Critical Dates

**Public School Finance Unit**

**For Fiscal Year 2016-17**

May 31 School district/BOCES administration submits proposed FY2016-17 budget to district/BOCES board (22-44-108 (1)(c), C.R.S.) [*30 days prior to the start of the new fiscal year*].

June 10 School district/BOCES publishes public notice stating that the proposed FY2016-17 budget is on file and stating the time and place for the budget hearing. This action must occur within ten days after submission of the proposed budget to the board (22-44-109, C.R.S.).

June 15 School district authorizes 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 (22-54-115(1.5) & (2), C.R.S.).

June 25 School district repays outstanding cash flow loans, if any, to State Treasurer (22-54-110(2)(a), C.R.S.). (or a later alternative date as determined by the State Treasurer)

June 25 School district repays outstanding contingency reserve loans, if any, to CDE.

June 30 Local board of education adopts FY2016-17 budget by appropriate resolution duly recorded. (22-44-110(4), C.R.S.).

June 30 FY2016-17 NCLB Consolidated Federal Application and Budget due to CDE.

June 30 FY2016-17 IDEA Federal Application Budget due to CDE

July 1 FY2016-17 required use of financial transparency website template on every local education provider (LEP) website

July 29 Last day for School Districts who have taken formal action to participate in an election to notify the county clerk.

July 31 Charter school expenditure reports due to CDE reporting how the charter school capital construction funding for the previous fiscal year was spent, for purposes of reporting to the Office of the State Auditor. (2-3-115, C.R.S.)

August 15 School district/BOCES/CSI submits pupil transportation reimbursement claim (Form CDE-40) to CDE for the July 1, 2015 – June 30, 2016, reimbursement period (22-51-105(1), C.R.S.).

August 15 Estimated date for CDE to open Data Pipeline system to receive school district/BOCES FY2015-16 financial data.

Aug 15-Oct 1 No earlier than August 15th and no later than October 1st, by a date determined by the local board of education, a charter school application must be filed for a charter school to be eligible for consideration for the following school year. (22-30.5-107(1), C.R.S.)

August 25 County assessor certifies to school district the total assessed valuation and the actual value of the taxable property in the district (39-5-128(1), C.R.S.)

August/

September A board of education shall establish and maintain a kindergarten program in connection with the schools of its district for instruction of children one year prior to the year in which such children would be eligible for admission to first grade. (22-32-119 (1),C.R.S.)

September 30 School districts shall provide to each charter school in the district an itemized accounting of all its central administrative overhead costs. Actual costs shall be the amount charged to the charter school (22-30.5-112(2)(a.4)(I). (within 90 days of fiscal year end)

September 30 The Institute shall provide 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 (22-30.5-513(2)(d)(I).

September 30 School districts shall provide to each charter school in the district an itemized accounting of all actual costs of district services the charter school chose, at its discretion, to purchase from the district (22-30.5-112(2)(a.4)(II).

September 30 The Institute shall provide to each institute charter school an itemized accounting of all actual costs of district services the charter school chose, at its discretion, to purchase from the district (22-30.5-513(2)(d)(II).

September 30 School districts’ “homeless child liaison” shall report the number of homeless children enrolled in district (22-33-103.5(7),C.R.S.).

September 30 District school board must file a request with the State Board, if desired, for a school to be designated as an “Alternative Education Campus”. (22-7-604.5(2)(a), C.R.S.)

September 30 File the FY2015-16 NCLB Consolidated Federal Annual Financial Report (AFR) with CDE.

September 30 File the FY2015-16 IDEA EOY Expenditure Submission Deadline

October 5 School district and Institute conducts pupil membership count (22-54-103(10)(a), C.R.S.) and later reports the count via the Data Pipeline.

October 5 Facility School or a State Program shall submit October pupil counts to CDE (22-54-129(3).

October 19 Last date for a school district seeking voter approval of bonded debt or other financial obligation to post or make available the required financial information per 1-7-908, C.R.S. (20 days before the election)

November 1 Optional date for all districts to use for identifying and counting Colorado Preschool Program preschool pupils and special education preschool pupils for funding. A district may use October 5 or November 1 counts for funding for preschool pupils only. Eliminates the need for waivers from pilot districts for preschool pupil alternative count dates.

November 10 Last date for school districts to submit October pupil membership count to CDE via the Data Pipeline system (22-54-112(2), C.R.S.). **All pupil membership counts must be completed by this date, even if the alternative count date of November 1 is used for preschool pupils.** (on or before November 10th)

November 10 The State Charter School Institute shall certify to the State Board of Education each institute charter school’s pupil enrollment and on-line enrollment. (22-30.5-513(3)(a) C.R.S. and 22-54-112(2)(c) C.R.S.).

November 10 The State Charter School Institute shall notify CDE as to whether each institute charter school is a qualified charter school. (22-30.5-513(3)(a) C.R.S.)

November 15 State Board shall approve the designation of alternative education campus for any public school for which a request is filed that meets the requirements of State Board Rule. (22-7-604.5(2)(a) C.R.S.)

November 20 School district provides to CDE, through the “directory process”, the names, addresses, positions, and term expirations of all school board members (22-32-109(1)(d),C.R.S.).

November 22 School district provides to CDE a copy of its official November 8, 2016, ballot questions or a copy of its official November 8, 2016, ballot marked with the word “sample” and the number of votes cast for the questions and the number of votes cast against the question. (CCR301-39, 2254-R-13.01)

November 30 Independent Auditor must provide the FY2015-16 Audit to the School District within five months following the close of the fiscal year. (29-1-606(1)(b)C.R.S.)

November 30 School district entitled to “Additional Funding”, if any, submits to CDE a certification signed by its auditor of its projected FY2016-17 spending limit pursuant to the Taxpayer’s Bill of Rights (TABOR) (22-54-104.3 (2.7), C.R.S.). Note: certification is not required if district previously has held a successful “de-Brucing” election.

December 2 Charter schools must submit the annual Charter School Capital Construction Funding Eligibility questionnaire (22-54-124,C.R.S.).

December 15 School district certifies to county commissioners, copied to CDE, the mill levies for the various property tax-supported funds of the district (39-5-128(1), C.R.S.).

December 31 School district/BOCES must approve their FY 2015-16 Data Pipeline financial data; must complete their Bolded Balance Sheet Report, Auditor’s Integrity Check Report, and must download their final Data Pipeline reports.

December 31 School district/BOCES must have their FY 2015-16 Audits postmarked to CDE and the Office of the State Auditor. Audits must have final copies of the “Auditor’s Integrity Check Report” bound in the audit and must include a copy of the “Bolded Balance Sheet Report” with the audit. (29-1-606(3), C.R.S.)

December 31 All negotiations between the charter school and the local board of education on the charter contract shall be concluded by, and all terms of the contract agreed upon, no later than ninety days after the local board of education rules by resolution on the application for a charter school unless the parties mutually agree to waive this deadline. (22-30.5-107(2),C.R.S.)

December/

January School district reports the estimated number of students expected to be enrolled in all “qualified” charter schools and institute charter schools during the next budget year. School district shall notify CDE as to whether each charter school is a qualified charter school.

January 15 Based upon evaluations of district preschool programs, CDE shall submit a report to the joint budget committee and to the house and senate committees on education on the effectiveness of the preschool program. (22-28-112,C.R.S.)

January 30 Prior to January 30th, the Colorado Educational and Cultural Facilities Authority shall submit a report to the State Auditor that includes information concerning the issuance of Qualified Charter School Bonds (22-30.5-409, C.R.S.)

January 31 After the adoption of the budget, the board may review and change the budget, with respect to both revenues and expenditures, at any time prior to January 31 of the fiscal year for which the budget was adopted.

February 1 CDE shall certify the total number of pupils expected to be enrolled in all qualified charter schools during the next budget year to the General Assembly. (22-54-124(3)(b), C.R.S.)

March 1 Local school boards who seek to retain exclusive chartering authority, in the event that criteria specified in 22-30.5-504(5)(b) no longer apply, must submit a written resolution to the Department of Education on or before March 1 of the fiscal year prior to that for which exclusive authority is to apply. (22-30.5-504(4)(a), C.R.S)

April 30 School districts receiving Colorado Preschool Program (CPP) funding complete the electronic CPP Reapplication and Annual Report.

15th of Month Approved Facility Schools or State Programs report to CDE its number of eligible out-of-district placed pupils, if any, served during the prior calendar month (22-54-129(4)(b), C.R.S.).

25th of Month School district receives state share via electronic wire funds transfer (22-54-115(3), C.R.S.).

Monthly School district notifies CDE of any potential Contingency Reserve assistance needs (22-54-117, C.R.S.).

Monthly CDE will distribute the “Per Pupil Capital Construction” moneys to charter schools and institute charter schools.(22-54-124(4),C.R.S.)

Quarterly District board of education must review financial condition of the school district. (22-45-102(1)(b), C.R.S.)

Continuing Any school district receiving capital construction funds will be subject to state audit.

Continuing School district must have third party trustee for bonds issued under the Colorado State Treasurer’s intercept program. (22-45-103(1)(b)(V) C.R.S)

Continuing Each school district which issues bonds or refunding bonds under the provisions of these articles shall file a report within ten days after the issuance of said bonds (sixty days for refunding bonds) with the state board of education (22-42-125, C.R.S.) & (22-43-108, C.R.S.).

Continuing Submit request for funds forms with the Grants Fiscal Management Services Unit for NCLB Consolidated Federal Grant program funding.

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 (based on *Section 22-54-129, C.R.S.*).

Elections For a complete calendar of election deadlines please visit:

[Colorado Department of State Elections Center](http://www.sos.state.co.us/pubs/elections/main.htm)