



Critical Dates for Fiscal Year 2017-18

The due dates listed below include a statutory reference. The short descriptions provided do not necessarily enumerate every requirement of the statute. While the due date represents the last date of completion; action may be taken and is encouraged, as appropriate, prior to the due date.

- May 31 BUDGET. Preparation of budget. Submit the proposed budget to the board of education by May 31 (i.e., thirty days prior to the beginning of the budgeted fiscal year). C.R.S. 22-44-108.
- June 10 BUDGET. Notice of budget – publication. Within ten days after submission of the proposed budget, publish a notice stating that the proposed budget is on file, etc., and stating the date, time and place specified when the board of education will consider adoption of the proposed budget. C.R.S. 22-44-109.
- June 15 REVENUE DISTRIBUTIONS. Authorize 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. C.R.S. 22-54-115.
- June 25 CASH FLOW. Repay outstanding cash flow loans, if any, to State Treasurer; or later if alternative date provided by the State Treasurer. C.R.S. 22-54-110.
- June 25 CASH FLOW. Repay outstanding contingency reserve loans, if any, to CDE based on the agreement in the reserve request; or later if alternative date provided by CDE.
- June 30 BUDGET. Formally adopt, by appropriate resolution, the budget, the appropriation resolution and the use of a portion of beginning fund balance resolution, if necessary. C.R.S. 22-44-105, 22-44-107, 22-44-110.
- June 30 GRANTS. Submit FY2017-18 NCLB Consolidated Federal Application and Budget to CDE.
- June 30 GRANTS. Submit IDEA Federal Application Budget to CDE.
- July 1 COMPLIANCE. Ensure continuing compliance with financial transparency. C.R.S. 22-44-304.
- August 15 SUBMISSION. December financial data pipeline open to begin populating data. Due December 31.
- August 15 SUBMISSION. Submit to CDE the pupil transportation reimbursement claim (Form CDE-40). C.R.S. 22-51-105.
- August 25 MILL LEVY CERTIFICATION (preliminary values). County assessor certifies to school district the total assessed valuation and the actual value of the taxable property in the district. C.R.S. 39-5-128. *See also* December 10, December 15.
- September 30 CHARTER SCHOOL. Due date for submission to CDE of charter school expenditure reports reporting capital construction expenditures (Form CSCC-01); submission related to the Office of the State Auditor. C.R.S. 2-3-115; C.R.S. 22-54-124.



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- September 30 CHARTER SCHOOL. School district provides each charter school an itemized accounting of its central administrative overhead costs. Actual costs shall be the amount charged to the charter school. C.R.S. 22-30.5-112 (within 90 days of fiscal year end).
- September 30 CHARTER SCHOOL. School district provides each charter school an itemized accounting of all actual costs of district services the charter school chose to purchase from the district. C.R.S. 22-30.5-112.
- September 30 CSI. The Institute provides 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. C.R.S. 22-30.5-513.
- September 30 CSI. The Institute provides to each institute charter school an itemized accounting of all actual costs of Institute services the charter school chose to purchase from the institute. C.R.S. 22-30.5-513.
- September 30 GRANTS. File the IDEA end of year expenditure submission.
- September 30 GRANTS. File the NCLB Consolidated Annual Financial Report (AFR) with CDE.
- October 2 PUPIL COUNT. Conduct pupil membership count and mileage count. C.R.S. 22-54-103. *See also* November dates for certification of pupil count. *See also* November 1 for alternative preschool count date.
- October 2 PUPIL COUNT. Facility School and State Program submits October pupil counts to CDE. C.R.S. 22-54-129.
- November 1 PUPIL COUNT. Optional. Conduct Colorado Preschool Program pupil membership count and special education preschool pupils. *See also* October 1 for alternative preschool count date.
- November 10 PUPIL COUNT. Charter School Institute shall certify to the State Board of Education each institute charter school's pupil enrollment and on-line enrollment. C.R.S. 22-30.5-513, 22-54-112.
- November 10 PUPIL COUNT. Final day to submit October pupil member count via Data Pipeline. C.R.S. 22-54-112. Submission shall be completed even if the alternative later count date of November 1 is used for preschool pupils.
- November 30 FINANCIAL AUDIT. Independent Auditor provides financial audit to the board of education within five months following the close of the fiscal year. C.R.S. 29-1-606.
- November 30 FINANCIAL AUDIT. School district entitled to "Additional Funding," if any, submits to CDE a certification signed by its auditor of its projected spending limit pursuant to the Taxpayer's Bill of Rights (TABOR). C.R.S. 22-54-104.3. *Note:* certification is not required if school district previously held a successful "de-Brucing" election.
- December 2 CHARTER SCHOOL. Submit the annual Charter School Capital Construction Funding Eligibility questionnaire. C.R.S. 22-54-124.



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| December 10 | MILL LEVY CERTIFICATION (final). County assessor certifies to school district the total assessed valuation and the actual value of the taxable property in the district. C.R.S. 39-1-111; 39-5-128. |
| December 15 | MILL LEVY CERTIFICATION. Certify to board(s) of county commissioners, copied to CDE, the mill levies for the various property tax-supported funds of the district. C.R.S. 22-40-102; 39-5-128. The county(ies) may request copies be sent to the Assessor, the Treasurer and other entities within the county(ies). |
| December 31 | SUBMISSION. Approve Data Pipeline financial data, complete Bolded Balance Sheet Report, Auditor's Integrity Check Report and download final Data Pipeline Reports. |
| December 31 | SUBMISSION. Submit financial audit to CDE and the Office of the State Auditor. Audit must contain the Auditor's Integrity Check Report bound in the audit; include a copy of the Bolded Balance Sheet with the audit submission. Submit the Assurances for Financial Accreditation form. Compliance met by email or postmark date. C.R.S. 29-1-606; 22-11-206. |
| January 31 | BUDGET. The board may review and change the adopted budget, with respect to both revenues and expenditures, at any time prior to January 31. C.R.S. 22-44-110. <i>Note:</i> depending on the budget adjustment, may require an appropriation resolution and/or a use of a portion of beginning fund balance resolution. |
| 1 st of Month | GRANTS. Submit requests for funds with the Grants Fiscal Management Services Unit for NCLB Consolidated Federal Grant program funding. |
| 15 th of Month | PUPIL COUNT. Facility School or State Program reports to CDE the number of eligible out-of-district placed pupils, if any, served during the prior calendar month. C.R.S. 22-54-129. |
| 25 th of Month | REVENUE DISTRIBUTIONS. State transmits state share payments to school districts. C.R.S. 22-54-115. |
| Monthly | CASH FLOW. Notify CDE of any potential Contingency Reserve assistance needs. C.R.S. 22-54-117. |
| Monthly | REVENUE DISTRIBUTIONS. CDE transmits Per Pupil Capital Construction moneys to charter schools and institute charter schools. C.R.S. 22-54-124. |
| Monthly | NUTRITION. Submit reimbursement requests to the Office of School Nutrition. |
| Quarterly | COMPLIANCE. Board of education reviews financial condition of the school district. C.R.S. 22-45-102. |
| Continuing | BONDS. Upon issuance of bonds or refunding bonds, submit a report within ten days after sale (sixty days for refunding bonds) to the state board of education. C.R.S. 22-42-125; 22-43-108. |



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. C.R.S. 22-54-129.

Pupil and At-Risk Count, Transportation. *See* additional information, <https://www.cde.state.co.us/cdefinance/auditunit>, <https://www.cde.state.co.us/cdefinance/sftransp>, https://www.cde.state.co.us/datapipeline/snap_studentoctober.

Elections *See* Colorado Department of State, Elections and Voting, <http://www.sos.state.co.us/pubs/elections/main.html>, and Colorado Association of School Boards, <http://www.casb.org/Domain/112>.