# CRF Office Hours: June 18th

1. Can you please tell us if we need to consult with NPS for the CRF funds?

**Answer:** There is no equitable distribution provision for CRF Last Update: 6-19-2020 5 to all non-public schools in the district’s boundary. funds; therefore, there is no requirement to share these funds with private schools.

1. How should we code the distribution of the CRF funds to our Charter School?

**Answer:** It will be flow through coding. Districts will record the CRF Revenue as Source 4000, Grant 4012. Districts send a portion of CRF to a Charter: Object Code 0529, Grant 4012.

1. How do we handle annual license expenditures under CRF? Are we allowed to charge the full annual fee to CRF or only half because it only goes thru December 30th?

**Answer:** Software licenses are allowable only to the extent of the period of funding. If subscription extends beyond the award period for ESSERF 6/30/21 for example, the difference would be expensed to general funds for periods beyond 6/30/21.

1. Clarification…If schools cut positions due to COVID, can they use CRF funds to bring back those positions (mostly teacher positions) moving forward?

**Answer:** They need to increase instructional hours whether it is remote, in person, or both, for it to be allowable. The expenditure has to be directly tied to COVID response.

1. Will the doc for CRF talk about staff time in terms of 'unique use of staff time back to start of COVID, e.g. nurses were doing things related directly to COVID & not normal nursing functions, could we recoup a portion of their time spent on COVID related directly to CRF -- even back to March. Also a lot of costs in staff related to getting kids back to school & the formulation of those plans, can staff time be recaptured for that. Kind of sounds like Kate was talking about

**Answer:** The question is whether or not is in the budget. Salary was in budget, so it would be excluded from CRF. However, if the nurse was budgeted for .5 and their hours were increased to more than .5, funds could be used.

1. Purchase more buses?

**Answer:** No, buses and other vehicles have a useful life of over one year and likely exceed the entity’s capitalization threshold and would not be eligible for CARES Act funding. However, CRF allocations may be used for the short-term lease expenses of, for example, temporary facilities to improve COVID-19 mitigation measures between March 1, 2020 and December 30, 2020.

1. If we have to furlough instructional days, can we add those days back (increase instructional time) by using CRF to “refund” the furloughed days?

**Answer:** Not just replacing, there needs to be an increase.

1. So just to confirm, the guidance will be provided tomorrow for CRF and ESSER? Where should we go to find this information? Is it ok to ask specific questions at this time?

**Answer:** You can find the guidance between CRF and ESSER on the [CARES Act Expenditure Types vs. Funding Sources: Guidance for Colorado School Districts Summer 2020](https://www.cde.state.co.us/communications/guidanceonallowableexpendituretypes)

1. So the base comparison for increasing instructional hours is March - June actual online instructional hours?

**Answer:** The base of instructional is Spring to Fall.

1. Why not buses - so how will we socially distance students especially SpED -- where is that $ supposed to come from?

**Answer:** Additional flexibility under ESSER. Under ESSER, the district must show that the expenditure is reasonable, necessary, and allocable for continuing or resuming educational services with the purpose of social distancing. Section 18003: Other activities necessary to the continuation of school is where this would fall under (12 bullet). LEA must maintain documentation.

1. We hired an extra custodial position to take on extra and enhanced cleaning procedures. This was not originally in our 20-21 budget, but has been put in to 20-21 budget. What documentation do I need to show it was not originally in the budget?

**Answer:** Most districts didn’t have adopted 20-21 budget prior to March 27, 2020. If the position was not in the 19-20 budget, the use of CRF funds would be allowable. The LEA will need to maintain documentation of why the budget was increased to include the expenses, including the level of shut-down.

1. For next year will I be able to use the CRF for 25 of the salary next year for at least 50% increase of instructional time. If so should I have my business manager use this salary for teachers for Sept, Oct and Nov?

**Answer:** If the district had determined the increase in instructional time (ex. 3 hours in Spring, 6 hours in Fall) at the school- and district-level, could code 50% of time to CRF and 50% to General Funds. Districts need to have a different line item in their budget for the salary being funded with the CRF funds that reflects the use of CRF funds through December 2021.

1. Follow-up to nursing and custodian, for the fall and winter from CRF, if their roles changed substantially would it be allowable?

**Answer:** Yes, for the fall, it would be.

1. We already have the CRF funds. Will we be required to complete some sort of budget on how we plan to use the funds, for approval?

**Answer:** There is not a requirement to complete a budget. If you have questions on what to spend funds on, CDE is happy to review it and provide guidance. The Governor’s Office would like to know whether districts will use all the funds or not. So once the guidance is out, we will be reaching out to see how much each district plans on using.

1. Teachers and paras were also contracted full time during March just like the nurses so we cannot use the fact that they were working less and more now in the fall and apply their time to CRF correct?

**Answer:** CDE will take this question back and work on guidance around “substantially different.”

1. If we had teachers that had to do PD days to learn how to do online teaching at the start of COVID we can't recapture their time for those PD days either?

**Answer:** Yes, **i**f cost is incurred between March 1, 2020 and December 30, 2020. Even if districts had previous professional development days scheduled, if the content of these days is focused on delivering remote learning and/or complying with public health orders, the district may use CRF funds to pay for staff time, registration fees, and/or travel costs for those days.

1. US Dept of Treasury guidance indicates that funds can be used for a substantially different use. Since we know that teachers spent a significant amount of their time developing remote learning versus actual instruction of delivery, it seems that we should be able to allocate that substantially different use to the funds in FY20

**Answer:** CDE will take this question back and work on guidance around “substantially different.”

1. What about admin staff in March or April who were repurposed to planning for Covid closures/opening/remote learning? This is not what they were budgeted to do. Is that substantially different?

**Answer:** CDE will take this question back and work on guidance around “substantially different.”

1. -Per Federal CRF FAQs- May 28, 2020, p. 1 -- The Guidance says a cost was not accounted for in the most recently approved budget if the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation. Therefore, what would qualify as a “substantially different use” for purposes of the Fund eligibility? -- Answer is: Costs incurred for a “substantially different use” include, but are not necessarily limited to, costs of personnel and services that were budgeted for in the most recently approved budget but which, due entirely to the COVID-19 public health emergency, have been diverted to substantially different functions. This would include, for example, …. the costs of diverting educational support staff or faculty to develop online learning capabilities, such as through providing information technology support that is not part of the staff or faculty’s ordinary responsibilities. My question -- is this therefore allowable for spring 2020 salaries?

**Answer:** CDE will take this question back and work on guidance around “substantially different.”

1. can you point us to where the 51% or more comes into play for substantially different use?

**Answer:** This is coming from the Treasury Guidance.

1. I should do this for 7/1 - 12/30 instead of September as that is the first pay for certified staff. Is it the 25% of salary or is it 50% of the salary?

**Answer:**

1. Can you use CRF funds for capital purchases related to improvements, upgrades, or expansion of school nursing stations, dividers, barriers, and/or ventilation to mitigate or respond to COVID-19 needs.

**Answer:** Yes, those are allowable to respond to COVID-19. The only exception is large equipment or cap equipment.

1. Are overtime expenses/hazard pay allowable?

**Answer:** If they are specific to COVID response, then yes, that is allowable.

1. So we have adopted budgets for 20-21 coming very soon - like days -- so how does that timing work on the positions and the % of time of people. E.g. nurses would be in our adopted budget that goes to the board on Tuesday -- we aren't taking them out, but we know they will spend significant COVID time in the fall and would want to put some of that time to CRF -- will this then be disallowed if they are in our board approved budget?

**Answer:** Make sure you have a budget adopted by June 30th and you can visit the budget later and appropriate CRFs.

1. If we have staff who are doing additional hours to plan and prepare for remote learning can we pay a stipend for those additional hours?

**Answer:** Yes, this will be allowable if it is specifically tied to COVID respond and above and beyond.

1. Can CRF funds cover "sick days" for people that were out due to having COVID or had to quarantine due to COVID?

**Answer:** CDE will have to take this question back and look into it.

1. Wouldn't anyone doing something substantially different inherently already have been in the budget?

**Answer:** CDE will take this question back and work on guidance around “substantially different.”

1. Subscriptions are were not on this year's budget are allowed, right? Are several year subscriptions allowed?

**Answer:** Software licenses are allowable only to the extent of the period of funding. So for the purposes of CRF, it wouldn't extend pass 12/30/2020

1. Can CRF funds cover "sick days" for people that might be out due to having COVID or quarantine due to COVID in 20-21 in leu of using their sick days accrued?

**Answer:** CDE will take this question back.

1. What is the district's requirement for oversight on charters flowthrough of CRF funds? Are they considered a sub grantee?

**Answer:** No, we sub grant to the districts.

1. For salaries and benefits for increased instructional time, can we pay for July and August. I thought you said six months.

**Answer:** It isallowable for increasing instructional hours and/or for activities tied specifically to COVID-19 where activities are taking place between March 1, 2020 - December 30, 2020. Not allowable: Prepaying the contract for the full year. Districts will have to find a different funding source for new hires starting December 31.

1. Is hazard pay(not budgeted) allowable in CRF?

**Answer:** Hazard pay is allowable in ESSERF and CRF as long as it is related to closures, disruptions, continuity of services., etc.

1. Was it mentioned when the guidance might be coming out?

**Answer:** We are hoping to get approval to publish/distribute the guidance by the end of the week

1. A clarification on the increased instructional hours topic -- If paid 100% of instructional salaries March - June but estimated instructional time is less than normal due to COVID and now we can increase to our normal schedule but the overall # of instructional staff / salaries doesn't change -- can we use as the base the est. # of instructional time in spring or in truth are we not increasing for the purposes of CRF

**Answer:** The performance measure is increasing instructional time.

1. Could we have answers around “substantially different” based on roles as examples for sy 20-21. In other words, would teachers work moving from face-to-face to online be allowable? Other staff roles as well. Specific examples would be good.

**Answer:** CDE will take this question back and work on guidance around “substantially different.”

1. if our transportation staff were not working but we continued to pay them in the Spring can we use 100% of their pay for 6 months or 50% of their total pay for next fiscal year? same with nursing?

**Answer:** Were there salaries in the budget as of March 27? For spring 2020 that would likely not be allowable under CRF because the expenses were budgeted.

1. Would you repeat your response for the multi-year license purchase question? Did you say that licenses can only be purchased up until December 31, 2020?

**Answer:** Yes, if purchase cost is incurred between March 1, 2020 and December 30, 2020 and facilitates distance learning for students and educators. Districts may use CRF funds for one-time purchase costs for the accrued cost up until December 30, 2020 if subscription extends beyond December 30, 2020.

1. Also we are responsible for making sure Charters follow the rules?

**Answer:** Yes.