



	<p>processes virtual</p>	<p>the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 [CARES Act, Section 18003(d)(12) - other activities necessary to maintain the operation of and continuity of services and continuing to employ the existing staff of the LEA].</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(R) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></p> <p><i>Revised 09/20/21</i></p>	<p>incurred between March 1, 2020 and December 30, 2021 and facilitate distance learning for students and educators and/or are necessary to comply with State and local public health orders. (Addendum A - 1. and 6.)</p>
34	<p>Costs of unemployment insurance</p>	<p>Yes, if necessary, reasonable, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between</p>	<p>Yes, funds may be used to pay for unemployment insurance costs incurred by the recipient as an employer. (Treasury FAQs)</p>



		<p>March 13, 2020 and September 30, 2021 [CARES Act, Section 18003(d)(12) - other activities necessary to maintain the operation of and continuity of services and continuing to employ the existing staff of the LEA].</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(R) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></p> <p><i>Revised 09/20/21</i></p>	
35	Cost of expanded workers' compensation coverage	<p>Yes, if necessary, reasonable, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 [CARES Act, Section 18003(d)(12) - other activities necessary to maintain the operation of and continuity of services and continuing to</p>	<p>Yes, increased workers compensation cost to the government due to the COVID-19 public health emergency incurred between March 1, 2020 and ending December 30, 2021 is an allowable expense. (Treasury FAQs)</p>



		<p>employ the existing staff of the LEA].</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(R) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</p> <p>Revised 09/20/21</p>	
36	Student Interns	<p>Yes, if necessary, reasonable, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 [CARES Act, Section 18003(d)(12) - other activities necessary to maintain the operation of and continuity of services and continuing to employ the existing staff of the LEA].</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section</p>	<p>Yes, allowable for increasing instructional hours and/or for activities tied specifically to COVID-19 where activities are taking place between March 1, 2020 - December 30, 2021 . Not allowable: Pre-paying the contract for the full year. Districts will have to find a different funding source for new hires starting December 31.</p> <p>Allowable Example: Hiring new staff members who are substantially dedicated to supporting the district’s COVID-19 response in the area of any allowable use.</p>



		<p>313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(R) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></p> <p><i>Revised 09/20/21</i></p>	<p>(Addendum A)</p>
37	Hiring Substitute Teachers	<p>Yes, if necessary, reasonable, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 [CARES Act, Section 18003(d)(12) - other activities necessary to maintain the operation of and continuity of services and continuing to employ the existing staff of the LEA]. (Added 9/1/2020).</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services]</p>	<p>Yes, hiring substitute teachers due to teacher absences due to the COVID-19 public health emergency incurred between July 1, 2020 and ending December 30, 2021 is an allowable expense.</p>



		<p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(R) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></p> <p><i>Revised 09/20/21</i></p>	
<p>D.) Educational Materials & Supports - CRF: The following expenditures fall within the broad allowable use category of facilitating distance learning.</p>			
#	Expenditure Type	<p>ESSER I, II, & III 90% Allocation and ESSER I & II Supplemental Funds (effective March 13, 2020)</p> <p><i>Additional information on allowable uses under ESEA, IDEA, etc. can be found here.</i></p> <p><i>**Must be reasonable and necessary as a part of the LEA's plans to prepare for, respond to, or prevent the spread of COVID-19.</i></p>	CRF Allocation
38	Development of remote or online learning capabilities	<p>Yes, if necessary, reasonable, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 [CARES Act, Section 18003(d)(9) - purchasing educational technology for students, including hardware, software, and connectivity or (12)].</p>	<p>Yes, if costs for the development of remote or online learning capabilities are incurred between March 1, 2020 and December 30, 2021 and facilitates distance learning for students and educators.</p> <p>(Addendum A - 6.)</p> <p>Note: The development of remote or online learning capabilities is distinct from the delivery of remote learning itself. Delivering</p>



		<p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section 313(d)(9) or (15) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(J) - ...providing technology for online learning to all students..., (K) - Purchasing educational technology for students..., or (R) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></p> <p><i>Revised 09/20/21</i></p>	<p>remote or online instruction in lieu of in-person instruction is not an allowable CRF expense per the US Treasury. This includes daily lesson planning, teaching, student interaction and the other regular duties that teaching staff would normally have in an in-person learning environment.</p> <p>However, a school or district’s development of remote or online learning capabilities, which may include curriculum or online learning platform development or selection, planning or systems development, is an allowable CRF expense. (Treasury FAQs)</p>
39	<p>Online learning platform subscriptions Or Online course enrollment (added 7/30/2020)</p>	<p>Yes, if necessary, reasonable, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 [CARES Act, Section 18003(d)(9) - purchasing educational technology for students, including hardware, software, and connectivity].</p> <p>Licenses and subscriptions must be prorated for the grant award period.</p>	<p>Yes, if purchase cost is incurred between March 1, 2020 and December 30, 2021 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, 2021 if subscription extends beyond December 30, 2021 . (Addendum A - 6.) Colorado Empowered Learning offers various options to school districts, some of these are priced for a semester and others</p>



		<p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section 313(d)(9) - purchasing educational technology for students, including hardware, software, and connectivity]</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(J) - ...providing technology for online learning to all students..., (K) - Purchasing educational technology for students..., or (R) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></p> <p><i>Revised 09/20/21</i></p>	<p>are priced for an entire school year. The full expenditure for options for the fall semester are eligible for CRF. Only half of the expenditure for options for the entire school year are eligible for CRF; other funding sources must be used to cover the remaining portion of these costs. (Added 7/31/2020)</p>
40	Educational software / intervention subscriptions	<p>Yes, if necessary, reasonable, and allocable y for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 [CARES Act, Section 18003(d)(9) - purchasing educational technology for students, including hardware, software, and connectivity or (12)].</p> <p>Licenses and subscriptions costs that will exceed the grant award period must be prorated and</p>	<p>Yes, if purchase cost is incurred between March 1, 2020 and December 30, 2021 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, 2021 if subscription extends beyond December 30, 2021 . (Addendum A - 6.)</p>



		<p>cannot be prepaid.</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section 313(d)(9) - purchasing educational technology for students, including hardware, software, and connectivity]</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(J) - ...providing technology for online learning to all students..., (K) - Purchasing educational technology for students..., or (R) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></p> <p><i>Revised 09/20/21</i></p>	
41	Curriculum to support remote learning	<p>Yes, if reasonable, necessary, and allocable to one of the allowable activities list in [CARES Act, Section 18003(d)(1)-(12)] for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 .</p> <p>May also use ESSER funds for planning and coordinating how to ensure educational services</p>	<p>Yes, if purchase cost is incurred between March 1, 2020 and December 30, 2021 and facilitates distance learning for students and educators. (Addendum A - 6.)</p>



		<p>can continue consistent with federal, state, or local requirements [CARES Act, Section 18003(d)(8) - planning and coordinating during long-term closures].</p> <p>LEA will need to demonstrate how such purchases aid in regular and substantive educational interaction between students and their classroom instructors [Section 18003(d)(9)], how will aid with planning or coordinating how to ensure educational services can continue [Section 18003(d)(8)], or how are necessary to maintain the operation of and continuity of services [Section 18003(d)(12)].</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section 313(d)1-15) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(A-R)]</p> <p><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></p> <p><i>Revised 09/20/21</i></p>	
42	Supplies to support remote learning	Yes, if necessary, reasonable, and allocable for the purposes of continuing educational services	Yes, if purchase cost is incurred between March 1, 2020 and December 30, 2021 and



		<p>during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 [CARES Act, Section 18003(d)(9) - purchasing educational technology for students, including hardware, software, and connectivity].</p> <p>LEA will need to demonstrate how such purchases aid in regular and substantive educational interaction between students and their classroom instructors [Section 18003(d)(9)], how supplies will aid with planning or coordinating how to ensure educational services can continue [Section 18003(d)(8)], or how supplies are necessary to maintain the operation of and continuity of services [Section 18003(d)(12)].</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section 313(d)(9) or (15) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(J) - ...providing technology for online learning to all students..., (K) - Purchasing educational technology for students..., or (R) - other activities that are necessary to maintain the operation of and continuity of services]</p>	<p>facilitates distance learning for students and educators. (Addendum A - 6.)</p>
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		<p><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></p> <p><i>Revised 09/20/21</i></p>	
43	Printing or reproduction costs	Same response as “Supplies” above	<p>Yes, if purchase cost is incurred between March 1, 2020 and December 30, 2021 and printing or reproduction facilitates distance learning for students and educators. (Addendum A - 6.)</p>
<p>E.) Facilities & Health and Safety - The following expenditures fall within the broad allowable use category of public health expense.</p>			
#	Expenditure Type	<p>ESSER I, II, & III 90% Allocation and ESSER I & II Supplemental Funds (effective March 13, 2020)</p> <p><i>Additional information on allowable uses under ESEA, IDEA, etc. can be found here.</i> <i>**Must be reasonable and necessary as a part of the LEA’s plans to prepare for, respond to, or prevent the spread of COVID-19.</i></p>	CRF Allocation
44	Cleaning and/or sanitizing supplies	<p>Yes, if reasonable, necessary, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 [for ESSER I, CARES Act, Section 18003(d)(7)] and March 13, 2020 through September 30, 2022 [for ESSER II, CRSSA Act, Section 313(d)(7)].</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section</p>	<p>Yes, if purchase cost is incurred between March 1, 2020 and December 30, 2021 and supplies are intended to limit transmission of the COVID-19 virus among students and faculty including cleaning, sanitizing and ventilating school, and administration buildings. (Addendum A - 3.)</p>



		<p>2001(e)(2)(I) - Purchasing supplies to sanitize and clean the facilities of a local education agency...] All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</p> <p>Revised 9/20/21</p>	
45	<p>Personal Protective Equipment (PPE): Masks, Gloves, thermometers, etc.</p>	<p>Yes, if reasonable, necessary, and allocable to one of the allowable activities list in [CARES Act, Section 18003(d)(1)-(12)], incurred between March 13, 2020 and September 30, 2021 [for ESSER I, CARES Act, Section 18003(d)(7)] and March 13, 2020 through September 30, 2022 [for ESSER II, CRSSA Act, Section 313(d)(7)].</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(I) - Purchasing supplies to sanitize and clean the facilities of a local education agency...]</p> <p>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</p> <p>Revised: 9/20/21</p>	<p>Yes, if purchase cost is incurred between March 1, 2020 and December 30, 2021 and PPE is intended to protect the health of students, faculty and administrators exposed or at risk of exposure to COVID-19, including nursing care, sick leave, temperature monitoring, and school health clinics. (Addendum A - 4.)</p>
46	<p>Supplies and technology for health screening, including COVID-19 testing of students and teachers. (updated 8/20/2020)</p>	<p>Yes, if reasonable, necessary, and allocable to one of the allowable activities list in [CARES Act, Section 18003(d)(1)-(12)] , incurred between March 13, 2020 and September 30, 2021 [for ESSER I], and March 13, 2020 through</p>	<p>Yes, if purchase cost is incurred between March 1, 2020 and December 30, 2021 and supplies are intended to limit transmission of the COVID-19 virus and protect the health of students, faculty, and</p>



		<p>September 30, 2022 [for ESSER II, CRSSA Act, Section 313(d)(1) - (15)].</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(I) - Purchasing supplies to sanitize and clean the facilities of a local education agency...]</p> <p>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</p> <p>Reviewed 2/1/21</p>	<p>administrators. (Addendum A - 4.) Yes, COVID-19 testing of students and teachers is an allowable public health measure. (Added 8/20/2020)</p>
47	Reconfiguring school buildings: staff time	<p>Yes, if reasonable and necessary to prevent, prepare for, or respond to COVID-19, and incurred between March 13, 2020 and September 30, 2021 [CARES Act, Section 18003(d)(12)] and March 13, 2020 through September 30, 2022 [for ESSER II, CRSSA Act, Section 313(d)(13-15)].</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(J) - Planning for, coordinating, and implementing activities during long-term closures, (Q) Developing strategies and implementing public health protocols...to effectively maintain the health and safety of students, educators, and other staff, or (R) other activities that are necessary to maintain the operation of and continuity of services...]</p>	<p>Yes, if staff time cost is incurred between March 1, 2020 and December 30, 2021 that is above existing staff cost and staff time is used for modifications / renovations necessary to comply with State and local public health orders and/or to prepare for school closures and reopenings, including but not limited to planning, human resources, and parent communication. (Addendum A - 1. and 2.)</p>



		<p><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></p> <p><i>Reviewed 9/20/21</i></p>	
48	<p>Reconfiguring buildings: supplies or materials to facilitate physical distancing and/or reduce sharing of items in schools</p>	<p>Yes, if reasonable, necessary, and allocable to one of the allowable activities list in [CARES Act, Section 18003(d)(12)] for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 .</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section 313(d)(13-15)]</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(J) - Planning for, coordinating, and implementing activities during long-term closures, (Q) Developing strategies and implementing public health protocols...to effectively maintain the health and safety of students, educators, and other staff, or (R) other activities that are necessary to maintain the operation of and continuity of services...]</p> <p><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to</i></p>	<p>Yes, if purchase cost is incurred between March 1, 2020 and December 30, 2021 and supplies or materials support modifications necessary to comply with State and local public health orders and address the COVID-19 public health emergency. These costs are allowable as long as they do not increase the useful life of the building. (Addendum A - 1.)</p>



		<p>COVID-19.</p> <p>Revised 09/20/21</p>	
49	Reconfiguring buildings: furniture	<p>Yes, if reasonable, necessary, and allocable to one of the allowable activities list in [CARES Act, Section 18003(d)(1)-(12)] for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 .</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section 313(d)(13-15)].</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(Q) Developing strategies and implementing public health protocols...to effectively maintain the health and safety of students, educators, and other staff, or (R) other activities that are necessary to maintain the operation of and continuity of services...]</p> <p>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</p> <p>Revised 09/20/21</p>	<p>Yes, if purchase cost is incurred between March 1, 2020 and December 30, 2021 and furniture supports modifications necessary to comply with State and local public health orders and address the COVID-19 public health emergency. (Addendum A - 1.)</p>



50	Leasing or Temporarily Paying for Additional Space to Accommodate Space Needs (in the event that existing buildings do not have capacity to allow for modifications to address social distancing challenges)	<p>Yes, if reasonable, necessary, and allocable to one of the allowable activities list in [CARES Act, Section 18003(d)(12)] for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 .</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section 313(d)(13-15)]</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(Q) Developing strategies and implementing public health protocols...to effectively maintain the health and safety of students, educators, and other staff, or (R) other activities that are necessary to maintain the operation of and continuity of services...]</p> <p><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></p> <p><i>Revised 09/20/21</i></p>	<p>Yes, if lease or other cost is incurred between March 1, 2020 and December 30, 2021 and leased space supports modifications necessary to comply with State and local public health orders and address the COVID-19 public health emergency. (Addendum A - 1.)</p>
51	Purchasing modulars and/or purchasing and/or constructing buildings to accommodate physical distancing	<p>Updated on 10/6/20 Based on Guidance from the U.S. Department of Education:</p> <ul style="list-style-type: none"> Because ESSER funds may be used for “any activity authorized by the ESEA,” 	As with all uses of payments from the Fund, the use of payments to acquire or improve property is limited to that which is necessary due to the COVID-19 public health emergency. In the context of



		<p>and construction is an allowable activity under the ESEA’s Impact Aid program, an LEA may use ESSER funds for construction, subject to prior written approval by its SEA. See section 18003(d)(1) of the CARES Act, Title VII of the ESEA, and 2 CFR § 200.439(b)(1).</p> <ul style="list-style-type: none"> Specifically, the Impact Aid definition of “construction” includes remodeling and renovations, under which many activities related to COVID-19 would likely fall. As is the case with all activities charged to the ESSER Fund, construction costs must be reasonable and necessary to meet the overall purpose of the program, which is “to prevent, prepare for, and respond to” the COVID-19 pandemic. See CARES Act Department of Education, Education Stabilization Fund heading and 2 CFR §§ 200.403-200.405. This might include renovations that would permit an LEA to clean effectively (e.g., replacing old carpet with tile that could be cleaned more easily) or create a learning environment that could better sustain social distancing (e.g., bringing an unused wing of a school into compliance with fire and safety codes in order to reopen it to create more space for students to maintain appropriate social distancing). 	<p>acquisitions of equipment or leased property, this means that the acquisition itself must be necessary. In particular, a government must (i) determine that it is not able to meet the need arising from the public health emergency in a cost-effective manner by leasing equipment or by improving property already owned and (ii) maintain documentation to support this determination. Likewise, an improvement, such as the installation of modifications to permit social distancing, would need to be determined to be necessary to address the COVID-19 public health emergency.</p> <p>Previous guidance regarding the requirement that payments from the Fund may only be used to cover costs that were incurred during the period that begins on March 1, 2020, and ends on December 30, 2021 focused on the acquisition of goods and services and leases of equipment, but the same principles apply to acquisitions and improvements of equipment as well as leases of property. Such acquisitions and improvements must be completed and the acquired or equipment be put to use in service of the COVID-19-related use for which it was acquired or improved by December 30. Finally, as with all costs covered with payments from the Fund, such costs must not have been previously</p>
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		<ul style="list-style-type: none"> Approved construction projects must comply with applicable Uniform Guidance requirements, as well as the Department’s regulations regarding construction at 34 CFR § 76.600. As is the case with all construction contracts using laborers and mechanics financed by federal education funds, an LEA that uses ESSER funds for construction contracts over \$2,000 must meet all Davis-Bacon prevailing wage requirements and include language in the construction contracts that all contractors or subcontractors must pay wages that are not less than those established for the locality of the project (prevailing wage rates). (See 20 U.S.C. 1232b Labor Standards.) <p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section 313(d)(13-15)].</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(Q) Developing strategies and implementing public health protocols...to effectively maintain the health and safety of students, educators, and other staff, or (R) other activities that are necessary to maintain the operation of and continuity of services...]</p>	<p>accounted for in the budget most recently approved as of March 27, 2020.</p> <p>As an example, the lease of modular units (building) to expand classroom availability directly affects social distancing. Also, the upgrade and improvement of an HVAC system to respond directly to the public health emergency by providing cleaner air, more air flow, etc., would also be an allowable usage of CRF funds.</p> <p>The acquisitions/modifications must be installed and completed by 12/30 (no accruals), and only the lease portion applicable to the CRF availability of funds is that portion expensed from March through Dec.</p>
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		<p><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></p> <p><i>Revised 09/20/21</i></p>	
52	Purchasing buses or other vehicles to accommodate physical distancing	<p>Yes, if necessary, reasonable, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 [CARES Act, Section 18003(d)(12) - other activities necessary to maintain the operation of and continuity of services and continuing to employ the existing staff of the LEA].</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services].</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(Q) Developing strategies and implementing public health protocols...to effectively maintain the health and safety of students, educators, and other staff, or (R) other activities that are necessary to maintain the operation of and continuity of services...]</p> <p><i>All ESSER-funded activities must be necessary</i></p>	<p>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, 2021 . (Addendum A - 1.) (Treasury FAQs)</p>



		<p><i>to prevent, prepare for, or respond to COVID-19.</i></p> <p>Prior written approval (final approval on the ESSER application) from CDE is required before the direct charge rate to the ESSER funds.</p> <p>Reasonableness includes being able to demonstrate that purchasing a bus is a more cost-effective approach than other alternative solutions (e.g., leasing a bus).</p> <p>LEA purchasing and procurement policies must be followed, including following the capitalization policies. If depreciation is applied for capitalized equipment, then it must also be applied to bus purchases.</p> <p>State safety requirements for purchasing vehicles must also be met.</p> <p><i>Revised 09/20/21</i></p>	
53	Purchasing large pieces of equipment, i.e. for cleaning, that are considered capital equipment purchases	<p>Yes, if necessary, reasonable, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 [CARES Act, Section 18003(d)(12) - other activities necessary to maintain the operation of and continuity of services and continuing to employ the existing staff of the LEA].</p>	As with all uses of payments from the Fund, the use of payments to acquire or improve property is limited to that which is necessary due to the COVID-19 public health emergency. In the context of acquisitions of equipment or leased property, this means that the acquisition itself must be necessary. In particular, a government must (i) determine that it is not able to meet the need arising from the



		<p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services].</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(R) other activities that are necessary to maintain the operation of and continuity of services...]</p> <p><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></p> <p>Reasonableness includes being able to demonstrate that purchasing such equipment is a more cost-effective approach than other alternative solutions (e.g., leasing for a temporary period of time).</p> <p>LEA purchasing and procurement policies must be followed, including following the capitalization policies. If depreciation is applied for capitalized equipment, then it must also be applied to bus purchases.</p> <p><i>Revised 09/20/21</i></p>	<p>public health emergency in a cost-effective manner by leasing equipment or by improving property already owned and (ii) maintain documentation to support this determination. Likewise, an improvement, such as the installation of modifications to permit social distancing, would need to be determined to be necessary to address the COVID-19 public health emergency.</p> <p>Previous guidance regarding the requirement that payments from the Fund may only be used to cover costs that were incurred during the period that begins on March 1, 2020, and ends on December 30, 2021 focused on the acquisition of goods and services and leases of equipment, but the same principles apply to acquisitions and improvements of equipment as well as leases of property. Such acquisitions and improvements must be completed and the acquired or equipment be put to use in service of the COVID-19-related use for which it was acquired or improved by December 30. Finally, as with all costs covered with payments from the Fund, such costs must not have been previously accounted for in the budget most recently approved as of March 27, 2020.</p> <p>As an example, the lease of modular units (building) to expand classroom availability directly affects social distancing. Also, the upgrade and improvement of an HVAC</p>
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			<p>system to respond directly to the public health emergency by providing cleaner air, more air flow, etc., would also be an allowable usage of CRF funds.</p> <p>The acquisitions/modifications must be installed and completed by 12/30 (no accruals), and only the lease portion applicable to the CRF availability of funds is that portion expensed from March through Dec.</p>
54	<p>Purchasing equipment, i.e. carts or additional point of sale devices for food service delivery to classrooms or automatic door openers, auto-flush toilets, touchless faucets, etc. to comply with public health orders that are <u>not</u> considered capital equipment purchases</p>	<p>Yes, if necessary, reasonable, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 [CARES Act, Section 18003(d)(12) - other activities necessary to maintain the operation of and continuity of services and continuing to employ the existing staff of the LEA].</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services].</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(R) other activities that are necessary to maintain the operation of and continuity of services...]</p>	<p>Yes, smaller equipment purchases to comply with State and local public health orders and address the COVID-19 public health emergency, and are not capitalized, would be eligible for CARES Act funding. (Addendum A - 1.)</p>



		<p><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></p> <p><i>Revised 09/20/21</i></p>	
55	Payments to parents for mileage in lieu of providing school transportation	<p>Yes, if reasonable, necessary, and allocable to one of the allowable activities listed in [CARES Act, Section 18003(d)(12)] or [CRSSA Act, Section 313(d)(15) for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 .</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022.</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023.</p> <p><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></p> <p><i>Revised 09/20/21</i></p>	<p>Yes, payments to parents for mileage reimbursements in lieu of providing school transportation to comply with State and local public health orders and address the COVID-19 public health emergency, and would be eligible for CARES Act funding. Note: Districts are not required to reduce their CDE-40 form Current Operating Expenditures by any CRF moneys used for purposes such as this..</p>
<p>F.) Student & Staff Supports - The following expenditures fall within the broad allowable use category of public health expense.</p>			
#	Expenditure Type	<p>ESSER I, II, & III 90% Allocation and ESSER I & II Supplemental Funds (effective March 13, 2020)</p> <p><i>Additional information on allowable uses under ESEA,</i></p>	CRF Allocation



		<p><i>IDEA, etc. can be found here.</i></p> <p>**Must be reasonable and necessary as a part of the LEA's plans to prepare for, respond to, or prevent the spread of COVID-19.</p>	
56	Mental Health Support for students: salaries & benefits	<p>Yes, if reasonable, necessary, and allocable to one of the allowable activities list in [CARES Act, Section 18003(d)(10); CRRSA Act, Section 313(d)(10)] for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 .</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022.</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(L) Providing mental health services and supports...]</p> <p>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</p> <p>Revised 09/20/21</p>	<p>Yes, funding may be used to meet payroll expenses for employees not accounted in the most recently approved budget whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency, which could include mental health staff to meet the mental health needs of students experiencing trauma or mental health challenges as a result of the COVID-19 public health emergency. These funds may only be used for costs of salaries and benefits for additional mental health supports incurred between the period of March 1, 2020 - December 30, 2021 . Not allowable: Pre-paying the salary and benefits for the full year. (Treasury Guidance - 3.) (Addendum A - 1.)</p>
57	Mental Health Support for students: contracts	<p>Yes, if reasonable, necessary, and allocable to one of the allowable activities list in [CARES Act, Section 18003(d)(10)] for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the</p>	<p>Yes, funding may be used to meet contract expenses for employees not accounted in the most recently approved budget whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency, which could</p>



		<p>award period between March 13, 2020 and September 30, 2021 .</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRRSA Act, Section 313(d)(10)].</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(L) Providing mental health services and supports...]</p> <p>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</p> <p>Revised 09/20/21</p>	<p>include mental health staff to meet the mental health needs of students experiencing trauma or mental health challenges as a result of the COVID-19 public health emergency. These funds may only be used for costs of contracts for additional mental health supports incurred between the period of March 1, 2020 - December 30, 2021 . Not allowable: Pre-paying contracts for the full year. (Treasury Guidance - 3.) (Addendum A - 1.)</p>
58	Mental Health Support for staff	<p>Yes, if reasonable, necessary, and allocable to one of the allowable activities list in [CARES Act, Section 18003(d)(10)] for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 .</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRRSA Act, Section 313(d)(10)].</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section</p>	<p>No, expenses to support the health of staff are limited to protecting faculty and administrators from exposure or risk of exposure to COVID-19. (Addendum A - 4.)</p>



		<p>2001(e)(2)(L) Providing mental health services and supports...]</p> <p>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</p> <p>Revised 09/20/21</p>	
59	Mental Health Support: curriculum or supplies	<p>Yes, if reasonable, necessary, and allocable to one of the allowable activities list in [CARES Act, Section 18003(d)(1)-(12)] for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 .</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRRSA Act, Section 313(d)(10)].</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(L) Providing mental health services and supports...]</p> <p>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</p> <p>Revised 09/20/21</p>	<p>Yes, if purchase cost is incurred between March 1, 2020 and December 30, 2021 and curriculum or supplies support meeting the mental health needs of students experiencing trauma or mental health challenges as a result of the COVID-19 public health emergency. (Addendum A - 5.)</p>



G.) Communications & Family Engagement - CRF: The following expenditures fall within the broad allowable use category of facilitating distance learning.			
#	Expenditure Type	ESSER I, II, & III 90% Allocation and ESSER I & II Supplemental Funds (effective March 13, 2020)	CRF Allocation
		<p><i>Additional information on allowable uses under ESEA, IDEA, etc. can be found here.</i></p> <p><i>**Must be reasonable and necessary as a part of the LEA's plans to prepare for, respond to, or prevent the spread of COVID-19.</i></p>	
60	Software subscriptions to platforms that facilitate communication with families	<p>Yes, if reasonable, necessary, and allocable to one of the allowable activities list in [CARES Act, Section 18003(d)(12)] for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 .</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022. Software subscriptions must be prorated for the award period. [CRRSA Act, Section 313(d)(15)].</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(R) other activities that are necessary to maintain the operation of and continuity of services...]</p> <p>All ESSER-funded activities must be necessary</p>	<p>Yes, if purchase cost is incurred between March 1, 2020 and December 30, 2021 and the use of the subscription is to communicate with families about school closures and reopenings and/or to facilitate distance learning. Districts may use CRF funds for one-time purchase costs for the accrued cost up until December 30, 2021 if subscription extends beyond December 30, 2021 .</p> <p>(Addendum A - 2. and 6.)</p>



		<p><i>to prevent, prepare for, or respond to COVID-19.</i></p> <p><i>Revised 09/20/21</i></p>	
61	Website design / content development	<p>Yes, if reasonable, necessary, and allocable to one of the allowable activities list in [CARES Act, Section 18003(d)(12)] for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 .</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRRSA Act, Section 313(d)(15)].</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(R) other activities that are necessary to maintain the operation of and continuity of services...]</p> <p>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</p> <p><i>Revised 09/20/21</i></p>	<p>Yes, if cost is incurred between March 1, 2020 and December 30, 2021 and if the website design / content development serves to communicate with families about school closures and reopenings and/or to facilitate distance learning. (Addendum A - 2. and 6.)</p>
62	Social media content development	<p>Yes, if reasonable, necessary, and allocable to one of the allowable activities list in [CARES Act, Section 18003(d)(12)] for the purposes of continuing educational services during school</p>	<p>Yes, if cost is incurred between March 1, 2020 and December 30, 2021 and if the social media content development serves to communicate with families about school</p>



		<p>closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 .</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRRSA Act, Section 313(d)(15)].</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(R) other activities that are necessary to maintain the operation of and continuity of services...]</p> <p><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></p> <p><i>Revised 09/20/21</i></p>	<p>closures and reopenings and/or to facilitate distance learning. (Addendum A - 2. and 6.)</p>
63	Printing and reproduction costs	<p>Yes, if reasonable, necessary, and allocable to one of the allowable activities list in [CARES Act, Section 18003(d)(12)] for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 .</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRRSA Act, Section 313(d)(15)].</p>	<p>Yes, if cost is incurred between March 1, 2020 and December 30, 2021 and if the printing and reproduction serves to communicate with families about school closures and reopenings and/or to facilitate distance learning. (Addendum A - 2. and 6.)</p>



		<p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(R) other activities that are necessary to maintain the operation of and continuity of services...]</p> <p>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</p> <p>Revised 09/20/21</p>	
64	Mailing costs	<p>Yes, if reasonable, necessary, and allocable to one of the allowable activities list in [CARES Act, Section 18003(d)(12)] for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 .</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRRSA Act, Section 313(d)(15)].</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(R) other activities that are necessary to maintain the operation of and continuity of services...]</p> <p>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to</p>	<p>Yes, if cost is incurred between March 1, 2020 and December 30, 2021 and if the mailing costs serve to communicate with families about school closures and reopenings and/or to facilitate distance learning. (Addendum A - 2. and 6.)</p>



		COVID-19. <i>Revised 09/20/21</i>	
H.) Professional Development - The following expenditures fall within the broad allowable use category of facilitating distance learning or public health expenses.			
#	Expenditure Type	ESSER I, II, & III 90% Allocation and ESSER I & II Supplemental Funds (effective March 13, 2020) <i>Additional information on allowable uses under ESEA, IDEA, etc. can be found here. **Must be reasonable and necessary as a part of the LEA's plans to prepare for, respond to, or prevent the spread of COVID-19.</i>	CRF Allocation
65	Professional Development days in lieu of furlough days	<p>Yes, if reasonable, necessary, and allocable to one of the allowable activities list in [CARES Act, Section 18003(d)(12); CRRSA Act, Section 18003(d)(15)] for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 .</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022.</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(R) other activities that are necessary to maintain the operation of and continuity of services...]</p>	<p>Yes, per Treasury guidance, training that is offered related to furlough is allowable. Professional development content must be focused on delivering remote learning and/or complying with public health orders. Please see additional allowable use guidance related to professional development below. (Treasury FAQs)</p>



		<p><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></p> <p><i>Revised 09/20/21</i></p>	
66	Professional Development costs associated with cleanliness and complying with public health orders	<p>Yes, if reasonable, necessary, and allocable to one of the allowable activities list in [CARES Act, Section 18003(d)(6); CRSSA Act, Section 313(d)(6)] for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 .</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022.</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(R) other activities that are necessary to maintain the operation of and continuity of services...]</p> <p><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></p> <p><i>Revised 09/20/21</i></p>	<p>Yes, if cost is incurred between March 1, 2020 and December 30, 2021 . 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. (Addendum A - 1. and 6.)</p>
67	Professional Development costs associated with delivering remote learning	<p>Yes, if reasonable, necessary, and allocable to one of the allowable activities list in [CARES Act, Section 18003(d)(12)] for the purposes of</p>	<p>Yes, if cost is incurred between March 1, 2020 and December 30, 2021 . Even if districts had previous professional</p>



		<p>continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 .</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRRSA Act, Section 313(d)(15)].</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(Q) Developing strategies and implementing public health protocols...]</p> <p><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></p> <p><i>Revised 2/1/21</i></p>	<p>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. (Addendum A - 6.)</p>
68	Professional Development costs associated with supporting student mental health	<p>Yes, if reasonable, necessary, and allocable to one of the allowable activities list in CARES Act, Section 18003(d)(10)] for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 .</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section 313(d)(10) - other activities that are necessary</p>	<p>Yes, if cost is incurred between March 1, 2020 and December 30, 2021 . Even if districts had previous professional development days scheduled, if the content of these days is focused on supporting students’ mental health as a result of COVID, the district may use CRF funds to pay for staff time, registration fees, and/or travel costs for those days. (Addendum A - 5.)</p>



		<p>to maintain the operation of and continuity of services].</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(L) Providing mental health services and supports...]</p> <p><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></p> <p><i>Revised 09/20/21</i></p>	
I.) Indirect & Admin Costs			
#	Expenditure Type	<p>ESSER I, II, & III 90% Allocation and ESSER I & II Supplemental Funds (effective March 13, 2020)</p> <p><i>Additional information on allowable uses under ESEA, IDEA, etc. can be found here.</i></p> <p><i>**Must be reasonable and necessary as a part of the LEA's plans to prepare for, respond to, or prevent the spread of COVID-19.</i></p>	CRF Allocation
69	Expenses for administration and accounting expenses of these funds	Yes , recipients can use the negotiated restricted indirect cost rate.	<p>Yes, up to 0.5% of recipient's allocation allowed for administrative and accounting expenses to comply with the provisions of the Notice of Award and Certification Letter, as well as the allowable uses and conditions of use set forth in the addendum. (Addendum A - 9.)</p> <p>Pursuant to Treasury FAQ (Sep 2, 2020), question 39: CRF can be used for</p>



			administrative expenses which represent an INCREASE over previously budgeted amounts and are limited to what is necessary (Added 9/17/2020)
J.) Additional Budget Guidance			
#	Expenditure Type	ESSER I, II, & III 90% Allocation and ESSER I & II Supplemental Funds (effective March 13, 2020)	CRF Allocation
		<p><i>Additional information on allowable uses under ESEA, IDEA, etc. can be found here.</i></p> <p><i>**Must be reasonable and necessary as a part of the LEA's plans to prepare for, respond to, or prevent the spread of COVID-19.</i></p>	
70	Unbudgeted expenses	<p>Yes, if reasonable, necessary, and allocable to one of the allowable activities list in [CARES Act, Section 18003(d)(1)-(12)]. There is no explicit provision under ESSER pertaining to unbudgeted expenses.</p> <p>ESSER II: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section 313(d)(1) - (15) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p>ESSER III: Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(R) other activities that are necessary to maintain the operation of and continuity of services...]</p>	<p>Yes, to the extent that expenses that were previously not accounted for in the budget most recently approved as of March 27, 2020 are allowable to be covered with CRF funds.</p> <p>(Treasury FAQs) (Treasury Guidehttps://home.treasury.gov/system/file/s/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf)</p>



		<p><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></p> <p><i>Revised 09/20/21</i></p>	
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Section 3: Agency Roles and Responsibilities, Contacts, and Additional Resources

CDE's Monitoring of Allocation		
<p>Expenditure Type</p>	<p>ESSER I, II, & III 90% Allocation, and ESSER I & II Supplemental Funds & ESSER II 90% Allocation (effective March 13, 2020)</p> <p><i>Additional information on allowable uses under ESEA, IDEA, etc. can be found here.</i></p> <p><i>**Must be reasonable and necessary as a part of the LEA's plans to prepare for, respond to, or prevent the spread of COVID-19.</i></p>	<p>CRF Allocation</p>
<p>Agency Roles and Responsibilities</p>	<p>CDE will monitor allowable uses of funds in supporting all public schools in the LEA, compliance with all statutory and regulatory requirements listed in the LEA application assurances, the SEA Certification and Agreements, and equitable services provided to non-public schools.</p>	<p>CDE will monitor allowable uses of funds, compliance with all statutory and regulatory requirements, and performance measures, subject to additional monitoring by the Office of the State Controller and subject to audit by the Office of the State Auditor.</p> <p>The Governor's Office of State Planning and Budgeting is the final authority for resolution of any issues that may arise during the expenditure or allocation of these funds.</p>



<p>Contacts</p>	<p>CDE: Nazanin Mohajeri-Nelson (mohajeri-nelson_n@cde.state.co.us) or DeLilah Collins (collins_d@cde.state.co.us)</p>	<p>CDE: Jennifer Okes (okes_j@cde.state.co.us) or Kate Bartlett (bartlett_k@cde.state.co.us)</p> <p>Governor’s Office: Grace Glover (grace.glover@state.co.us) or Aaron Ray (aaron.ray@state.co.us)</p> <p>State Controller: Madalena Garcia (madalena.garcia@state.co.us)</p>
<p>Additional Resources</p>	<p>ESSER I LEA application for funds: Link ESSER I FAQ: Link</p> <p>ESSER II LEA application for funds: Link ESSER II FAQ: Link</p> <p>ESSER III LEA application for funds: Link ESSER III FAQ: Link</p>	<p>Treasury Guidance: Link Treasury FAQs: Link CRF NOA and Addendum: Link</p>
<p>Other Grant Funds: In addition to ESSER and CRF funds, other grant funds may be used to address COVID-related expenses. More information is available here.</p>		

Section 4: Budgeting Considerations for CRF Funds (Grant Code 4012)

<p>Budgeting Considerations</p>
<p>FY 2019-20: Prior to the end of FY19-20 (June 30, 2020)</p> <ul style="list-style-type: none"> ● Recipients should deposit CRF money and book a liability (Balance Sheet Code 7482, Grant Code 4012) ● Recipients should identify appropriate/eligible expenditures to be coded to CRF in FY19-20, and code to the appropriate/detailed Program and Object Code, with Grant Code 4012.



- Based on the expenditures for FY19-20, that you attribute to CRF, does the district have spending authority for these expenditures?
 - If yes:
 - ❖ No further action for total appropriation purposes
 - ❖ The district may need to move budget lines to the appropriate Object (expense) category in the Chart of Accounts – which the Superintendent may be allowed to do based on the District’s specific budgetary policies
 - If no:
 - ❖ A supplemental budget is required to provide additional spending authority, so the district is not in violation of having expenditures in excess of appropriated (budgeted) amounts for FY19-20

Update: 9/20/2021 -

Period of Performance for ESSER I, ESSER II, and ESSER III began on March 13, 2020. Funds can be utilized for expenditures beginning March 13, 2020.

If your district decides to utilize ESSER funds for expenditures in Fiscal Year 2020 at this point, some considerations should be made:

- Are your books closed?
- Is your Audit closed?
- Has your district already sent data pipeline?

Districts will want to work with their auditor to determine ramifications and steps to utilize ESSER funds for expenditures in the prior fiscal year.

FY 2020-21: Beginning July 1, 2020

- Recipients should identify appropriate/eligible expenditures for FY20-21, and code to the appropriate/detailed Program and Object Code, with Grant Code 4012.
- If the district has not included CRF funds in their FY20-21 budget, the district revise the budget to incorporate planned expenditures. Districts can do as many budgetary revisions as needed, up until January 31, 2021. After January 31, 2021 – a supplemental budget must be adopted.

Appendix 1: Utilizing the 51% “Substantially Dedicated” Guidance for Personnel Expenditures under CRF

Considerations for Payroll Eligibility when Employees’ Job Duties change due to COVID response



The following is adapted from the Office of the State Controller’s payroll guidance document. Use this guidance primarily when an employee’s job duties have changed due to COVID-19 response. When evaluating increasing instructional time, please use the guidance in line 37 instead. These questions should allow districts to determine if an employee’s time is eligible for CRF funding under allowable uses related to having their job duties becoming “substantially different” due to COVID-19 response. In addition to “substantially different,” an employee’s time under this guidance must also be “substantially dedicated” to COVID-19 response, as described here:

Did the employee work 51% or more on COVID-19 in a pay period (in other words, were they “substantially dedicated to mitigating or responding to the COVID-19 public health emergency”)?

1. If yes, then the pay for hours worked on COVID-19 is eligible for CRF CARES Act funds.
 - a. The OSC is interpreting “substantially dedicated” to mean 51% or more time devoted to the COVID-19 public health emergency. The OSC is using this interpretation based on comments from a high-ranking official at the US Department of Treasury.
 - b. All recipients of CRF CARES Act funds from the Governor’s Office shall use 51% for “substantially dedicated” so that there are no different interpretations of this term.
 - c. It is possible that the Treasury may issue future Guidance or FAQs that explicitly include the percentage that meets the “substantially dedicated” threshold.
 - d. Definition of 51%
 - i. Pay Periods – Entities may have different pay periods, including weekly, biweekly, semi-monthly, monthly, and other schedules.
 1. Entities shall have their staff who are eligible for CARES Act funds track their time for COVID-19 projects.
 2. 51% shall apply to the pay period worked by the employee, rounded up to the next whole hour.
 - ii. Example - Biweekly employee who works 40 hours per week; 80 hours in the pay period.
 1. 80 hours x 51% = 41 hours (rounded up to the nearest whole hour)
 2. 72 hours x 51% = 37 hours (rounded up the nearest whole hour for a biweekly period with one holiday)
 3. 40 hours x 51% = 21 hours (rounded up to the nearest whole hour for biweekly period where employee took 40 hours of annual or sick leave)
2. If no, then ineligible for CRF CARES Act funds.

School District Examples:



1. Front office staff member's normal job duties are greeting visitors, answering phones and responding to school staff needs. In fall 2020, staff members will spend 75% of their time doing temperature and health checks for students.
 - a. Substantially different job duty, related to COVID-19 response? Yes
 - b. Substantially dedicated to COVID-19 response (51% or more of time in a pay period)? Yes
 - c. Eligible for CRF? Yes
 - d. Percentage eligible for relevant pay periods? 75% of payroll expenses
2. Front office staff member's normal job duties are greeting visitors, answering phones and responding to school staff needs. In fall 2020, staff members will spend 25% of their time doing temperature and health checks for students.
 - a. Substantially different job duty, related to COVID-19 response? Yes
 - b. Substantially dedicated to COVID-19 response (51% or more of time in a pay period)? No - does not meet the 51% threshold
 - c. Eligible for CRF? No
 - d. Percentage eligible for relevant pay periods? N/A
3. Teacher normally spends 8 hours a day on instructional duties. In March-May 2020 pay periods, teachers will spend 3.5 hours per day on instructional duties and 4.5 hours a day providing IT technical support to students and families to address COVID-19 pandemic.
 - a. Substantially different job duty, related to COVID-19 response? Yes
 - b. Substantially dedicated to COVID-19 response (51% or more of time in a pay period)? Yes
 - c. Eligible for CRF? Yes
 - d. Percentage eligible for relevant pay periods? $4.5 / 8 = 56\%$