



## **CARES Act & CRRSA Expenditure Types vs Funding Sources: Guidance for Colorado School Districts**

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**Section 1: General Guidance**

#	Expenditure Type	ESSER I 90% Allocation, ESSER I Supplemental Funds & ESSER II 90% Allocation (effective March 13, 2020)	CRF Allocation (effective March 1, 2020)
<b>Supporting Documentation Required for CDE’s Monitoring of Allocation</b>			
1	For expenses to increase instructional hours that were reduced due to COVID-19	<p>All applicable acts, regulations, and assurances that apply to federal funds apply to ESSER funds. Specifically, compliance with the provisions of</p> <ul style="list-style-type: none"> <li>• Education Department General Administrative Regulations (EDGAR) 34 CFR 76, 77, 81, 82, 84, 97, 98, and 99</li> <li>• OMB Guidelines to Agencies on Governmentwide Department and Suspension (Nonprocurement) in 2 CFR part 180, as amended as regulations of the Department in 2 CFR part 3485;</li> <li>• Uniform Guidance in 2 CFR part 200, as adopted and amended as regulation of the Department in 2 CFR 3474.</li> </ul> <p>Records must be maintained in compliance with General Education Provision Act (GEPA):</p> <p>Section 443. Records</p>	<p>Same as ESSER I 90%</p> <p><b>Performance Measure:</b> Increasing instructional hours, either in-person or through distance learning, as measured by the number of instructional hours completed in Fall 2020 as compared to the number of instructional hours in Spring 2020. (<a href="#">Addendum A - 1.</a>) See Section 2. A below.</p> <p><b>Additional Documentation Guidance:</b> When salaries are charged to CRF funds, districts will need to have a different line item in their financial system data in order to tie these expenditures to the performance measure of increased instructional hours. This can be accomplished by tracking revenue and expenditures attributable to CRF using grant code 4012.</p> <p>Additionally districts must document increased instructional hours offered in Fall 2020 versus the baseline number of hours</p>



		<ul style="list-style-type: none"> <li>This section imposes record-keeping requirements on recipients of federal education funds. Each recipient shall maintain records that fully disclose the amount and disposition of such funds, the total cost of the activity for which the funds are used, the share of that cost provided from other sources, and other records that contribute to an effective financial or programmatic audit. Records must be maintained for three years after the completion of the activity for which the funds are used. Any records maintained by the recipient that are related to, or pertinent to, the program shall be made accessible to the Secretary and the Comptroller General of the United States or their representatives for the purpose of audit examination.</li> </ul> <p><b>A grantee and subgrantee must maintain appropriate records and cost documentation as required by 2 CFR § 200.302 (financial management), 2 CFR § 200.430(i) (standards for documenting personnel expenses), and 2 CFR § 200.333 (retention requirements for records) to substantiate the charging of any compensation costs related to interruption of operations or services.</b></p>	<p>offered in Spring 2020. This calculation may be done on a school level, grade level, or district level, as appropriate - this is a district level decision.</p>
2	Expenses for all other allowable uses	Same as above	Same as ESSER 90%



			<p>Allowable expenditures must be made prior to December 30, 2021. Materials related to allowable expenditures do not necessarily have to be received by December 30th:  <i>If a recipient enters into a contract requiring the delivery of goods or performance of services by December 30, 2021, the failure of a vendor to complete delivery or services by December 30, 2021, will not affect the ability of the recipient to use payments from the Fund to cover the cost of such goods or services if the delay is due to circumstances beyond the recipient’s control (Added 7/30/2020)</i></p> <p><b>Performance Measure:</b> Increased expenses on the Allowable Uses outlined in <a href="#">Addendum A</a>.          See Section 2. B through I below.</p>
<b>General Provisions</b>			
3	Supplement not Supplant provision	Does not apply	<p>According to Treasury Department guidance, funds may not be used “to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute. Although a broad range of uses is allowed, revenue replacement is not a permissible use of Fund payments.” (<a href="#">More information</a>). Allowability provisions also apply depending on whether the expense was budgeted as of March 27, 2020. Please see guidance below.</p>



4	Facility Schools	Did not receive a direct allocation, but the LEA may choose to serve the facility school on equal footing with other public schools.	Received an allocation. Allocation must be spent on allowable expenditures outlined here.
5	Charter Schools (that are not an LEA)	Did not receive a direct allocation, but the LEA may choose to serve the school; CDE encourages LEAs to treat all public schools, including charters, on equal footing.	<p>The CRF funds are distributed on a per pupil basis based on a calculation inclusive of charter school students. Therefore, Section 22-30.5-112(3), C.R.S. directly applies and requires sharing with charter schools on a per pupil basis. The distribution approach used to share the funds for furniture, fixture and equipment for full-day kindergarten through HB19-1055 may be instructive for the distribution of the CRF funds, since both use the same allocation methodology.</p> <p>While not a statutory requirement, CDE’s guidance will be that districts distribute CRF funds to charter schools up front (100% allocation, not by reimbursement) and then require charters to expend them based on the allowable uses guidance.</p> <p>A district cannot withhold the 0.5% for admin/indirect costs from the charter school’s allocation</p> <p>District payments to charter schools, and charter school revenue recording, must follow flow-through accounting as detailed in the Chart of Accounts:</p> <ul style="list-style-type: none"> <li>● District records CRF revenue: source 4000, grant 4012</li> <li>● District records flow-through payment</li> </ul>



			<p>to charter: object 0594, grant 4012</p> <ul style="list-style-type: none"> <li>Charter records CRF revenue from district: source 4954, grant 4012</li> <li>Charter records CRF expenditures per allowable uses, grant 4012</li> </ul> <p>(added 7/29/2020)</p>
6	Preschool	<p>ESSER I or II funds may be used to serve a Preschool that is part of an elementary school.</p> <p><b>Revised 02/01/21</b></p>	<p>Yes. CRF can be used for allowable preschool expenditures. Please refer to Addendum A on the Office of the State Controller website: <a href="#">Addendum A</a></p> <p>(Added 7/29/2020)</p>
7	Non-Public Schools	<p><b>ESSER I:</b> LEA is required to provide equitable services to all non-public schools in the district’s boundary.</p> <p><b>ESSER II:</b> There is no equitable distribution provision in ESSER II, therefore, there is no requirement to provide services to non-public schools with these funds.</p> <p><b>Revised 02/01/21</b></p>	<p>There is no equitable distribution provision for CRF funds; therefore, there is no requirement to share these funds with non-public schools.</p>
8	Authoritative Guidance	<p>2 CFR as applicable EDGAR Guidance as applicable GEPA as applicable ESSER I: Section 18003 of Division B of the HR748 CARES Act as enacted on 3/27/20 ESSER II: Section 313 of HR133 CRRSA Act as enacted on 12/27/20 <b>Revised 02/01/21</b></p>	<p>2 CFR as Applicable EDGAR Guidance as applicable GEPA as applicable HR748 CARES Act as enacted</p>



9	Accounting Guidance	Based on allowable ESSER expenditures, a variety of funds may be used, including, but not limited to: General Fund (10), Charter School Fund (11), Colorado Preschool Program (19), Food Service Fund (21), Governmental Grants Fund (22), Pupil Activity Special Revenue Fund (26), Capital Reserve Capital Projects Fund (43) using grant code 4425 (Revised August 7, 2020).	<p>Based on allowable CRF expenditures, a variety of funds may be used, including, but not limited to: General Fund (10), Charter School Fund (11), Colorado Preschool Program (19), Food Service Fund (21), Governmental Grants Fund (22), Pupil Activity Special Revenue Fund (26), Capital Reserve Capital Projects Fund (43) using grant code 4012 (Revised August 7, 2020)</p> <p>Unspent money as of June 30, 2020 must be tracked by the district and reported using Unearned Revenue (Balance Sheet code 7482). Unexpended funds as of December 30, 2021 must be returned to the State of Colorado, no later than January 2022.</p>
10	Earned Interest on these Funds	Not applicable, ESSER funds are paid on a reimbursement basis only.	<p>OMB guidance indicates a repayment and cap for interest earned on Federal funds that were forward-funded. (200.305). However, CRF grant guidance from Treasury does indicate that the interest earned, must be utilized to offset those allowable expenses as indicated in the CRF FAQ and Guidance from the Treasury (COVID19 allowable expenditures as indicated for CRF).</p> <p>CRF funds can be deposited into an interest bearing, insured account. HOWEVER, those interest earnings must be tracked closely and separately to ensure that your district spends those earnings on CRF Allowable expenditures. In addition, if not all original</p>



			CRF funds and interest earned are fully expended by grants end (12/30/20), the CRF funds AND interest earned will be required to be returned.
11	<p>Record Retention Guidance:</p> <p>Examples of supporting documentation could include (this is not an exhaustive list):</p> <ul style="list-style-type: none"> <li>• general ledger and subsidiary ledgers used to account for (a) the receipt of Coronavirus Relief Fund payments and (b) the disbursements from such payments to meet eligible expenses related to the public health emergency due to COVID-19;</li> <li>• budget records for 2019 and 2020;</li> <li>• payroll, time records, human resource records to support costs incurred for payroll expenses related to addressing the public health emergency due to COVID-19;</li> <li>• receipts of purchases made related to addressing the public health emergency due to COVID-19;</li> </ul>	<p>ESSER: funding is subject to 2CFR200.400-475 as well as 2CFR200.300-345 which specifically indicates Record Retention Requirements for Federal Funding. The requirements for record retention of expenditure detail and supporting documentation is subject to 3 years, following the date of the final expenditure report, or close out.</p> <p>A grantee and subgrantee must maintain appropriate records and cost documentation as required by 2 CFR § 200.302 (financial management), 2 CFR § 200.430(i) (standards for documenting personnel expenses), and 2 CFR § 200.333 (retention requirements for records) to substantiate the charging of any compensation costs related to interruption of operations or services.</p> <p><b>Revised 02/01/21</b></p>	<p>Recipients of CRF payments shall maintain records for a period of five (5) years following the date of the final expenditure report, or close out per <a href="https://home.treasury.gov/system/files/136/IG-Coronavirus-Relief-Fund-Recipient-Reporting-Record-Keeping-Requirements.pdf">https://home.treasury.gov/system/files/136/IG-Coronavirus-Relief-Fund-Recipient-Reporting-Record-Keeping-Requirements.pdf</a>.</p> <p>(Added 7/29/2020)</p>





	<ul style="list-style-type: none"> <li>● contracts entered into using Coronavirus Relief Fund payments and all documents related to such contracts;</li> <li>● grant agreements entered into using Coronavirus Relief Fund payments and all documents related to such awards;</li> <li>● all documentation of reports, audits, and other monitoring of contractors, including subcontractors;</li> <li>● all documentation supporting the performance outcomes of contracts;</li> <li>● all internal and external email/electronic communications related to use of Coronavirus Relief Fund payments; and</li> <li>● all investigative files and inquiry reports involving Coronavirus Relief Fund payments.</li> </ul>		
12	<p>In order to eliminate the potential for Internal Policy and Procedure findings, it is highly recommended to ensure your entities internal policies and procedures address the possibility for contingencies or alternate policy/procedures in the event of an interruption of operations due to an emergency situation. This could include additions to internal procedures noting a change in procurement requirements, ‘wet’ signatures, time and effort certifications, and other areas covered in 2CFR200 Subpart D. While CDE cannot provide specific language, as this is a district policy, we encourage this update to be made. Federal funds are subject to monitoring activities, and part of the monitoring procedure is reviewing those processes followed, as compared to what is documented Policies and Procedures for the entity to ensure the entity follows their own internal Policy or Procedures.</p> <p><i>If a grantee or subgrantee does not currently have in place a policy that addresses extraordinary circumstances such as those caused by COVID-19, the grantee or subgrantee may amend or create a policy in order to put emergency contingencies in place for Federal and</i></p>		



*non-Federal similarly situated employees. ...* (<https://www2.ed.gov/documents/coronavirus/factsheet-fiscal-questions.pdf>)

(Revised August 5, 2020)

## **Section 2: Frequently Asked Questions on Allowable Expenditure Types**

**A.) Personnel providing increased instruction time to enable the State’s workforce to return to work in response to COVID-19 -**

**CRF: The following expenditures fall within the broad allowable use category of providing economic support.**

#	Expenditure Type	<b>ESSER I 90% Allocation, ESSER I Supplemental Funds &amp; ESSER II 90% Allocation (effective March 13, 2020)</b> <i>*Must be for the purpose of continuing education during school closure &amp;/or returning to normal operations*</i> <i>Additional information on allowable uses under ESEA, IDEA, etc. can be found <a href="#">here</a>.</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>	CRF Allocation
1	Increasing instructional time	<b>Yes, if</b> 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 June 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].	Increasing instructional hours that were reduced due to COVID-19 in order to return to a normal level of instructional hours in the fall of 2020 is an allowable use related to the provision of economic support in connection with the COVID-19 emergency to stimulate the economy by supporting Colorado’s workforce through increasing free instructional hours for our kindergarten through 12th grade education system.



		<p>ESSER II award period = March 13, 2020 through January 6, 2022. [CRRSA Act, Section 313(d)(12), addressing learning loss].</p> <p><b><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></b></p> <p><b><i>Revised 02/01/21</i></b></p>	<p><b>Yes</b>, CRF funds were intended, in part, “to stimulate the economy by supporting Colorado’s workforce through increasing free instructional hours for our kindergarten through 12th grade education system.” As such, funds may be used for expenses to increase instructional hours that were reduced due to COVID-19 closures in the spring of 2020, in order to return to a normal level of instructional hours in the fall of 2020. This criteria, increasing instructional hours, can be evaluated on a standalone basis and does not need to be considered in combination with other criteria.</p> <p><a href="#">(Addendum A)</a></p> <p><b>Instructional hours guidance:</b> Increasing instructional hours can be demonstrated by increased instructional hours in fall of 2020 compared to instructional hours provided in spring of 2020 to enable the State’s workforce to return to work. Instructional time includes both in-person and remote.</p> <p><b>Allowable Example 1:</b> If the high school within a district provided 4 hours of remote instruction per day following the change to remote learning and districts are providing 6 hours of in-person and/or remote instruction per day in the fall of 2020, the high school has increased instructional time</p>
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			<p>by 2 hours per day. Staff salaries and other expenses related to the increased instructional hours at this school (2 hours per day, or 33% of the total instructional hours provided in the fall) is allowable. Alternatively, if the district's elementary school provided 2.5 hours of remote instruction per day in Spring 2020 and is providing 6 hours of in-person and/or remote instruction per day in the fall of 2020, this school has increased instructional time by 3.5 hours. Staff salaries and other expenses related to the increased instructional hours at this school (3.5 hours per day, or 58% of the total instructional hours provided in the fall) is allowable.</p> <p>As stated above, the use of CRF funds to increase instructional time can be evaluated on a standalone basis. No additional criteria needs to be considered regarding whether the activities are "substantially different", etc. The remainder of this document provides guidance to assess additional allowable uses of funds, including but not limited to when an activity is considered "substantially different" as a result of COVID.</p>
2	Summer School: personnel, supplies and other costs	<b>Yes, if</b> 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	<b>Yes</b> , personnel, supplies, and other expenses are allowable for activities to recover lost learning time due to COVID-19, including summer school. This includes



		<p>incurred during the award period between March 13, 2020 and June 30, 2021 [CARES Act, Section 18003(d)(11) - planning and implementing activities relation to summer learning and supplemental afterschool programs].</p> <p>ESSER II award period = March 13, 2020 through January 6, 2022. [CRRSA Act, Section 313(d)(11) summer programs or (12) addressing learning loss among students].</p> <p><b><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></b></p> <p><b><i>Revised 02/01/21</i></b></p>	<p>increasing instructional hours that were reduced due to COVID-19 and also includes adding instructional hours for vulnerable and at-risk children and youth. (<a href="#">Addendum A</a> - 7.)</p>
3	<p>After School Tutoring: personnel, supplies and other costs</p>	<p><b>Yes, if</b> 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 June 30, 2021 [CARES Act, Section 18003(d)(11) - planning and implementing activities relation to summer learning and supplemental afterschool programs].</p> <p>ESSER II award period = March 13, 2020 through January 6, 2022. [CRRSA Act, Section 313(d)(11) summer programs or (12) addressing learning loss].</p>	<p><b>Yes,</b> personnel, supplies, and other expenses are allowable for activities to recover lost learning time due to COVID-19, including after-school tutoring. This includes increasing instructional hours that were reduced due to COVID-19 and also includes adding instructional hours for vulnerable and at-risk children and youth. See section 1 for required documentation related to expenses to recover lost learning time due to COVID-19. (<a href="#">Addendum A</a> - 7.)</p>



		<p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	
4	Academic intervention programs: subscriptions, supplies	<p><b>Yes, if necessary, reasonable, and allocable</b> 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 June 30, 2021 [CARES Act, Section 18003(d)(11) - planning and implementing activities relation to summer learning and supplemental afterschool programs].</p> <p>ESSER II award period = March 13, 2020 through January 6, 2022. [CRRSA Act, Section 313(d)(11) summer or after school programs or (12) addressing learning loss].</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	<p><b>Yes</b>, subscriptions and supplies purchased between March 1, 2020 and December 30, 2021 are allowable expenses as academic intervention programs that aim to recover lost learning time due to COVID-19. This includes increasing instructional hours that were reduced due to COVID-19 and also includes adding instructional hours for vulnerable and at-risk children and youth. 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 . (<a href="#">Addendum A</a> - 7.)</p>
5	Increase instructional time to recover lost learning and/or other strategies to help address student learning loss	<p><b>Yes, if necessary, reasonable, and allocable</b> 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><b>Yes</b>, funds may be used for expenses to recover lost learning time due to COVID-19. Districts may choose to add instructional hours above and beyond the normal level.</p>



		<p>March 13, 2020 and June 30, 2021 [CARES Act, Section 18003(d)(12) - other activities that are necessary to maintain the operation of and continuity of services] or between March 13, 2020 and January 6, 2022 [CRSSA Act, Section 313(d)(12) - addressing learning loss among students....].</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	<p><b>Allowable Example:</b> Increasing instructional hours or days in fall of 2020 compared to normal level of instructional hours as a replacement of lost in-person instructional days in the Spring of 2020, the salaries and other expenses related to these increased instructional hours or days from July 1 to December 30, 2021 is allowable as long as the increase is related to COVID-19 response.</p>
5a	Expenses associated with athletic and sporting events	<p><b>Yes, if</b> reasonable (i.e., based on fair market value), necessary, and allocable to maintain operation of and continuity of services (i.e., a necessary part of the LEA’s response to, preparation for, or prevention of the spread of COVID-19). Although ESSER II funds are intended to support learning loss and reopening of schools, using the funds to pay for athletic/sporting event expenses may be allowable if the above conditions are met. The LEA must have documentation to demonstrate that this is the most cost-effective way for the LEA to implement this activity (e.g., results of researching options for implementing such an activity) and that there is a direct relationship to COVID-19.</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to</b></p>	<p><i>Please contact CDE if you wish to use CRF funds for this use. - 03/15/2021</i></p>



		<p><b>COVID-19.</b></p> <p><b>Added 03/15/2021</b></p>	
6	Specific support for Homeless students	<p><b>Yes, if</b> 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 June 30, 2021.</p> <p>ESSER II award period = March 13, 2020 through January 6, 2022. [CRRSA Act, Section 313(d)(1) - (15)].</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	<p><b>Yes,</b> expenses for outreach and specific support to students experiencing homelessness to increase instructional hours that were reduced due to COVID-19.</p> <p>(<a href="#">Addendum A</a> - 7.)</p>
7	Specific support for students with IEPs	<p><b>Yes, if</b> 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 June 30, 2021.</p> <p>ESSER II award period = March 13, 2020 through</p>	<p><b>Yes,</b> expenses for outreach and specific support to students with IEPs to increase instructional hours that were reduced due to COVID-19.</p> <p>(<a href="#">Addendum A</a> - 7.)</p>





		<p>January 6, 2022. [CRRSA Act, Section 313(d)(1) - (15)].</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	
8	<p>Specific support for students who are English Learners</p>	<p><b>Yes, if</b> 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 June 30, 2021.</p> <p>ESSER II award period = March 13, 2020 through January 6, 2022. [CRRSA Act, Section 313(d)(1) - (15)].</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	<p><b>Yes</b>, expenses for outreach and specific support to students who are English Language Learners to increase instructional hours that were reduced due to COVID-19.</p> <p><a href="#">(Addendum A - 7.)</a></p>



9	In School/Before and After School Care	<p><b>Yes, if</b> 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 June 30, 2021.</p> <p>ESSER funds can be used to support supplemental afterschool programs and summer learning (Section 18003(d)(11)), if reasonable and necessary to respond to COVID-19 (Added 8/27/2020).</p> <p>ESSER II award period = March 13, 2020 through January 6, 2022. [CRRSA Act, Section 313(d)(11) after school programs or (12) addressing learning loss].</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	<p><b>Yes</b>, in-school child care that is aimed at facilitating compliance with COVID-19 public health measures and to mitigate the second-order effects of COVID-19 through the provision of economic support, such as increasing instructional hours to enable the State’s workforce return to work. (<a href="#">Treasury Guidance</a> - 4. and 5.)</p> <p>Increased expenses associated with before and after school care is an allowable use of CRF funds - regardless of the fund type used to account for these types of child care. (Added 8/27/2020 and Clarified 9/17/202)</p> <p>Schools must include an explanation of their budget plans for before and after school care, in particular the level at which these programs were budgeted for FY20-21 to demonstrate the additional expenses eligible to be covered by CRF. (Added 9/17/2020).</p>
10	New hires or contract changes	<p><b>Yes, if</b> 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 June 30, 2021 [CARES Act, Section 18003(d)(12) - other activities that are necessary to maintain the operation of and</p>	<p><b>Yes</b>, allowable for increasing instructional hours in fall of 2020 compared to instructional hours provided in spring of 2020 to enable the State’s workforce to return to work. <b>Not allowable:</b> 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>continuity of services] or between March 13, 2020 and January 6, 2022 [CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services].</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	<p><b>Allowable Example:</b> Due to expected changes, needs and requirements of certified staff for planning the school year, a district negotiates a contract change, which moves the contract start date up one month. The new contract will run August 1 through July 31, instead of September 1 through August 31. Therefore, the district will pay a 13th month payroll cycle that is not budgeted. This is an allowable expense for increasing instructional hours where activities are taking place between March 1, 2020 - December 30, 2021 .</p> <p><a href="#">(Addendum A)</a> <a href="#">(OSC Payroll Eligibility Guidance)</a></p>
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B.) Technology - CRF: The following expenditures fall within the broad allowable use category of facilitating distance learning.			
#	Expenditure Type	<b>ESSER I 90% Allocation, ESSER I Supplemental Funds &amp; ESSER II 90% Allocation (effective March 13, 2020)</b> <i>*Must be for the purpose of continuing education during school closure &amp;/or returning to normal operations*</i> Additional information on allowable uses under ESEA, IDEA, etc. can be found <a href="#">here</a> .	CRF Allocation
11	Student-facing devices (iPads, Chromebooks, laptops, cameras, microphones, etc.)	<b>Yes</b> , for purchases made between March 13, 2020 and June 30, 2021, <b>if</b> necessary, reasonable, and allocable for the purpose of	<b>Yes</b> , if purchase cost is incurred between March 1, 2020 and December 30, 2021 and facilitates distance learning for students and



		<p>continuing educational services during school closures or implementing a plan for return to normal operations [CARES Act, Section 18003(d)(9) - purchasing educational technology for students, including hardware, software, and connectivity]. Devices purchased for the benefit of private school students under equitable services must be owned and tracked by the LEA.</p> <p>ESSER II award period = March 13, 2020 through January 6, 2022. [CRRSA Act, Section 313(d)(9) purchasing educational technology].</p> <p><b><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></b></p> <p><b><i>Revised 02/01/21</i></b></p>	<p>educators. (<a href="#">Addendum A</a> - 6.)</p>
12	<p>Staff-facing devices (iPads, Chromebooks, laptops, smartboards, cameras, microphones, security cameras, etc.)</p>	<p><b>Yes</b>, for purchases made between March 13, 2020 and June 30, 2021, <b>if</b> necessary, reasonable, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations [CARES Act, Section 18003(d)(12) - other activities necessary to maintain the operation of and continuity of services]. Devices purchased for the benefit of private school students under equitable services must be owned and tracked by the LEA.</p> <p>ESSER II award period = March 13, 2020 through</p>	<p><b>Yes</b>, if purchase cost is incurred between March 1, 2020 and December 30, 2021 and facilitates distance learning for students and educators and/or compliance with local public health orders , i.e. physical distancing. (<a href="#">Addendum A</a> - 6.)</p>



		<p>January 6, 2022. [CRRSA Act, Section 313(d)(15)].</p> <p><b><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></b></p> <p><b><i>Revised 02/01/21</i></b></p>	
13	Mobile hotspots	<p>If for students: same response as “Student-facing devices” above.</p> <p>If for faculty: same response as “Staff-facing devices” above.</p>	<p><b>Yes</b>, if purchase cost is incurred between March 1, 2020 and December 30, 2021 and facilitates distance learning for students and educators. (<a href="#">Addendum A</a> - 6.)</p>
14	Internet access contracts / monthly costs	<p>If for students: same response as “Student-facing devices” above.</p> <p>If for faculty: same response as “Staff-facing devices” above.</p>	<p><b>Yes</b>, if purchase cost is incurred between March 1, 2020 and December 30, 2021 and facilitates distance learning for students and educators. (<a href="#">Addendum A</a> - 6.)</p>
15	Costs to expand bandwidth	<p>If for students: same response as “Student-facing devices” above.</p> <p>If for faculty: same response as “Staff-facing devices” above.</p>	<p><b>Yes</b>, if purchase cost is incurred between March 1, 2020 and December 30, 2021 and facilitates distance learning for students and educators. (<a href="#">Addendum A</a> - 6.)</p>
16	Network / server infrastructure	<p>If for students: same response as “Student-facing devices” above.</p> <p>If for faculty: same response as “Staff-facing devices” above.</p>	<p><b>Yes</b>, if purchase cost is incurred between March 1, 2020 and December 30, 2021 and facilitates distance learning for students and educators. (<a href="#">Addendum A</a> - 6.)</p>



**C.) Personnel performing allowable activities (other than increasing instructional time) in response to COVID-19 -**

**CRF:** The following expenditures fall within the broad allowable use categories: facilitating distance learning, public health expense or substantially different use.

**ESSER:** Generally, a grantee or subgrantee may continue to charge the compensation (including but not necessarily limited to salaries, wages, and fringe benefits) of its employees who are paid by a currently active grant funded by the Department to that grant, consistent with the organization’s policies and procedures for paying compensation from all funding sources, Federal and non-Federal, under unexpected or extraordinary circumstances, such as a public health emergency like COVID-19.[1] Thus, if the organization pays, consistent with its policies and procedures, similarly situated employees whose compensation is paid with non-Federal funds during an extended closure, those paid with grant funds from the Department may also continue to be paid.[2] However, an employee who is being paid with Department grant funds while the program grant activities are closed in whole or in part due to the COVID-19 pandemic may not also be paid for the time during which the program is closed by the organization or another organization for working on other activities that are not closed down.

If a grantee or subgrantee does not currently have in place a policy that addresses extraordinary circumstances such as those caused by COVID-19, the grantee or subgrantee may amend or create a policy in order to put emergency contingencies in place for Federal and non-Federal similarly situated employees. If the conditions exist for charges to be made to the Federal grant, charges may also be made to any non-Federal sources that are used by a grantee or subgrantee in order to meet a matching requirement.

#	Expenditure Type	<b>ESSER I 90% Allocation, ESSER I Supplemental Funds &amp; ESSER II 90% Allocation (effective March 13, 2020)</b> <i>*Must be for the purpose of continuing education during school closure &amp;/or returning to normal operations*</i> <i>Additional information on allowable uses under ESEA, IDEA, etc. can be found <a href="#">here</a>.</i>	CRF Allocation
17	Bonuses or incentives	<b>No</b> , ESSER funds may not be used for bonuses, merit pay, or similar expenditures, unless related to disruptions or closures resulting from COVID-19 (i.e., the expense has been deemed necessary for continuing educational services during COVID-19-related school closures or implementing plans for return to normal operations).	<b>No</b> , bonuses are listed as a “non exclusive example of ineligible expenditure” in the Treasury’s guidance. ( <a href="#">Treasury Guidance</a> )



18	Salary Increases, permanent	<p><b>No</b>, ESSER funds may not be used for bonuses, merit pay, or similar expenditures, unless related to disruptions or closures resulting from COVID-19 (i.e., the expense has been deemed necessary for continuing educational services during COVID-19-related school closures or implementing plans for return to normal operations).</p>	<p><b>No</b>, costs must be incurred between March 1, 2020 - December 30, 2021 and may not be used to support permanent salary increases. <a href="#">(Treasury Guidance)</a></p>
19	Hazard Pay	<p><b>Yes, if necessary</b>, 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 June 30, 2021 [for ESSER I, CARES Act, Section 18003(d)(12)] or between March 13, 2020 and January 6, 2022 [for ESSER II, CRSSA Act, Section 313(d)(15)].</p> <p><b>Allowable example:</b> Additional pay for performing hazardous duty as determined by the LEA. Determination of the hazardous duty must be related to COVID-19. Must be supported by district policies. Compensation must be documented in accordance with 2 CRF200.430(f) and 200.431.</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	<p><b>Yes</b>, if the hazard pay is related to disruptions or closures resulting from COVID-19 (i.e., the expense has been deemed necessary for continuing educational services during the COVID-19 school closures or implementing plans for return to normal operations). Hazard pay is defined by the Treasury as: “Hazard pay means additional pay for performing hazardous duty or work involving physical hardship, in each case that is related to COVID-19.” <a href="#">(Treasury FAQs)</a> <a href="#">(OSC Payroll Eligibility Guidance)</a></p>
20	Sick Leave	<p><b>Yes, if necessary</b>, reasonable, and allocable for</p>	<p><b>Yes</b>, per Treasury guidance, the following</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 June 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] and as long as funds are not subsidizing or offsetting executive salaries and benefits of individuals who are not employees of the LEA, or expenditures related to state or local teacher/faculty unions or associations.</p> <p>[CARES Act, Section 18003(d)(12) and CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p><b><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></b></p> <p><b><i>Revised 02/01/21</i></b></p>	<p>are allowable: “Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.” (<a href="#">Treasury Guidance</a>)</p> <p>Pursuant to temporary regulations under the Families First Coronavirus Response Act (FFCRA) certain employees are permitted to take sick leave for specified reasons related to COVID-19: <a href="#">Federal Register Link</a>. Please ensure Section 826.40(c) is reviewed. (Added 8/7/2020)</p>
20 a	Incentive Pay for Getting COVID-19 Vaccine	<p><b>Yes, if</b> 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 June 30, 2021 [CARES Act, Section 18003(d)(12) - other activities necessary to maintain the operation of and continuity of</p>	<p><i>Please contact CDE if you wish to use CRF funds for this use. - 02/02/2021</i></p>





		<p>services and continuing to employ the existing staff of the LEA] and as long as funds are not subsidizing or offsetting executive salaries and benefits of individuals who are not employees of the LEA, or expenditures related to state or local teacher/faculty unions or associations.</p> <p>Must be supported by district policies. Compensation must be documented in accordance with 2 CRF200.430(f) and 200.431.</p> <p>[CARES Act, Section 18003(d)(12) and CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p><b><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></b></p> <p><b><i>Revised 02/01/21</i></b></p>	
21	Overtime or extra duty	<p>ESSER funds may not be used for bonuses, merit pay, or similar expenditures, unless related to disruptions or closures resulting from COVID-19 (i.e., the expense has been deemed necessary for continuing educational services during COVID-19-related school closures or implementing plans for return to normal operations).</p> <p>Overtime or extra duty pay may be allowable under ESSER if such expenses are reasonable</p>	<p><b>Yes</b>, if overtime/additional hourly pay or extra duty (over and above contract time)/stipends are related one of the “Allowable Uses” included in Addendum A, such as modifications to comply with public health order, to prepare for school closures and reopenings, to facilitate distance learning, and to recover lost learning time. (<a href="#">Addendum A</a> - 1. through 8.)</p>



		<p>and necessary to prevent, prepare for, or respond to COVID-19.</p> <p>[CARES Act, Section 18003(d)(12) and CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	
22	New hires or contract changes	<p><b>Yes, if</b> new hire’s position and associated roles and responsibilities are allowable under the CARES Act, Section 18003(d)(1-12) and as long as funds are not subsidizing or offsetting executive salaries and benefits of individuals who are not employees of the LEA, or expenditures related to state or local teacher/faculty unions or associations.</p> <p>[CARES Act, Section 18003(d)(12) and CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	<p><b>Yes</b>, allowable for activities tied specifically to COVID-19 where activities are taking place between March 1, 2020 - December 30, 2021 . <b>Not allowable:</b> 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><b>Allowable Example:</b> 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><b>Allowable Example:</b> Due to expected changes, needs and requirements of certified staff for planning the school year, a district negotiates a contract change, which moves the contract start date up one month. The new contract will run August 1</p>



			<p>through July 31, instead of September 1 through August 31. Therefore, the district will pay a 13th month payroll cycle that is not budgeted. This is an allowable expense for activities tied specifically to COVID-19 where activities are taking place between March 1, 2020 - December 30, 2021 .  <a href="#">(Addendum A)</a>  <a href="#">(OSC Payroll Eligibility Guidance)</a></p>
23	Existing custodial staff salaries & benefits	<p><b>Yes, if</b> 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 June 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] and as long as funds are not subsidizing or offsetting executive salaries and benefits of individuals who are not employees of the LEA, or expenditures related to state or local teacher/faculty unions or associations.</p> <p>[CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p>	<p><b>Yes</b>, allowable for employees who are diverted to a substantially different use related to COVID-19. Substantially different use is defined as more than 51% within the employee’s pay period. Therefore, to be allowable the employee must work at least 51% or more of their time on any job duties that are related to COVID-19 response between March 1, 2020 - December 30, 2021 . <b>Not allowable:</b> All or a portion of normally assigned job description duties that are unable to demonstrate increasing instructional hours or relationship to COVID-19 response. <b>(revised August 5, 2020)</b></p> <p>If staff are working 51% or their time on the additional services for COVID-19, these re-allocated hours of an existing staff could be covered by a district’s CRF allocation.</p> <p><b>Allowable Example:</b> Temporarily adjusting job duties for current custodial staff to</p>



		<i>Revised 02/01/21</i>	<p>provide additional cleaning and sanitizing services to schools.  <a href="#">(Appendix 1 - Utilizing the 51% Guidance)</a></p> <p><b>Also</b>, allowable if additional hours are related to one of the “Allowable Uses” included in Addendum A, such as modifications to comply with public health order, to prepare for school closures and reopenings, or to facilitate distance learning.</p> <p><b>Allowable Example:</b> Temporarily expanding the hours for current custodial staff to provide additional cleaning and sanitizing services to schools.</p> <p><b>Allowable Example:</b> District budgeted \$1M for custodial staff in FY20 (2019-20). This expense was in the adopted budget on March 27. District ended up spending \$1.3M due to COVID response. Only \$300K is allocable to CRF.  <a href="#">(Addendum A)</a>  <a href="#">(Treasury FAQs)</a>  <a href="#">(OSC Payroll Eligibility Guidance)</a></p>
24	Existing IT staff salaries & benefits	<b>Yes, if</b> 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 June 30, 2021 [CARES Act,	<b>Yes</b> , allowable for employees who are diverted to a substantially different use related to COVID-19. Substantially different use is defined as more than 51% within the employee’s pay period. Therefore, to be allowable the employee must work at least



		<p>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] and as long as funds are not subsidizing or offsetting executive salaries and benefits of individuals who are not employees of the LEA, or expenditures related to state or local teacher/faculty unions or associations.</p> <p>[CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	<p>51% or more of their time on job duties that are related to COVID 19 response between March 1, 2020 - December 30, 2021 . <b>Not allowable:</b> All or a portion of normally assigned job description duties that are unable to demonstrate a relationship to COVID-19 response. <b>(revised August 5, 2020)</b> <a href="#">(Appendix 1 - Utilizing the 51% Guidance)</a></p> <p>If staff are working 51% or their time on the additional services for COVID-19, these additional or re-allocated hours of an existing staff could be covered by a district's CRF allocation.</p> <p><b>Allowable Example:</b> IT staff that work 51% or more of their time to plan for how to support students' access to online learning to facilitate distance learning as a result of COVID-19. <a href="#">(Addendum A)</a> <a href="#">(OSC Payroll Eligibility Guidance)</a></p> <p><b>Also,</b> allowable if additional hours are required to facilitate distance learning as a result of COVID-19.</p> <p><b>Allowable Example:</b> Temporarily expanding the hours or adjusting job duties for current IT staff to facilitate distance learning.</p>
25	Existing teacher / instructional staff	<b>Yes, if</b> necessary, reasonable, and allocable for	<b>Yes,</b> (separate from the increased



<p>salaries &amp; benefits</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 June 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] and as long as funds are not subsidizing or offsetting executive salaries and benefits of individuals who are not employees of the LEA, or expenditures related to state or local teacher/faculty unions or associations.</p> <p>[CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	<p>instructional hours discussed above), allowable for employees who are diverted to a substantially different use. Substantially different use is defined as more than 51% within the employee’s pay period. Therefore, to be allowable the employee must work at least 51% or more of their time on COVID-19 public health emergency between March 1, 2020 and December 30, 2021 . <b>Not allowable:</b> All or a portion of normally assigned job description duties that are unable to demonstrate increasing instructional hours or relationship to COVID-19 response. <b>(revised August 5, 2020)</b> <a href="#">(Appendix 1 - Utilizing the 51% Guidance)</a></p> <p>If staff are working 51% or their time on the additional services for COVID-19, these additional or re-allocated hours of an existing staff could be covered by a district’s CRF allocation.</p> <p><b>Allowable Example:</b> Temporarily adjusting job duties for teachers/instructional staff to respond to the COVID-19 health emergency.</p> <p><b>Also,</b> allowable if additional hours are related to one of the “Allowable Uses” included in Addendum A, such as modifications to comply with public health order, to prepare for school closures and reopenings, or to facilitate distance</p>
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			<p>learning.  <a href="#">(Treasury FAQs)</a>  <a href="#">(Addendum A)</a>  <a href="#">(OSC Payroll Eligibility Guidance)</a></p>
26	Existing admin staff salaries & benefits	Same as above	<p><b>Yes</b>, allowable for staff who are diverted to a substantially different use. Substantially different use is defined as more than 51% within the employee’s pay period. Therefore, to be allowable the employee must work at least 51% or more of their time on any job duties related to COVID-19 response between March 1, 2020 - December 30, 2021 . <b>Not allowable</b>: all or a portion of normally assigned job description duties that are unable to demonstrate increasing instructional hours or relationship to COVID-19 response. <b>(revised August 5, 2020)</b></p> <p>If staff are working 51% or their time on the additional services for COVID-19, these additional or re-allocated hours of an existing staff could be covered by a district’s CRF allocation.  <a href="#">(Treasury FAQs)</a>  <a href="#">(Addendum A)</a>  <a href="#">(OSC Payroll Eligibility Guidance)</a>  <a href="#">(Appendix 1 - Utilizing the 51% Guidance)</a></p> <p><b>Also</b>, allowable if additional hours are related to one of the “Allowable Uses” included in Addendum A, such as</p>



			modifications to comply with public health order, to prepare for school closures and reopenings, or to facilitate distance learning.
27	Existing food service staff salaries & benefits	Same as above	<p><b>Yes</b>, allowable for employees who are diverted to a substantially different use. Substantially different use is defined as more than 51% within the employee’s pay period. Therefore, to be allowable the employee must work at least 51% or more of their time on any job duties related to COVID-19 response between March 1, 2020 - December 30, 2021 . <b>Not allowable</b>: All or a portion of normally assigned job description duties that are unable to demonstrate increasing instructional hours or relationship to COVID-19 response.  <b>(revised August 5, 2020)</b>  <a href="#">(Appendix 1 - Utilizing the 51% Guidance)</a></p> <p><b>Allowable Example:</b> Temporarily adjusting job duties for current food service staff to prepare and/or deliver meals to students. If staff are working 51% or their time on the additional services for COVID-19, these additional or re-allocated hours of an existing staff member could be covered by a district’s CRF allocation.  <a href="#">(Treasury FAQs)</a>  <a href="#">(Addendum A)</a>  <a href="#">(OSC Payroll Eligibility Guidance)</a></p>





			<p><b>Also</b>, allowable if additional hours are related to one of the “Allowable Uses” included in Addendum A, such as modifications to comply with public health order, to prepare for school closures and reopenings, or to facilitate distance learning.</p>
28	Existing transportation staff salaries & benefits	Same as above	<p><b>Yes</b>, allowable for employees who are diverted to a substantially different use. Substantially different use is defined as more than 51% within the employee’s pay period. Therefore, to be allowable the employee must work at least 51% or more of their time on any job duties related to COVID-19 response between March 1, 2020 - December 30, 2021 . <b>Not allowable:</b> All or a portion of normally assigned job description duties that are unable to demonstrate increasing instructional hours or relationship to COVID-19 response.  <b>(revised August 5, 2020)</b>  <a href="#">(Appendix 1 - Utilizing the 51% Guidance)</a></p> <p><b>Allowable Example:</b> Temporarily adjusting job duties for current transportation staff to provide COVID-19 response, such as delivery of meals. If staff are working 51% or their time on the additional services for COVID-19, these additional or re-allocated hours of an existing staff could be covered by a district’s CRF allocation.  <a href="#">(Treasury FAQs)</a></p>



			<p><a href="#">(Addendum A)</a> <a href="#">(OSC Payroll Eligibility Guidance)</a> <b>Also</b>, allowable if additional hours are related to one of the “Allowable Uses” included in Addendum A, such as modifications to comply with public health order, to prepare for school closures and reopenings, or to facilitate distance learning.</p>
29	Existing family engagement staff salaries & benefits	Same as above	<p><b>Yes</b>, allowable for employees who are diverted to a substantially different use. Substantially different use is defined as more than 51% within the employee’s pay period. Therefore, to be allowable the employee must work at least 51% or more of their time on any job duties related to COVID-19 response between March 1, 2020 - December 30, 2021 . <b>Not allowable:</b> All or a portion of normally assigned job description duties that are unable to demonstrate increasing instructional hours or relationship to COVID-19 response. <b>(revised August 5, 2020)</b> <a href="#">(Treasury FAQs)</a> <a href="#">(Addendum A)</a> <a href="#">(Appendix 1 - Utilizing the 51% Guidance)</a></p> <p>If staff are working 51% or their time on the additional services for COVID-19, these additional or re-allocated hours of an existing staff could be covered by a district’s CRF allocation.</p>



			<p><b>Also</b>, allowable if additional hours are related to one of the “Allowable Uses” included in Addendum A, such as modifications to comply with public health order, to prepare for school closures and reopenings, or to facilitate distance learning.</p>
30	Existing support staff salaries & benefits	Same as above	<p><b>Yes</b>, allowable for staff who are diverted to a substantially different use. Substantially different use is defined as more than 51% within the employee’s pay period. Therefore, to be allowable the employee must work at least 51% or more of their time on COVID-19 public health emergency between March 1, 2020 and December 20, 2020. <b>Not allowable:</b> All or a portion of normally assigned job description duties that are unable to demonstrate increasing instructional hours or relationship to COVID-19 response. <b>(revised August 5, 2020)</b></p> <p><a href="#">(Treasury FAQs)</a>  <a href="#">(Addendum A)</a>  <a href="#">(OSC Payroll Eligibility Guidance)</a>  <a href="#">(Appendix 1 - Utilizing the 51% Guidance)</a></p> <p>If staff are working 51% or their time on the additional services for COVID-19, these additional or re-allocated hours of an existing staff could be covered by a district’s CRF allocation.</p>



			<p><b>Also</b>, allowable if additional hours are related to one of the “Allowable Uses” included in Addendum A, such as modifications to comply with public health order, to prepare for school closures and reopenings, or to facilitate distance learning.</p>
31	Existing school nurse and/or health assistant salaries & benefits	Same as above	<p><b>Yes</b>, allowable for employees who are diverted to a substantially different use. Substantially different use is defined as more than 51% within the employee’s pay period. Therefore, to be allowable the employee must work at least 51% or more of their time on any job duties related to COVID-19 response between March 1, 2020 -December 30, 2021 . <b>Not allowable:</b> All or a portion of normally assigned job description duties that are unable to demonstrate increasing instructional hours or relationship to COVID-19 response.</p> <p><b>(revised August 5, 2020)</b>  <a href="#">(Treasury FAQs)</a>  <a href="#">(Addendum A)</a>  <a href="#">(OSC Payroll Eligibility Guidance)</a>  <a href="#">(Appendix 1 - Utilizing the 51% Guidance)</a></p> <p>If staff are working 51% or their time on the additional services for COVID-19, these additional or re-allocated hours of an existing staff could be covered by a district’s CRF allocation.</p>



			<p><b>Also</b>, allowable if additional hours are related to one of the “Allowable Uses” included in Addendum A, such as modifications to comply with public health order, to prepare for school closures and reopenings, or to facilitate distance learning.</p>
32	Expenses incurred by employees to enable working remotely	<p><b>Yes, if necessary</b>, 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 June 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>[CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	<p><b>Yes</b>, if expenses for remote work are 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.</p> <p>(<a href="#">Treasury FAQs</a>) (<a href="#">Addendum A</a> - 1. and 6.)</p>
33	Expenses incurred to make hiring/HR processes virtual	<p><b>Yes, if necessary</b>, reasonable, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and</p>	<p><b>Yes</b>, if expenses for remote work are incurred between March 1, 2020 and December 30, 2021 and facilitate distance learning for students and educators and/or</p>



		<p>incurred during the award period between March 13, 2020 and June 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>[CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p><b><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></b></p> <p><b><i>Revised 02/01/21</i></b></p>	<p>are necessary to comply with State and local public health orders. (<a href="#">Addendum A</a> - 1. and 6.)</p>
34	Costs of unemployment insurance	<p><b>Yes, if</b> 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 June 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>[CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p><b><i>All ESSER-funded activities must be necessary</i></b></p>	<p><b>Yes</b>, funds may be used to pay for unemployment insurance costs incurred by the recipient as an employer. (<a href="#">Treasury FAQs</a>)</p>



		<p><i>to prevent, prepare for, or respond to COVID-19.</i></p> <p><i>Revised 02/01/21</i></p>	
35	Cost of expanded workers' compensation coverage	<p><b>Yes, if</b> 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 June 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>[CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><i>Revised 02/01/21</i></p>	<p><b>Yes,</b> 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.</p> <p><a href="#">(Treasury FAQs)</a></p>
36	Student Interns	<p><b>Yes, if</b> 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 June 30, 2021 [CARES Act, Section 18003(d)(12) - other activities necessary to maintain the operation of and continuity of</p>	<p><b>Yes,</b> 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 . <b>Not allowable:</b> 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>services and continuing to employ the existing staff of the LEA].</p> <p>[CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	<p><b>Allowable Example:</b> Hiring new staff members who are substantially dedicated to supporting the district’s COVID-19 response in the area of any allowable use. <a href="#">(Addendum A)</a></p>
37	Hiring Substitute Teachers	<p><b>Yes</b>, 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 June 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>[CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	<p><b>Yes</b>, 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>





D.) Educational Materials & Supports - CRF: The following expenditures fall within the broad allowable use category of facilitating distance learning.			
#	Expenditure Type	ESSER I 90% Allocation, ESSER I Supplemental Funds & ESSER II 90% Allocation (effective March 13, 2020) <i>*Must be for the purpose of continuing education during school closure &amp;/or returning to normal operations*</i> Additional information on allowable uses under ESEA, IDEA, etc. can be found <a href="#">here</a> .	CRF Allocation
38	Development of remote or online learning capabilities	<p><b>Yes, if</b> 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 June 30, 2021 [CARES Act, Section 18003(d)(9) - purchasing educational technology for students, including hardware, software, and connectivity or (12)].</p> <p>[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 II award period = March 13, 2020 - January 6, 2022.</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	<p><b>Yes</b>, 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. <a href="#">(Addendum A - 6.)</a></p> <p>Note: The development of remote or online learning capabilities is distinct from the delivery of remote learning itself. Delivering 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</p>



			allowable CRF expense. (Treasury FAQs)
39	Online learning platform subscriptions Or Online course enrollment (added 7/30/2020)	<p><b>Yes, if necessary,</b> 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 June 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>[CRSSA Act, Section 313(d)(9) - purchasing educational technology for students, including hardware, software, and connectivity]</p> <p>ESSER II award period = March 13, 2020 - January 6, 2022.</p> <p><b><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></b></p> <p><b><i>Revised 02/01/21</i></b></p>	<p><b>Yes,</b> 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 .</p> <p><a href="#">(Addendum A - 6.)</a></p> <p>Colorado Empowered Learning offers various options to school districts, some of these are priced for a semester and others 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><b>Yes, if necessary,</b> 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</p>	<p><b>Yes,</b> 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</p>



		<p>incurred during the award period between March 13, 2020 and June 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 cannot be prepaid.</p> <p>[CRSSA Act, Section 313(d)(9) - purchasing educational technology for students, including hardware, software, and connectivity]</p> <p>ESSER II award period = March 13, 2020 - January 6, 2022.</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	<p>one-time purchase costs for the accrued cost up until December 30, 2021 if subscription extends beyond December 30, 2021 .</p> <p><a href="#">(Addendum A - 6.)</a></p>
41	Curriculum to support remote learning	<p><b>Yes, if</b> 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 June 30, 2021.</p> <p><b>May also</b> use ESSER funds for planning and</p>	<p><b>Yes,</b> if purchase cost is incurred between March 1, 2020 and December 30, 2021 and facilitates distance learning for students and educators.</p> <p><a href="#">(Addendum A - 6.)</a></p>



		<p>coordinating how to ensure educational services 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>[CRSSA Act, Section 313(d)1-15) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p>ESSER II award period = March 13, 2020 - January 6, 2022.</p> <p><b><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></b></p> <p><b><i>Revised 02/01/21</i></b></p>	
42	Supplies to support remote learning	<p><b>Yes, if</b> 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</p>	<p><b>Yes</b>, if purchase cost is incurred between March 1, 2020 and December 30, 2021 and facilitates distance learning for students and educators.</p>



		<p>incurred during the award period between March 13, 2020 and June 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>[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 II award period = March 13, 2020 - January 6, 2022.</p> <p><b><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></b></p> <p><b><i>Revised 02/01/21</i></b></p>	<p>(<a href="#">Addendum A</a> - 6.)</p>
43	Printing or reproduction costs	Same response as “Supplies” above	<b>Yes</b> , if purchase cost is incurred between March 1, 2020 and December 30, 2021 and printing or reproduction facilitates distance



			learning for students and educators. ( <a href="#">Addendum A</a> - 6.)
<b>E.) Facilities &amp; Health and Safety - The following expenditures fall within the broad allowable use category of public health expense.</b>			
#	Expenditure Type	ESSER I 90% Allocation, ESSER I Supplemental Funds & ESSER II 90% Allocation (effective March 13, 2020) <i>*Must be for the purpose of continuing education during school closure &amp;/or returning to normal operations*</i> Additional information on allowable uses under ESEA, IDEA, etc. can be found <a href="#">here</a> .	CRF Allocation
44	Cleaning and/or sanitizing supplies	<b>Yes, if</b> 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 June 30, 2021 [for ESSER I, CARES Act, Section 18003(d)(7)] and March 13, 2020 through January 6, 2022 [for ESSER II, CRSSA Act, Section 313(d)(7)].  <b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b>  <b>Revised 2/1/21</b>	<b>Yes</b> , 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. ( <a href="#">Addendum A</a> - 3.)
45	Personal Protective Equipment (PPE): Masks, Gloves, thermometers, etc.	<b>Yes, if</b> 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 June 30, 2021 [for ESSER I, CARES Act, Section 18003(d)(7)] and March 13,	<b>Yes</b> , 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,



		<p>2020 through January 6, 2022 [for ESSER II, CRSSA Act, Section 313(d)(7)].</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 2/1/21</b></p>	<p>including nursing care, sick leave, temperature monitoring, and school health clinics.</p> <p>(<a href="#">Addendum A</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><b>Yes, if</b> 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 June 30, 2021 [for ESSER I], and March 13, 2020 through January 6, 2022 [for ESSER II, CRSSA Act, Section 313(d)(1) - (15)].</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Reviewed 2/1/21</b></p>	<p><b>Yes</b>, 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 administrators.</p> <p>(<a href="#">Addendum A</a> - 4.)</p> <p><b>Yes</b>, COVID-19 testing of students and teachers is an allowable public health measure. (Added 8/20/2020)</p>
47	<p>Reconfiguring school buildings: staff time</p>	<p><b>Yes, if</b> reasonable and necessary to prevent, prepare for, or respond to COVID-19, and incurred between March 13, 2020 and June 30, 2021 [CARES Act, Section 18003(d)(12)] and March 13, 2020 through January 6, 2022 [for ESSER II, CRSSA Act, Section 313(d)(13-15)].</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p>	<p><b>Yes</b>, 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.</p> <p>(<a href="#">Addendum A</a> - 1. and 2.)</p>



		<b>Reviewed 2/1/21</b>	
48	Reconfiguring buildings: supplies or materials to facilitate physical distancing and/or reduce sharing of items in schools	<p><b>Yes, if</b> 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 June 30, 2021.</p> <p>ESSER II award period = March 13, 2020 - January 6, 2022. [CRSSA Act, Section 313(d)(13-15)]</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	<p><b>Yes,</b> 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. (<a href="#">Addendum A - 1.</a>)</p>
49	Reconfiguring buildings: furniture	<p><b>Yes, if</b> 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 June 30, 2021.</p> <p>ESSER II award period = March 13, 2020 - January 6, 2022. [CRSSA Act, Section 313(d)(13-15)].</p>	<p><b>Yes,</b> 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. (<a href="#">Addendum A - 1.</a>)</p>





		<p><b><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></b></p> <p><b><i>Revised 02/01/21</i></b></p>	
50	<p>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>	<p><b>Yes, if</b> 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 June 30, 2021.</p> <p>ESSER II award period = March 13, 2020 - January 6, 2022. [CRSSA Act, Section 313(d)(13-15)]</p> <p><b><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></b></p> <p><b><i>Revised 02/01/21</i></b></p>	<p><b>Yes,</b> 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.</p> <p><a href="#">(Addendum A - 1.)</a></p>
51	<p>Purchasing modulars and/or purchasing and/or constructing buildings to accommodate physical distancing</p>	<p>Updated on 10/6/20 Based on Guidance from the U.S. Department of Education:</p> <ul style="list-style-type: none"> <li>Because ESSER funds may be used for “any activity authorized by the ESEA,” 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</li> </ul>	<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</p>



		<p>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"> <li>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.</li> <li>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).</li> <li>Approved construction projects must comply with applicable Uniform Guidance requirements, as well as the</li> </ul>	<p>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 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</p>
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		<p>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> <p>ESSER II award period = March 13, 2020 - January 6, 2022. [CRSSA Act, Section 313(d)(13-15)].</p> <p><b><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></b></p> <p><b><i>Revised 02/01/21</i></b></p>	<p>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>
52	Purchasing buses or other vehicles to accommodate physical distancing	<p><b>Yes, if</b> 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 June 30, 2021 [CARES Act, Section 18003(d)(12) - other activities necessary</p>	<p><b>No</b>, 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</p>



		<p>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 - January 6, 2022. [CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services].</p> <p><b><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></b></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><b><i>Revised 02/01/21</i></b></p>	<p>COVID-19 mitigation measures between March 1, 2020 and December 30, 2021 .  <a href="#">(Addendum A - 1.)</a>  <a href="#">(Treasury FAQs)</a></p>
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<p>53</p>	<p>Purchasing large pieces of equipment, i.e. for cleaning, that are considered capital equipment purchases</p>	<p><b>Yes, if</b> 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 June 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 - January 6, 2022. [CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services].</p> <p><b><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></b></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><b><i>Revised 02/01/21</i></b></p>	<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 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</p>
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			<p>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 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><b>Yes, if</b> 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 June 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>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>ESSER II award period = March 13, 2020 - January 6, 2022. [CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services].</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	
55	Payments to parents for mileage in lieu of providing school transportation	<p><b>Yes, if</b> 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 June 30, 2021.</p> <p>ESSER II award period = March 13, 2020 - January 6, 2022.</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></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><b>F.) Student &amp; Staff Supports - The following expenditures fall within the broad allowable use category of public health expense.</b></p>			
<b>#</b>	<b>Expenditure Type</b>	<b>ESSER I 90% Allocation, ESSER I Supplemental</b>	<b>CRF Allocation</b>



		<p><b>Funds &amp; ESSER II 90% Allocation (effective March 13, 2020)</b>  <i>*Must be for the purpose of continuing education during school closure &amp;/or returning to normal operations*</i>            Additional information on allowable uses under ESEA, IDEA, etc. can be found <a href="#">here</a>.</p>	
56	Mental Health Support for students: salaries & benefits	<p><b>Yes, if</b> 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 June 30, 2021.</p> <p>ESSER II award period = March 13, 2020 - January 6, 2022.</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	<p><b>Yes,</b> 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 . <b>Not allowable:</b> Pre-paying the salary and benefits for the full year.  <a href="#">(Treasury Guidance - 3.)</a>  <a href="#">(Addendum A - 1.)</a></p>
57	Mental Health Support for students: contracts	<p><b>Yes, if</b> 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 June 30, 2021.</p>	<p><b>Yes,</b> 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 include mental health staff to meet the mental health needs of students</p>





		<p>ESSER II award period = March 13, 2020 - January 6, 2022. [CRRSA Act, Section 313(d)(10)].</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	<p>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 . <b>Not allowable:</b> Pre-paying contracts for the full year. (<a href="#">Treasury Guidance</a> - 3.) (<a href="#">Addendum A</a> - 1.)</p>
58	Mental Health Support for staff	<p><b>Yes, if</b> 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 June 30, 2021.</p> <p>ESSER II award period = March 13, 2020 - January 6, 2022. [CRRSA Act, Section 313(d)(10)].</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	<p><b>No</b>, expenses to support the health of staff are limited to protecting faculty and administrators from exposure or risk of exposure to COVID-19. (<a href="#">Addendum A</a> - 4.)</p>
59	Mental Health Support: curriculum or supplies	<p><b>Yes, if</b> 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</p>	<p><b>Yes</b>, 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</p>



		<p>closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and June 30, 2021.</p> <p>ESSER II award period = March 13, 2020 - January 6, 2022. [CRRSA Act, Section 313(d)(10)].</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><i>Revised 02/01/21</i></p>	<p>experiencing trauma or mental health challenges as a result of the COVID-19 public health emergency. (<a href="#">Addendum A</a> - 5.)</p>
<p><b>G.) Communications &amp; Family Engagement - CRF: The following expenditures fall within the broad allowable use category of facilitating distance learning.</b></p>			
#	Expenditure Type	<p><b>ESSER I 90% Allocation, ESSER I Supplemental Funds &amp; ESSER II 90% Allocation (effective March 13, 2020)</b></p> <p><i>*Must be for the purpose of continuing education during school closure &amp;/or returning to normal operations*</i> Additional information on allowable uses under ESEA, IDEA, etc. can be found <a href="#">here</a>.</p>	CRF Allocation
60	Software subscriptions to platforms that facilitate communication with families	<p><b>Yes, if</b> 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 June 30, 2021.</p>	<p><b>Yes,</b> 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</p>



		<p>Software subscriptions must be prorated for the award period. [CRRSA Act, Section 313(d)(15)].</p> <p>ESSER II award period = March 13, 2020 - January 6, 2022.</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	<p>subscription extends beyond December 30, 2021 .</p> <p><a href="#">(Addendum A - 2. and 6.)</a></p>
61	Website design / content development	<p><b>Yes, if</b> 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 June 30, 2021.</p> <p>ESSER II award period = March 13, 2020 - January 6, 2022. [CRRSA Act, Section 313(d)(15)].</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	<p><b>Yes,</b> 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.</p> <p><a href="#">(Addendum A - 2. and 6.)</a></p>
62	Social media content development	<p><b>Yes, if</b> reasonable, necessary, and allocable to one of the allowable activities list in [CARES Act,</p>	<p><b>Yes,</b> if cost is incurred between March 1, 2020 and December 30, 2021 and if the</p>



		<p>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 June 30, 2021.</p> <p>ESSER II award period = March 13, 2020 - January 6, 2022. [CRRSA Act, Section 313(d)(15)].</p> <p><b><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></b></p> <p><b><i>Revised 02/01/21</i></b></p>	<p>social media content development serves to communicate with families about school closures and reopenings and/or to facilitate distance learning. (<a href="#">Addendum A</a> - 2. and 6.)</p>
63	Printing and reproduction costs	<p><b>Yes, if</b> 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 June 30, 2021.</p> <p>ESSER II award period = March 13, 2020 - January 6, 2022. [CRRSA Act, Section 313(d)(15)].</p> <p><b><i>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</i></b></p>	<p><b>Yes,</b> 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. (<a href="#">Addendum A</a> - 2. and 6.)</p>



		<i>Revised 02/01/21</i>	
64	Mailing costs	<p><b>Yes, if</b> 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 June 30, 2021.</p> <p><b>All ESSER-funded activities must be necessary to prevent</b>, ESSER II award period = March 13, 2020 - January 6, 2022. [CRRSA Act, Section 313(d)(15)]. <b>prepare for, or respond to COVID-19.</b></p> <p><i>Revised 02/01/21</i></p>	<p><b>Yes</b>, 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. (<a href="#">Addendum A</a> - 2. and 6.)</p>
<p><b>H.) Professional Development - The following expenditures fall within the broad allowable use category of facilitating distance learning or public health expenses.</b></p>			
<b>#</b>	<b>Expenditure Type</b>	<p><b>ESSER I 90% Allocation, ESSER I Supplemental Funds &amp; ESSER II 90% Allocation (effective March 13, 2020)</b></p> <p><i>*Must be for the purpose of continuing education during school closure &amp;/or returning to normal operations*</i> Additional information on allowable uses under ESEA, IDEA, etc. can be found <a href="#">here</a>.</p>	<b>CRF Allocation</b>
65	Professional Development days in lieu	<b>Yes, if</b> reasonable, necessary, and allocable to	<b>Yes</b> , per Treasury guidance, training that is



	<p>of furlough days</p>	<p>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 June 30, 2021.</p> <p>ESSER II award period = March 13, 2020 - January 6, 2022.</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	<p>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. <a href="#">(Treasury FAQs)</a></p>
66	<p>Professional Development costs associated with cleanliness and complying with public health orders</p>	<p><b>Yes, if</b> 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 June 30, 2021.</p> <p>ESSER II award period = March 13, 2020 - January 6, 2022.</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to</b></p>	<p><b>Yes,</b> 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. <a href="#">(Addendum A - 1. and 6.)</a></p>



		<b>COVID-19.</b>  <b>Revised 02/01/21</b>	
67	Professional Development costs associated with delivering remote learning	<p><b>Yes, if</b> 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 June 30, 2021.</p> <p>ESSER II award period = March 13, 2020 - January 6, 2022. [CRRSA Act, Section 313(d)(15)].</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 2/1/21</b></p>	<p><b>Yes,</b> 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. (<a href="#">Addendum A</a> - 6.)</p>
68	Professional Development costs associated with supporting student mental health	<p><b>Yes, if</b> 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 June 30, 2021.</p> <p>ESSER II award period = March 13, 2020 - January 6, 2022. [CRSSA Act, Section 313(d)(10)]</p>	<p><b>Yes,</b> 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. (<a href="#">Addendum A</a> - 5.)</p>



		<p>- other activities that are necessary to maintain the operation of and continuity of services].</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><b>Revised 02/01/21</b></p>	
<b>I.) Indirect &amp; Admin Costs</b>			
#	Expenditure Type	<b>ESSER I 90% Allocation, ESSER I Supplemental Funds &amp; ESSER II 90% Allocation (effective March 13, 2020)</b> <i>*Must be for the purpose of continuing education during school closure &amp;/or returning to normal operations*</i> <i>Additional information on allowable uses under ESEA, IDEA, etc. can be found <a href="#">here</a>.</i>	CRF Allocation
69	Expenses for administration and accounting expenses of these funds	<b>Yes</b> , recipients can use the negotiated restricted indirect cost rate.	<b>Yes</b> , 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. ( <a href="#">Addendum A</a> - 9.) Pursuant to Treasury FAQ (Sep 2, 2020), question 39: CRF can be used for 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 90% Allocation, ESSER I Supplemental Funds & ESSER II 90% Allocation (effective March 13, 2020) <i>*Must be for the purpose of continuing education during school closure &amp;/or returning to normal operations* Additional information on allowable uses under ESEA, IDEA, etc. can be found <a href="#">here</a>.</i>	CRF Allocation
70	Unbudgeted expenses	<p><b>Yes, if</b> 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 - January 6, 2022. [CRSSA Act, Section 313(d)(1) - (15) - other activities that are necessary to maintain the operation of and continuity of services]</p> <p><b>All ESSER-funded activities must be necessary to prevent, prepare for, or respond to COVID-19.</b></p> <p><i>Revised 02/01/21</i></p>	<p><b>Yes</b>, 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>(<a href="#">Treasury FAQs</a>) (<a href="#">Treasury Guida</a><a href="https://home.treasury.gov/system/file/s/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf">https://home.treasury.gov/system/file/s/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf</a>)</p>

**Section 3: Agency Roles and Responsibilities, Contacts, and Additional Resources**

CDE's Monitoring of Allocation		
Expenditure Type	ESSER I 90% Allocation, ESSER I Supplemental	CRF Allocation



	<b>Funds &amp; ESSER II 90% Allocation (effective March 13, 2020)</b>	
Agency Roles and Responsibilities	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 <a href="#">LEA application assurances</a> , the SEA <a href="#">Certification and Agreements</a> , and equitable services provided to non-public schools.	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.  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.
Contacts	<b>CDE:</b> Nazanin Mohajeri-Nelson ( <a href="mailto:mohajeri-nelson_n@cde.state.co.us">mohajeri-nelson_n@cde.state.co.us</a> ) or DeLilah Collins ( <a href="mailto:collins_d@cde.state.co.us">collins_d@cde.state.co.us</a> )	<b>CDE:</b> Jennifer Okes ( <a href="mailto:okes_j@cde.state.co.us">okes_j@cde.state.co.us</a> ) or Kate Bartlett ( <a href="mailto:bartlett_k@cde.state.co.us">bartlett_k@cde.state.co.us</a> )  <b>Governor’s Office:</b> Grace Glover ( <a href="mailto:grace.glover@state.co.us">grace.glover@state.co.us</a> ) or Aaron Ray ( <a href="mailto:aaron.ray@state.co.us">aaron.ray@state.co.us</a> )  <b>State Controller:</b> Madalena Garcia ( <a href="mailto:madalena.garcia@state.co.us">madalena.garcia@state.co.us</a> )
Additional Resources	<b>ESSER I LEA application for funds:</b> <a href="#">Link</a> <b>ESSER I FAQ:</b> <a href="#">Link</a>  <b>ESSER II LEA application for funds:</b> <i>Link coming Soon</i> <b>ESSER II FAQ:</b> <b>Link Coming Soon</b>	<b>Treasury Guidance:</b> <a href="#">Link</a> <b>Treasury FAQs:</b> <a href="#">Link</a> <b>CRF NOA and Addendum:</b> <a href="#">Link</a>



<b>Other Grant Funds:</b> In addition to ESSER and CRF funds, other grant funds may be used to address COVID-related expenses. More information is available <a href="#">here</a> .		

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

<b>Budgeting Considerations</b>
<p><b>FY 2019-20:</b> Prior to the end of FY19-20 (June 30, 2020)</p> <ul style="list-style-type: none"><li>● Recipients should deposit CRF money and book a liability (Balance Sheet Code 7482, Grant Code 4012)</li><li>● 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.</li><li>● Based on the expenditures for FY19-20, that you attribute to CRF, does the district have spending authority for these expenditures?<ul style="list-style-type: none"><li>o If yes:<ul style="list-style-type: none"><li>❖ No further action for total appropriation purposes</li><li>❖ 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</li></ul></li><li>o If no:<ul style="list-style-type: none"><li>❖ 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</li></ul></li></ul></li></ul> <p><b>Update: 2/1/2021 -</b> Period of Performance for ESSER I and ESSER II 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:</p> <ul style="list-style-type: none"><li>● Are your books closed?</li><li>● Is your Audit closed?</li><li>● Has your district already sent data pipeline?</li></ul> <p>Districts will want to work with their auditor to determine ramifications and steps to utilize ESSER funds for expenditures in the prior fiscal year.</p>



**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.  $80 \text{ hours} \times 51\% = 41 \text{ hours}$  (rounded up to the nearest whole hour)
    2.  $72 \text{ hours} \times 51\% = 37 \text{ hours}$  (rounded up the nearest whole hour for a biweekly period with one holiday)
    3.  $40 \text{ hours} \times 51\% = 21 \text{ hours}$  (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?  $4.5 / 8 = 56\%$



**COLORADO**  
Department of Education