

Critical Dates for Fiscal Year 2023-24

The due dates listed below include a statutory reference, as appropriate. 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.

Date	Category	Reference	Description
May 31	BUDGET	CRS 22-44-108	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).
June 10	BUDGET	CRS 22-45-109	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. Section 22-44-109.
June 15	REVENUE	CRS 22-54-115	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.
June 25	CASH FLOW	CRS 22-54-110	Repay outstanding cash flow loans, if any, to State Treasurer; or later if alternative date provided by the State Treasurer. Section 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	CRS 22-104-105 CRS 22-44-107, CRS 22-44-110	Formally adopt, by appropriate resolution, the budget, the appropriation resolution and the use of a portion of beginning fund balance resolution, if necessary.
June 30	NUTRITION	7 CFR 210.14(e)	Submit paid lunch equity (PLE) tool to CDE School Nutrition Unit for approval. Only submit a paid lunch equity (PLE) tool to CDE School Nutrition Unit for approval if NOT participating in Healthy School Meals for All (HSMA).
June 30	GRANTS		Deadline for submission of FY2023-24 ESSA Consolidated Federal Application and Budget to CDE.
June 30	GRANTS		Deadline for submission of IDEA Federal Application Budget to CDE.
July 1	COMPLIANCE	CRS 22-44-304	Ensure continuing compliance with financial transparency.
August 1	NUTRITION		Update Federal meal reimbursement rates .
Aug 16	SUBMISSION		December financial data pipeline open to begin populating data. Due December 31 (soft open August 1).



Aug 25	MILL LEVY CERTIFICATION	CRS 39-5-128	County assessor certifies to school district the total assessed valuation and the actual value of the taxable property in the district. Section 39-5-128. <i>See also</i> December 10, December 15
Sept 15	SUBMISSION	CRS 22-51-105	Submit to CDE the pupil transportation reimbursement claim (Form CDE-40) for the FY21-22 entitlement period.
Sept 30	CHARTER SCHOOL	CRS 22-30.5-112	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. Section 22-30.5-112 (within 90 days of fiscal year end).
Sept 30	CHARTER SCHOOL	CRS 22-30.5-112	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. Section 22-30.5-112
Sept 30	CSI	CRS 22-30.5-513	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. Section 22-30.5-513
Sept 30	CSI	CRS 22-30.5-513	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. Section 22-30.5-513
Sept 30	GRANTS		Deadline for submission of IDEA end of year expenditures to CDE.
Sept 30	GRANTS		Deadline for submission of FY2022-23 ESSA Consolidated Grants Final Expenditure Report to CDE.
Sept 15	NUTRITION	7 CFR 210.9	Annual Renewal Application in CN Portal
Oct 2	PUPIL COUNT		Conduct pupil membership count. Section 22-54-103. <i>See also</i> November dates for certification of pupil count. <i>See also</i> November 1 for alternative preschool count date.
Oct 2	OFFICIAL MILEAGE COUNT		Official mileage count date for the CDE-40; FY21-22 entitlement period.
Oct 31	CHARTER SCHOOL	CRS 2-3-115, CRS 22-54-154	Due date for submission of the Charter School Capital Constructions fund expenditure report (Form CSCC-01); due date for submission of the annual Charter School Capital Construction Funding Eligibility questionnaire to CDE. Section 22-54-124



Nov 10	PUPIL COUNT	CRS 22-54-112	<p>Final day to submit October pupil membership count via Data Pipeline. Section 22-54-112. Submission shall be completed even if the alternative later count date of November 1 is used for preschool pupils.</p> <ul style="list-style-type: none"> The secretary of the board of education of each district shall certify to the state board the pupil enrollment, the online pupil enrollment, the extended high school pupil enrollment, and the preschool program enrollment of the district taken in the preceding October or previously in November. The secretary of the state charter school institute board shall certify to the state board the pupil enrollment and the online pupil enrollment of each institute charter school taken in the preceding October.
Nov 21	ELECTIONS	1 C.C.R. 13.01	Submit Report of November 2023 Elections to CDE.
Nov 22	PUPIL (DUPLICATE) COUNT		Final day to submit updated October pupil membership count, based on duplicate count decisions, via Data Pipeline
Nov 30	FINANCIAL AUDIT	CRS 29-1-606	Independent Auditor provides financial audit to the board of education within five months following the close of the fiscal year. Section 29-1-606.
Nov 30	FINANCIAL AUDIT	CRS 22-54-104.3	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). Section 22-54-104.3. <i>Note:</i> certification is not required if school district previously held a successful “de-Brucing” election.
Nov 30	NUTRITION	7 CFR 210.19(a)(1), 1 C.C.R. 301-11-3.03 (8)	Submit excess net cash spending plans to CDE School Nutrition Unit for approval. 7 CFR 210.19(a)(1) and 1 C.C.R. 301-11-3.03(8).
Dec 8	MILL LEVY CERTIFICATION (final)	CRS 39-1-111, CRS 39-5-128	County assessor certifies to school district the total assessed valuation and the actual value of the taxable property in the district. Sections 39-1-111; 39-5-128.
Dec 15	MILL LEVY CERTIFICATION	CRS 22-40-102 CRS 39-5-128	Certify to board(s) of county commissioners, copied to CDE, the mill levies for the various property tax-supported funds of the district. Sections 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).
Dec 31	SUBMISSION		Approve Data Pipeline financial data, complete Bolded Balance Sheet Report, Auditor’s Integrity Check Report and download final Data Pipeline Reports.



Dec 31	SUBMISSION	CRS 29-1-606 CRS 22-11-206	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. Section 29-1-606; 22-11-206.
Jan 31	BUDGET	CRS 22-44-110	The board may review and change the adopted budget, with respect to both revenues and expenditures, at any time prior to January 31. Section 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.
March 1	COMPLIANCE		Post the required FY2022-23 financial data file to the district’s financial transparency webpage. CDE uses the district’s financial data to populate Financial Transparency for Colorado Schools .
1 st of Month	GRANTS		Submit Requests for Funds forms with the Office of Grants Fiscal for ESSA, IDEA and Formula ESSER federal reimbursement grants.
1 st of Month	NUTRITION	7 CFR Part 210.8(b)(1)	BEST PRACTICE. Submit Child Nutrition reimbursement claims via the online claim system. 7 CFR Part 210.8(b)(1). Note the guidance from the School Nutrition Unit, School Nutrition Claims .
1 st of Month	NUTRITION	7 CFR 210.18(g)(1)(i)	Direct Certification Matching
15 th of Month	PUPIL COUNT	CRS 22-54-129	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. Section 22-54-129.
15 th of Month	GRANTS		Submit Requests for Funds forms with the Office of Grants Fiscal for IDEA and Competitive federal reimbursement grants.
25 th of Month	REVENUE DISTRIBUTIONS	CRS 22-54-115	State transmits state share payments to school districts. Section 22-54-115.
Monthly	REVENUE DISTRIBUTIONS	CRS 22-54-124	CDE transmits Per Pupil Capital Construction moneys to charter schools and Institute charter schools.
Monthly	CASH FLOW	CRS 22-54-117	Notify CDE of any potential Contingency Reserve assistance needs.
Quarterly	COMPLIANCE	CRS 22-45-102, CRS 22-32-109	Board of education reviews financial condition of the school district; the review must include the expected year-end fund balances. Sections 22-45-102; 22-32-109.
Continuing	BONDS		Submit annual financial information under SEC Rules and the Continuing disclosure Certificate on or before the date specified in the certificate via EMMA Dataport.



Continuing	BONDS	CRS 22-42-125, CRS 22- 43-108	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. Sections 22-42-125; 22-43-108.
Continuing	BONDS		Submit via EMMA Dataport notice of a material event as specified under SEC Rules and Continuing Disclosure Certificate in a timely manner not in excess of ten business days after the occurrence of the event.
Continuing		CRS 22-54-129	On or before the 15 th 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 15 th day of each month following a month where a jail or facility reported the number juveniles who received educational services at the jail or 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. Section 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>.

EMMA Dataport
<https://dataport.emma.msrb.org/AboutDataport.aspx?ReturnUrl=%2fSubmission%2fSubmissionPortal.aspx>