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**COLORADO**  
Department of Education

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# CDE Office Hours

November 10, 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



## Districts will need to report the CRF spending in one of the US Treasury Reporting Categories

- a. Administrative Expenses
- b. Budgeted Personnel and Services Diverted to a Substantially Different Use
- c. COVID-19 Testing and Contact Tracing
- d. Economic Support (other than Small Business, Housing, and Food Assistance)
- e. Expenses Associated with the Issuance of Tax Anticipation Notes
- f. Facilitating Distance Learning
- g. Food Program
- h. Housing Support
- i. Improve Telework Capabilities of Public Employees
- j. Medical Expenses
- k. Payroll for Public Health and Safety Employees
- l. Personal Protective Equipment
- m. Public Health Expense
- n. Small Business Assistance
- o. Unemployment Benefits
- p. Workers' Compensation
- q. Items Not Listed Above – to include other eligible expenses



- 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 and reported under q. Items Not Listed Above.
- As these costs need to be associated with at-risk pupils, districts should use the projected at-risk pupils as a percent of total pupils to apply against the personnel costs to determine the amount that can be charged to this CRF grant code
  - The percentage calculation should be based upon projected at-risk and total student counts in the FY 2020-21 School Finance Act as that is the currently available information
  - This calculation can be done at the district level. It is not necessary to do this calculation at the school level

# 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



Questions?

Requests for Future Topics?

# CDE Team Contact Information

## CRF

- Jennifer Okes, Chief Operating Officer ([okes\\_j@cde.state.co.us](mailto:okes_j@cde.state.co.us))
  - Adam Williams, Financial Data Coordinator ([Williams\\_a@cde.state.co.us](mailto:Williams_a@cde.state.co.us))
  - Kate Bartlett, Turnaround Program Manager ([Bartlett\\_k@cde.state.co.us](mailto:Bartlett_k@cde.state.co.us))
- ...in partnership with the Governor's Office and Office of the State Controller*

## ESSER

- Nazie Mohajeri-Nelson, Director of ESEA Office ([mohajeri-nelson\\_n@cde.state.co.us](mailto:mohajeri-nelson_n@cde.state.co.us))
- DeLilah Collins, Assistant Director of ESEA Office ([collins\\_d@cde.state.co.us](mailto:collins_d@cde.state.co.us))

## Grants Fiscal

- Jennifer Austin, Director of Grants Fiscal Management ([Austin\\_j@cde.state.co.us](mailto:Austin_j@cde.state.co.us))
- Robert Hawkins, Grants Fiscal Analyst ([Hawkins\\_s@cde.state.co.us](mailto:Hawkins_s@cde.state.co.us))
- Steven Kaleda, Grants Fiscal Analyst ([Kaleda\\_s@cde.state.co.us](mailto:Kaleda_s@cde.state.co.us))

