcesandtechnicalassistance) *and we will email the link after the meeting as well.*

**Q: Essentially, we have to spend our at-risk allocation with CRF allowable expenses IN Addition to the normal CRF funds we all go back in May**

*A: Yes. You will have two pots of CRF funds, one from May and one in which were notified about in October (portion of $37 million). The May funding can be utilized from March through December 30, the 2nd portion can be used from July to December 30th. Allowable uses remain the same.*

**Q: What if we send the NPS form through many ways and never get an answer at all? Can we just document that we have gotten no reply?**

*A: Yes, you can also include the emails and documentation to show dates of calls, etc., exemplifying a response was not received.*

**Q: So, do we only have to report the 4012 grant for Q3 or 5012 also?**

A: *Reporting is required for both Q3 (final reporting for original May distribution of CRF funds) and 5012.*

**Q: Jennifer Austin- description line for every expenditure?**

*Summary is acceptable at this time; however, KPMG will likely require* detail.

**Q: Please clarify the obligation period for ESSER. Throughout the CRF and ESSER matrix, it shows the period through June 30, 2021 in the allowable cost descriptions, but I have also seen Sept. 30, 2022 in other guidance.**

*A: You have until September 30, 2022 to obligate funds for ESSER. Awards are issued June 30, 2021 (requiring budget approval).*

**Q: If there is no set way to distribute the funds, how will monitoring look as it relates to the at-risk funds for charters?**

*KPMG will review the amount of Charter funding which was distributed vs retained. This data will be incorporated into monitoring.*

**Q: Questions from charters - Can ESSER be used for increased instructional time similar to CRF? Can ESSER be used for lost instructional time (after school and Saturday catch up tutoring)?**

*A: Yes, they are both allowable expenses under the ESSER funds. The key component is the ability to tie back to the COVID 19 impact and LEAs response to COVID. Please demonstrate the allocability when providing a description for the budget item.*

**Q: The At-risk funds that were distributed in October- do we need to create Q2, and Q3 expenditures if funds are coded to expenses in July October or can all go toward Q2**

*A: It is preferred that expenses are recorded in the quarter charges were incurred. In the case that districts used funds out of alternate buckets, it will require the expenses be logged into appropriate quarters (date journaled into the CRF fund). The journaling will be included with expenditure reports.*