

# Federal Stimulus Monitoring[[1]](#footnote-1)2022-23 Program Instrument

**California Department of Education**

**May 2022**

## III. Funding

### CA 01: Time and Effort Requirements

1. The local educational agency (LEA) must ensure that all salaries and wages charged to federal programs are based on records that accurately reflect the work performed and are supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated in accordance with applicable federal, state and program requirements.
(2 Code of Federal Regulations [2 *CFR*] sections 200.430[a] and [i], 200.1, and 200.405; California School Accounting Manual (CSAM) Procedure 905)
2. Governor’s Emergency Education Relief I (GEER I) Fund – Resource Code 3215
3. Governor’s Emergency Education Relief II (GEER II) Fund – Resource Code 3217
4. Elementary and Secondary School Emergency Relief I (ESSER I) Fund – Resource Code 3210
5. Elementary and Secondary School Emergency Relief II (ESSER II) Fund – Resource Code 3212, 3216
6. Elementary and Secondary School Emergency Relief III (ESSER III) Fund – Resource Code 3213, 3218
7. Elementary and Secondary School Emergency Relief III: Learning Loss (ESSER III: Learning Loss) Fund – Resource 3214, 3219

#### Evidence Requests

##### Chart of Accounts

Abbreviation: CtAccts

Description: A list of the established accounts used by the LEA including categories such as fund, resource, object, site, etc.

Item Instructions:

Related Items: DR 01, DR 02, DR 03, DR 04, DR 05, DR 06, DR 07, DR 08, DR 09, FM 01, FM 02, FM 03, FM 04, SEI 05, CA 01, CA 03, CA 04, CA 08

##### Duty Statements (secondary evidence request for CA)

Abbreviation: DtyStmnt

Description: An individual employee's duty statement describing responsibilities and activities (cost objectives), as agreed to by employer and employee.

Item Instructions: CA 01: Once the Payroll Records, Position Control Report and General Ledger have been provided, the reviewer will select a sample of employees for review; Duty Statements should be provided for each of these employees which relate to the paid activity.

Related Items: AE 04, CTE 02, CE 11, CE 12, CE 14, DR 01, DR 03, EL 07, EL 08, EXLP 11, FM 01, FM 03, ME 09, SSAE 03, SEI 05, SEI 07, NorD 06, SSI 03, SSI 05, CA 01, CA 10

##### General Ledger

Abbreviation: GnLdgr

Description: Detailed General Ledger for the specific resource code(s) being reviewed. (The General Ledger shall include the date, description, vendor name, and total amount for each expenditure line item).

Item Instructions: CA 01: The reviewer will indicate which fiscal year to provide. Provide district-wide General Ledger reports for these resource codes: (a) GEER I – 3215, (b) GEER II – 3217, (c) ESSER I – 3210, (d) ESSER II – 3212, 3216, (e) ESSER III – 3213, 3218, (f) ESSER III: Learning Loss – 3214, 3219.

Related Items: AE 02, CTE 02, CE 10, CE 11, DR 01, DR 02, DR 03, DR 05, DR 06, DR 07, DR 08, DR 09, EXLP 09, EXLP 11, EXLP 19, FM01. FM 02, FM 03, FM 05, FM 06, ME 07, ME 08, SSAE 02, SSAE 04, SSAE 06, SSAE 07, SEI 05, SEI 06, SEI 07, NorD 05, NorD 06, SSI 02, SSI 03, CA 01, CA 04, CA 05, CA 06, CA 07, CA 08, CA 09, CA 10

##### Payroll Records

Abbreviation: PyrlRcrds

Description: Record of salaries and benefits paid to employees that work at the LEA for the fiscal year under review, that identifies the employees’ name, hours worked, gross pay, net pay, deductions, and payroll period.

Item Instructions: CA 01: The reviewer will indicate which fiscal year to provide. Provide district-wide General Ledger reports for these resource codes: (a) GEER I – 3215, (b) GEER II – 3217, (c) ESSER I – 3210, (d) ESSER II – 3212, 3216, (e) ESSER III – 3213, 3218, (f) ESSER III: Learning Loss – 3214, 3219.

Related Items: DR 01, DR 03, FM01, FM 03, ME 09, SSAE 03, CA 01, CA 10

##### Position Control Report

Abbreviation: PstnCntrlRprt

Description: Budget report of employees planned to be paid in whole, or in part, with federal funds by resource code in the fiscal year under review.

Item Instructions: CA 01: The reviewer will indicate which fiscal year the LEA should provide for review. This district-wide report should include the employees’ name, resource code(s), salary, and benefits for all funding sources.

Related Items: CE 11, CE 14, DR 01, DR 03, FM 03, ME 09, SSAE 03, SEI 05, SEI 07, NorD 06, SSI 03, SSI 05, CA 01, CA 10

##### Time and Effort Policies and Procedures

Abbreviation: TmEffrtRprtPlcyPrcdrs

Description: LEA’s established written policies and procedures for documenting time and efforts of employees that work on federal programs. Current year.

Item Instructions: CA 01: The documentation should include the LEA’s specific policies and procedures for documenting actual hours worked, including related internal controls, employee training, reconciliation processes, deadlines, and authority.

Related Items: AE 02, CTE 02, CE 14, DR 01, EL 08, FM 01, NorD 06, SSI 05, CA 01

##### Time and Effort Records (secondary evidence request for CA)

Abbreviation: TmEfrtRcrds

Description: Documentation to support salaries and benefits charged to each program funding source under review in accordance with federal requirements. Records may include personnel activity reports, semiannual certifications, or other equivalent records. Budget estimates do not qualify as support.

Item Instructions: CA 01: Once Payroll Records and Position Control Report have been provided; the reviewer will select a sample and effort records for review. Equivalent records may include extra duty timesheets or training rosters.

Related Items: AE 02, CTE 02, CE 11, CE 14, DR 01, DR 03, EL 08, EXLP 09, FM01, FM 03, HE 10, ME 09, SSAE 03, SEI 05, SEI 07, NorD 06, SSI 03, SSI 05, CA 01, CA 10

### CA 02: Procedures and Internal Controls

1. The LEA is required to have a system of internal control which provides reasonable assurance that all costs charged to the programs are reasonable, necessary, and allowable in accordance with applicable statutes, regulations, and program requirements for the following programs:
(2 CFR sections 200.302 – 303, 200.313, 200.317 – 327, and 200.400 – 476)
2. GEER I – Resource Code 3215
3. GEER II – Resource Code 3217
4. ESSER I – Resource Code 3210
5. ESSER II – Resource Code 3212, 3216
6. ESSER III – Resource Code 3213, 3218
7. ESSER III: Learning Loss – Resource Code 3214, 3219

#### Evidence Requests

##### Allowability Procedures

Abbreviation: AlwbltyPrcdr

Description: LEA’s established written procedures for determining the allowability of costs in accordance with federal regulations.

Item Instructions:

Related Items: DR 02, FM 02, ME 07, CA 02

##### Equipment Procedures

Abbreviation: EqmtPrcdrs

Description: LEA’s established written procedures for managing equipment in accordance with federal requirements.

Item Instructions: CA 02: The documentation provided should be specific to the LEA’s management of equipment, whether acquired in whole or in part under the federal award.

Related Items: DR 02, DR 03, FM 02, CA 02, CA 05

##### Procurement Procedures

Abbreviation: PrcrmntPrcdrs

Description: LEA’s established written procedures over the purchasing and payment process.

Item Instructions: CA 02: The documentation provided should be specific to the LEA’s procurement process.

Related Items: DR 02, DR 03, DR 05, FM 02, FM 03, ME 07, CA 02, CA 04

##### Travel Policy

Abbreviation: TrvlPlcy

Description: LEA’s established written policy for determining the allowability of travel costs in accordance with federal requirements.

Item Instructions: CA 02: The documentation provided should be specific to the LEA’s travel processes.

Related Items: DR 02, FM 02, CA 02

##### Conflict of Interest Policy

Abbreviation: CnftlntrtPlcs

Description: LEA’s established written standards of conduct covering conflicts of interest and governing the actions of its employees and consequences for violations of the policy.

Item Instructions: CA 02: The documentation provided should be specific to the LEA.

Related Items: CA 02, CA 04, FM 02, DR 02

### CA 03: Cash Management

1. The LEA must properly calculate, report, and remit interest earned on unspent federal advances, including, but not limited to, the following programs:
(2 CFR 200.302 and 200.305[b][9])
2. GEER I – Resource Code 3215
3. GEER II – Resource Code 3217
4. ESSER I – Resource Code 3210
5. ESSER II – Resource Code 3212, 3216
6. ESSER III – Resource Code 3213, 3218
7. ESSER III: Learning Loss – Resource Code 3214, 3219

#### Evidence Requests

##### Chart of Accounts

Abbreviation: CtAccts

Description: A list of the established accounts used by the LEA including categories such as fund, resource, object, site, etc.

Item Instructions:

Related Items: DR 01, DR 02, DR 03, DR 04, DR 05, DR 06, DR 07, DR 08, DR 09, FM 01, FM 02, FM 03, FM 04, SEI 05, CA 01, CA 03, CA 04, CA 08

##### Cash Balance Report

Abbreviation: CshBalRpt

Description: Documentation identifying the LEA’s average daily (or monthly) cash balances of unspent federal advances, as appropriate.

Item Instructions: CA 03: Documentation should include an excel spreadsheet with a full accounting of the daily (or monthly) balances by resource code and identify the grant budget funds received on an advance basis only.

Related Items: CA 03, FM 04, DR 04

##### Cash Management Procedures

Abbreviation: CshMngmntPrcdrs

Description: LEA’s established written cash management procedures, including how the LEA calculates interest earned on federal advances.

Item Instructions:

Related Items: CA 03, FM 04, DR 04

##### County Treasurer Interest Rate Notification

Abbreviation: CntyTrsrIntrstRtNtfctn

Description: Documentation from the County Treasurer that identifies the interest rate used in the calculation of interest earned on federal cash advances.

Item Instructions: CA 03: Documentation may be a letter, email, or report from the County Treasurer.

Related Items: CA 03, FM 04, DR 04

##### Interest Remittances (date and amount)

Abbreviation: IntrstRmtncs

Description: Documentation substantiating that interest earned on federal advances has been remitted to the California Department of Education (CDE).

Item Instructions: CA 03: LEA must include documentation substantiating the LEA reported and/or remitted interest for a full fiscal year. If necessary, additional quarters may be requested by the reviewer.

Related Items: CA 03, FM 04, DR 04

##### LEA Interest Calculation

Abbreviation: LEAIntClc

Description: Documentation substantiating the four most recent quarters for which the LEA reported and remitted interest earned on federal advances.

Item Instructions: CA 03: Should provide an excel spreadsheet that includes the full calculation detail, not summaries, including the average daily or monthly cash balances, specific resources included, annual interest rate, and calculations. If necessary, additional quarters may be requested by the reviewer.

Related Items: CA 03, FM 04, DR 04,

### CA 04: Procurement

1. The LEA must follow appropriate procurement processes for its contracts. In addition, the LEA must demonstrate that it used arm’s length bargaining and received a fair price for its contracts in accordance with federal and state requirements. (2 CFR Section 200.317 - 327 and California Public Contract Code sections 20110 – 20118.4)
	1. The LEA must document that all procurement through noncompetitive proposals only occurred because the aggregate amount of the purchase did not exceed the micro-purchase threshold, the item was only available from a single source, an emergency would not permit a delay, the CDE expressly authorized noncompetitive proposals in writing, or after solicitation of sources, competition was deemed inadequate. (2 CFR Section 200.320[c])

#### Evidence Requests

##### Chart of Accounts

Abbreviation: CtAccts

Description: A list of the established accounts used by the LEA including categories such as fund, resource, object, site, etc.

Item Instructions:

Related Items: DR 01, DR 02, DR 03, DR 04, DR 05, DR 06, DR 07, DR 08, DR 09, FM 01, FM 02, FM 03, FM 04, SEI 05, CA 01, CA 03, CA 04, CA 08

##### General Ledger

Abbreviation: GnLdgr

Description: Detailed General Ledger for the specific resource code(s) being reviewed. (The General Ledger shall include the date, description, vendor name, and total amount for each expenditure line item).

Item Instructions: CA 04: The reviewer will indicate which fiscal year to provide. Provide district-wide General Ledger reports for these resource codes: (a) GEER I – 3215, (b) GEER II – 3217, (c) ESSER I – 3210, (d) ESSER II – 3212, 3216, (e) ESSER III – 3213, 3218, (f) ESSER III: Learning Loss – 3214, 3219.

Related Items: AE 02, CTE 02, CE 10, CE 11, DR 01, DR 02, DR 03, DR 05, DR 06, DR 07, DR 08, DR 09, EXLP 09, EXLP 11, EXLP 19, FM 01, FM 02, FM 03, FM 05, FM 06, ME 07, ME 08, SSAE 02, SSAE 04, SSAE 06, SSAE 07, SEI 05, SEI 06, SEI 07, NorD 05, NorD 06, SSI 02, SSI 03, CA 01, CA 04, CA 05, CA 06, CA 07, CA 08, CA 09, CA 10

##### Procurement Procedures

Abbreviation: PrcrmntPrcdrs

Description: LEA’s established written procedures over the purchasing and payment process.

Item Instructions: CA 04: The documentation provided should be specific to the LEA’s procurement process.

Related Items: DR 02, DR 03, DR 05, FM 02, FM 03, ME 07, CA 02, CA 04

##### Conflict of Interest Policy

Abbreviation: CnftlntrtPlcs

Description: LEA’s established written standards of conduct covering conflicts of interest and governing the actions of its employees and consequences for violations of the policy.

Item Instructions: CA 04: The documentation provided should be specific to the LEA.

Related Items: CA 02, CA 04, FM 02

##### Requests for Proposals (secondary evidence request for CA)

Abbreviation: RqstsPrpsls

Description: LEA’s request for proposals.

Item Instructions: CA 04: Requests for proposals incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. In competitive procurements, the request does not unduly restrict competition. Request must identify all factors used in evaluating proposals.

Related Items: DR 05, CA 04

##### Federal Stimulus Invoices (secondary evidence request for CA)

Abbreviation: FdrlStmlsInvcs

Description: Detailed receipts or documentation to substantiate how the purchase is reasonable and necessary to prevent, prepare for, and respond to the coronavirus.

Item Instructions: CA 04: Once the complete General Ledger has been provided, the reviewer will select a sample of invoices for review. Invoices should be itemized to identify exactly what was purchased and the method of procurement used.

Related Items: CA 04, CA 05, CA 06, CA 08, CA 09, CA 10

##### Cost or Price Analysis (secondary evidence request for CA)

Abbreviation: CstPrcAnlyss

Description: LEA documentation of the cost or price analysis for all acquisitions over the simplified acquisition threshold.

Item Instructions: CA 04: The LEA performed a cost or price analysis for every procurement action over the simplified acquisition threshold. The LEA made an independent estimate before receiving bids or proposals.

Related Items: DR 05, CA 04

##### Federal Stimulus Subcontractor Agreements (secondary evidence request for CA)

Abbreviation: FdrlStmlsSbcntrctorAgrmnts

Description: Agreements with subcontractors for goods and services provided and charged to federal COVID relief programs, as applicable.

Item Instructions: CA 04: Once the General Ledger is provided, the reviewer may select a sample of subcontractor agreement transactions for review.

Related Items: CA 04, CA 06

##### Micro-Purchase Self-Certification (secondary evidence request for CA)

Abbreviation: McrPrchSlfCrt

Description: LEA’s self-certification for increase of the micro-purchase threshold.

Item Instructions: Must include justification, clear identification of the threshold, and the following supporting documentation: qualification of low-risk auditee in accordance with 2 CFR 200.520 for the most recent audit or an internal risk assessment to identify, mitigate, and manage risk.

Related Items: DR 05, FM 02, CA 04

### CA 05: Equipment/Inventory Management

1. The LEA must maintain documentation to substantiate that all equipment purchases are reasonable, necessary, and allowable in accordance with federal, state and program requirements. (2 CFR Section 200.313 and 200.403-409; 200.439; and California Education Code (Ed Code) Section 35168.
	1. The LEA must establish and maintain a historical inventory system for equipment with an acquisition cost of $500 or more per unit, which contains the following:
		1. Type/description
		2. Model/name
		3. Serial/identification number
		4. Funding source and Federal Award Identification Number
		5. Who holds title
		6. Acquisition date
		7. Original Cost
		8. Percentage of Federal participation in the project costs for the Federal award under which the property was acquired
		9. Location
		10. Use and current condition
		11. Transfer, replacement, or disposition of obsolete or unusable equipment
		12. Any ultimate disposition data, including the date of disposal and sale price or method used to determine current fair market value
		(*EC* Section 35168; 2 CFR Section 200.313[d]; CSAM Procedure 410)
	2. The LEA must obtain prior written approval from CDE in order for capital expenditures purchased with GEER I, GEER II, ESSER I, ESSER II, and ESSER III funds to be allowable.
	(2 CFR 200.1 and 2 CFR 200.439)
	3. The LEA must conduct a physical inventory of the property and the results must be reconciled with the property records at least once every two years.
	(2 CFR Section 200.313[d][2]; CSAM Procedure 410)

#### Evidence Requests

##### General Ledger

Abbreviation: GnLdgr

Description: Detailed General Ledger for the specific resource code(s) being reviewed. (The General Ledger shall include the date, description, vendor name, and total amount for each expenditure line item).

Item Instructions: CA 05: The reviewer will indicate which fiscal year to provide. Provide district-wide General Ledger reports for these resource codes: (a) GEER I – 3215, (b) GEER II – 3217, (c) ESSER I – 3210, (d) ESSER II – 3212, 3216, (e) ESSER III – 3213, 3218, (f) ESSER III: Learning Loss – 3214, 3219.

Related Items: AE 02, CTE 02, CE 10, CE 11, DR 01, DR 02, DR 03, DR 05, DR 06, DR 07, DR 08, DR 09, EXLP 09, EXLP 11, EXLP 19, FM 01, FM 02, FM 03, FM 05, FM 06, ME 07, ME 08, SSAE 02, SSAE 04, SSAE 06, SSAE 07, SEI 05, SEI 06, SEI 07, NorD 05, NorD 06, SSI 02, SSI 03, CA 01, CA 04, CA 05, CA 06, CA 07, CA 08, CA 09, CA 10

##### Federal Stimulus Invoices (secondary evidence request for CA)

Abbreviation: FdrlStmlsInvcs

Description: Detailed receipts or documentation to substantiate how the purchase is reasonable and necessary to prevent, prepare for, and respond to the coronavirus .

Item Instructions: CA 05: Once the complete General Ledger has been provided, the reviewer will select a sample of invoices for review. Invoices should be itemized to identify exactly what was purchased

Related Items: CA 04, CA 05, CA 06, CA 08, CA 09, CA 10

##### Equipment Procedures

Abbreviation: EqmtPrcdrs

Description: LEA’s established written procedures for managing equipment.

Item Instructions: CA 05: The documentation provided should be specific to the LEA’s management of equipment.

Related Items: CA 02, CA 05, FM 02, FM 03, DR 02

##### Equipment Inventory Records

Abbreviation: EqmntInvntryRcrds

Description: Historical inventory list of all equipment purchased for $500 or more and a record of last physical inventory of items. If no purchases were made, indicate that in a comment.

Item Instructions:

Related Items: ACGR 02, AE 09, CTE 02, CE 15, EL 06, EXLP 08, EXLP 11, HE 08, ME 06, SSAE 04, NorD 04, SSI 06, ELC 17, CA 05

##### Federal Stimulus Approval of Capital Expenditures (secondary evidence request for CA)

Abbreviation: FdrlStmlsAprvlCptlExpnd

Description: For items with a unit cost of $5,000 or more, Capital Expenditures Pre-Approval Application Form showing approval by the CDE.

Item Instructions: CA 05: Provide all written approvals for capital expenditures purchased with GEER I, GEER II, ESSER I, ESSER II, or ESSER III funds.

Related Items: CA 05, CA 06

### CA 06: Construction and Renovations

1. The LEA must maintain documentation to substantiate that all construction and renovations purchases are reasonable, necessary, and allowable in accordance with federal, state and program requirements. (2 CFR Section 200.313 and 200.403-409; 200.439; California Education Code (Ed Code) Section 35168;
	1. For GEER I, GEER II, ESSER I, ESSER II, and ESSER III funds, the LEA must obtain prior written approval from CDE for capital expenditures to be allowable. (2 CFR 200.1 and 2 CFR 200.439)
	2. The LEA must follow applicable construction regulations. (34 CFR 75.600 – 75.618, Title 5 California Code of Regulations Section 14030)
	3. The LEA must comply with American Society of Heating, Refrigeration, and Air Conditioning Engineer (ASHRAE) standards in designing and constructing facilities built with project funds. (34 CFR 75.616)
	4. The LEA must ensure every contract for minor remodeling, renovation, repair, or construction contracts in excess of $2,000 contains a provision stating the prevailing wages that must be paid to laborers and mechanics that are not less than those established for the locality of the project. (20 U.S.C 1232b)

#### Evidence Requests

##### General Ledger

Abbreviation: GnLdgr

Description: Detailed General Ledger for the specific resource code(s) being reviewed. (The General Ledger shall include the date, description, vendor name, and total amount for each expenditure line item).

Item Instructions: CA 06: The reviewer will indicate which fiscal year to provide. Provide district-wide General Ledger reports for these resource codes: (a) GEER I – 3215, (b) GEER II – 3217, (c) ESSER I – 3210, (d) ESSER II – 3212, 3216, (e) ESSER III – 3213, 3218, (f) ESSER III: Learning Loss – 3214, 3219.

Related Items: AE 02, CTE 02, CE 10, CE 11, DR 01, DR 02, DR 03, DR 05, DR 06, DR 07, DR 08, DR 09, EXLP 09, EXLP 11, EXLP 19, FM 01, FM 02, FM 03, FM 05, FM 06, ME 07, ME 08, SSAE 02, SSAE 04, SSAE 06, SSAE 07, SEI 05, SEI 06, SEI 07, NorD 05, NorD 06, SSI 02, SSI 03, CA 01, CA 04, CA 05, CA 06, CA 07, CA 08, CA 09, CA 10

##### Federal Stimulus Invoices (secondary evidence request for CA)

Abbreviation: FdrlStmlsInvcs

Description: Detailed receipts or documentation to substantiate how the purchase is reasonable and necessary to prevent, prepare for, and respond to the coronavirus.

Item Instructions: CA 06: Once the complete General Ledger has been provided, the reviewer will select a sample of invoices for review. Invoices should be itemized to identify exactly what was purchased.

Related Items: CA 05, CA 06, CA 08, CA 09, CA 10

##### Federal Stimulus Approval of Capital Expenditures (secondary evidence request for CA)

Abbreviation: FdrlStmlsAprvlCptlExpnd

Description: For items with a unit cost of $5,000 or more, Capital Expenditures Pre-Approval Application Form showing approval by the CDE.

Item Instructions: CA 06: Provide all written approvals for capital expenditures purchased with GEER I, GEER II, ESSER I, ESSER II, or ESSER III funds.

Related Items: CA 05, CA 06

##### Federal Stimulus Subcontractor Agreements (secondary evidence request for CA)

Abbreviation: FdrlStmlsSbcntrctorAgrmnts

Description: Agreements with subcontractors for goods and services provided and charged to federal COVID relief programs, as applicable.

Item Instructions: CA 06: Once the General Ledger is provided, the reviewer may select a sample of subcontractor agreement transactions for review.

Related Items: CA 04, CA 06

##### Preservation of Historic Sites (secondary evidence request for CA)

Abbreviation: PrsvtnHstrcSites

Description: Consideration of the probable effects of construction on any district, site, building or structure that is included in National Register of Historic Places.

Item Instructions: CA 06: Provide written consideration of probable effects of construction on historic sites.

Related Items: CA 06

##### Title to Site (secondary evidence request for CA)

Abbreviation: TteSt

Description: The LEA’s title or other interest in the site.

Item Instructions: CA 06: Provide documentation to substantiate title or other interest in the construction site.

Related Items: CA 06

##### Timeliness and Sustainability of Project (secondary evidence request for CA)

Abbreviation: TmlnssSstnblty

Description: The construction must begin and be completed within a reasonable time period, must be functional, economical and not elaborate, and must have sufficient operational funds to operate and maintain the facility once complete.

Item Instructions: CA 06: Provide evaluation of ability to complete construction and maintain facilities once construction is completed.

Related Items: CA 06

##### Federal Health and Safety Information (secondary evidence request for CA)

Abbreviation: FedHlthSfty

Description: Documentation to substantiate that facilities comply with applicable Federal, including the Occupational Safety and Health Act of 1970 (OSHA), State, and local health and safety standards as well as Federal requirements for access by persons with disabilities.

Item Instructions: CA 06 Provide contracts, agreements, or plans to support compliance.

Related Items: CA 06

##### Avoidance of Flood Hazards (secondary evidence request for CA)

Abbreviation: AvdncFldHzrds

Description: Evaluation of flood hazards in connection with the construction.

Item Instructions: CA 06: Provide written evaluation of flood hazards.

Related Items: CA 06

##### Energy Conservation (secondary evidence request for CA)

Abbreviation: EnrgyCnsrvtn

Description: The LEA’s consideration of efficient use of energy.

Item Instructions: CA 06: Provide documentation the LEA designed and constructed facilities to maximize the efficient use of energy and complied with the American Society of Heating, Refrigerating, and Air Conditioning Engineers (ASHRAE) standards.

Related Items: CA 06

### CA 07: Reporting

1. The LEA is required to properly report expenditures to CDE for the following programs (CARES Act, Division B, Section 15011; CRRSA Act, Section 313(f); ARP Act; and 2 CFR 200.328-330):
	1. The LEA is required to submit, no later than 90 calendar days after the end of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award. (2 CFR 200.344)
2. GEER I – Resource Code 3215
3. GEER II – Resource Code 3217
4. ESSER I – Resource Code 3210
5. ESSER II – Resource Code 3212, 3216
6. ESSER III – Resource Code 3213, 3218
7. ESSER III: Learning Loss – Resource Code 3214, 3219

#### Evidence Requests

##### General Ledger

Abbreviation: GnLdgr

Description: Detailed General Ledger for the specific resource code(s) being reviewed. (The General Ledger shall include the date, description, vendor name, and total amount for each expenditure line item).

Item Instructions: CA 07: The LEA must provide the General Ledger which coincides with the LEA’s most recent CARES, CRRSA, ARP Act reporting, resource codes: (a) GEER I – 3215, (b) GEER II –3217, (c) ESSER I – 3210, (d) ESSER II – 3212, 3216, (e) ESSER III – 3213, 3218, (f) ESSER III: Learning Loss – 3214.

Related Items: AE 02, CTE 02, CE 10, CE 11, DR 01, DR 02, DR 03, DR 05, DR 06, DR 07, DR 08, DR 09, EXLP 09, EXLP 11, EXLP 19, FM 01, FM 02, FM 03, FM 05, FM 06, ME 07, ME 08, SSAE 02, SSAE 04, SSAE 06, SSAE 07, SEI 05, SEI 06, SEI 07, NorD 05, NorD 06, SSI 02, SSI 03, CA 01, CA 04, CA 05, CA 06, CA 07, CA 08, CA 09, CA 10

##### Closeout Documentation

Abbreviation: ClsOutDcmttn

Description: Documentation to substantiate that all federal stimulus funds are properly expended or obligated during the period of performance.

Item Instructions: CA 07: The LEA must provide copies of its closeout reports, including financial, performance and other reports, as applicable.

Related Items: CA 07

### CA 08: Equitable Services

1. The LEA is responsible for providing equitable services in the same manner as provided under section 1117 of the ESEA of 1965 to students and teachers in non-public schools. (Section 18005(a) of the CARES Act)
	1. The LEA is responsible for maintaining control of funds for the services and assistance provided to a non-public school and title to materials, equipment, and property purchased with such funds (Section 18005(b) of the CARES Act)
2. GEER I – Resource Code 3215
3. ESSER I – Resource Code 3210

#### Evidence Requests

##### Federal Stimulus Consultation with Private Schools

Abbreviation: FdrlStmlsCnslttnPrvtSchl

Description: Documents that show how the LEA consulted with private schools regarding participation in CARES ESSER I and GEER I. Examples include public notices, letters, agendas, sign-in sheets, meeting minutes, emails, or affirmation of consultation with appropriate private school officials.

Item Instructions: CA 08: Provide three samples of private school consultation agendas and minutes, as applicable.

Related Items: CA 08

##### Dated Notice of CARES Act Eligibility to Private Schools

Abbreviation: PrvtSchlNtcCARESElg

Description: Dated communication to private schools regarding eligibility for CARES Act equitable services.

Item Instructions: CA 08: Dated communication to private schools in the LEA and in adjacent LEAs stating the private school is eligible for GEER I or ESSER I services.

Related Items: CA 08

##### Private School Affirmation

Abbreviation: PvtSchlAfmtn

Description: A written document signed and dated by private school officials that the consultation has occurred.

Item Instructions: CA 08: Signed affirmation documents that the required consultation occurred pursuant to the requirements of GEER I or ESSER I equitable services.

Related Items: CE 03, SSAE 06, SEI 06, CA 08

##### Chart of Accounts

Abbreviation: CtAccts

Description: A list of the established accounts used by the LEA including categories such as fund, resource, object, site, etc.

Item Instructions:

Related Items: DR 01, DR 02, DR 03, DR 04, DR 05, DR 06, DR 07, DR 08, DR 09, FM 01, FM 02, FM 03, FM 04, SEI 05, CA 01, CA 03, CA 04, CA 08

##### General Ledger

Abbreviation: GnLdgr

Description: Detailed General Ledger for the specific resource code(s) being reviewed. (The General Ledger shall include the date, description, vendor name, and total amount for each expenditure line item).

Item Instructions: CA 08: The reviewer will indicate which fiscal year to provide. Provide district-wide General Ledger reports for these resource codes: a) GEER I – 3215, b) ESSER I – 3210.

Related Items: AE 02, CTE 02, CE 10, CE 11, DR 01, DR 02, DR 03, DR 05, DR 06, DR 07, DR 08, DR 09, EXLP 09, EXLP 11, EXLP 19, FM 01, FM 02, FM 03, FM 05, FM 06, ME 07, ME 08, SSAE 02, SSAE 04, SSAE 06, SSAE 07, SEI 05, SEI 06, SEI 07, NorD 05, NorD 06, SSI 02, SSI 03, CA 01, CA 04, CA 05, CA 06, CA 07, CA 08, CA 09, CA 10

##### Federal Stimulus Invoices (secondary evidence request for CA)

Abbreviation: FdrlStmlsInvcs

Description: Detailed receipts or documentation to substantiate how the purchase is reasonable and necessary to prevent, prepare for, and respond to the coronavirus.

Item Instructions: CA 08: Once the complete General Ledger has been provided, the reviewer will select a sample of invoices for review. Invoices should be itemized to identify exactly what was purchased and how the expenditure benefited the program.

Related Items: CA 04, CA 05, CA 06, CA 08, CA 09, CA 10

### CA 9: Program Requirements – Governor’s Emergency Education Relief Fund

1. The LEA is required to maintain adequate written records to support how funds were received, disbursed, and spent under the program, including all records necessary to perform an effective audit. (2 CFR Section 200.334-338)
	1. The LEA receiving GEER funds must use those funds for allowable purposes during the period of availability (CARES Act Section 18002[a])
2. GEER I – Resource Code 3215
3. GEER II – Resource Code 3217

#### Evidence Requests

##### General Ledger

Abbreviation: GnLdgr

Description: Detailed General Ledger for the specific resource code(s) being reviewed. (The General Ledger shall include the date, description, vendor name, and total amount for each expenditure line item).

Item Instructions: CA 9: The reviewer will indicate which fiscal year to provide. Provide district-wide General Ledger reports for resource codes GEER I – 3215, GEER II – 3217.

Related Items: AE 02, CTE 02, CE 10, CE 11, DR 01, DR 02, DR 03, DR 05, DR 06, DR 07, DR 08, DR 09, EXLP 09, EXLP 11, EXLP 19, FM 01, FM 02, FM 03, FM 05, FM 06, ME 07, ME 08, SSAE 02, SSAE 04, SSAE 06, SSAE 07, SEI 05, SEI 06, SEI 07, NorD 05, NorD 06, SSI 02, SSI 03, CA 01, CA 04, CA 05, CA 06, CA 07, CA 08, CA 09, CA 10

##### Federal Stimulus Invoices (secondary evidence request for CA)

Abbreviation: FdrlStmlsInvcs

Description: Detailed receipts or documentation to substantiate how the purchase is reasonable and necessary to prevent, prepare for, and respond to the coronavirus.

Item Instructions: CA 9: Once the complete General Ledger had been provided, the reviewer will select a sample of invoices for review. Invoices should be itemized to identify exactly what was purchased, and ensure the goods/services were delivered/performed within the covered period of availability.

Related Items: CA 04, CA 05, CA 06, CA 08, CA 09, CA 10

##### Position Control Report

Abbreviation: PstnCntrlRprt

Description: Budget report of employees planned to be paid in whole, or in part, with federal funds by resource code in the fiscal year under review.

Item Instructions: CA 9]: The reviewer will indicate which fiscal year the LEA should provide for review. This district-wide report should include the employees’ name, resource code(s), salary, and benefits for all funding sources.

Related Items: CE 11, CE 14, DR 01, DR 03, FM 01, FM 03, ME 09, SSAE 03, SEI 05, SEI 07, NorD 06, SSI 03, SSI 05, CA 01, CA 10

##### Payroll Records

Abbreviation: PyrlRcrds

Description: Record of salaries and benefits paid to employees that work at the LEA for the fiscal year under review, that identifies the employees’ name, hours worked, gross pay, net pay, deductions, and payroll period.

Item Instructions: CA 9: The reviewer will indicate which fiscal year to provide. Provide district-wide General Ledger reports for these resource codes: a) GEER I – 3215, b) GEER II – 3217.

Related Items: DR 01, DR 03, FM 01, FM 03, ME 09, SSAE 03, CA 01, CA 10

##### Duty Statements (secondary evidence request for CA)

Abbreviation: DtyStmnt

Description: An individual employee's duty statement describing responsibilities and activities (cost objectives), as agreed to by employer and employee.

Item Instructions: CA 9: Once the Payroll Records, Position Control Report and General Ledger have been provided, the reviewer will select a sample of employees for review; Duty Statements should be provided for each of these employees which relate to the paid activity.

Related Items: CA 01, CA 10, AE 04, FM 01, FM 03, EXLP 11, SEI 05, SEI 07, CTE 02, ME 09, CE 10, CE 11, CE 13, NorD 06

##### Time and Effort Records (secondary evidence request for CA)

Abbreviation: TmEfrtRcrds

Description: Documentation to support salaries and benefits charged to each program funding source under review in accordance with federal requirements. Records may include personnel activity reports, semiannual certifications, or other equivalent records. Budget estimates do not qualify as support.

Item Instructions: CA 9: Once Payroll Records and Position Control Report have been provided; the reviewer will select a sample of time and effort records for review. Equivalent records may include extra duty timesheets or training rosters.

Related Items: CA 01, CA 10, AE 02, FM 01, FM 03, EXLP 09, CTE 02, EL 08, HE 10, ME 09, CE 10, CE 13, NorD 05

### CA 10: Program Requirements – Elementary and Secondary Emergency Education Relief Fund

1. The LEA is required to maintain adequate written records to support how funds were received, disbursed, and spent under the program, including all records necessary to perform an effective audit. (2 CFR Section 200.334-338)
	1. The LEA is required to use ESSER I and ESSER II funds for activities authorized by the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Succeeds Act of 2015 (ESSA), Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act, the Perkins Career and Technical Education (CTE) Act, or the McKinney-Vento Homeless Assistance Act Title VII Part B, and other permissible activities under CARES Act Section 18003 and CRRSA Act Section 313. (CARES Act Section 18003[d], CRRSA Act Section 313[d]).
	2. The LEA is required to use ESSER III funds for activities authorized by the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Succeeds Act of 2015 (ESSA), Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act, or the Perkins Career and Technical Education (CTE) Act, and other permissible activities under ARP Act Section 2001. (ARP Act, Section 2001[e]).
	3. The LEA is required to develop and make publicly available a plan for the LEA’s use of ESSER III funds. The LEA must engage in meaningful consultation with stakeholders and give the public an opportunity to provide input in the development of this plan. (86 Federal Register 21195).
	4. The LEA is required to develop and make publicly available on the LEA’s website, not later than 30 days after receiving the allocation of ESSER III funds, a plan for the safe return to in-person instruction and continuity of services, and must seek public comment on the plan and take such comments into account in the development of the plan. The plan must be updated periodically, but no less frequently than every six months. (ARP Act Section 2001[i], 86 Federal Register 21195).
	5. The LEA is required to reserve not less than 20 percent of ESSER III funds to address learning loss through the implementation of evidence-based interventions and ensure that such interventions respond to students’ academic, social, and emotional needs and address the disproportionate impact of the coronavirus on low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care (ARP Act Section 2001[e][1]).
2. ESSER I – Resource 3210 – March 13, 2020 – September 30, 2022
3. ESSER II – Resource 3212, 3216 – March 13, 2020 – September 30, 2023
4. ESSER III – Resource 3213, 3218 – March 13, 2020 – September 30, 2024
5. ESSER III: Learning Loss – Resource 3214, 3219 - March 13, 2020 – September 30, 2024

#### Evidence Requests

##### General Ledger

Abbreviation: GnLdgr

Description: Detailed General Ledger for the specific resource code(s) being reviewed. (The General Ledger shall include the date, description, vendor name, and total amount for each expenditure line item).

Item Instructions: CA 10: The reviewer will indicate which fiscal year to provide. Provide district-wide General Ledger reports for resource code a) ESSER I – 3210, b) ESSER II – 3212, 3216, c) ESSER III – 3213, 3218 d) ESSER III: Learning Loss – 3214, 3219.

Related Items: AE 02, CTE 02, CE 10, CE 11, DR 01, DR 02, DR 03, DR 05, DR 06, DR 07, DR 08, DR 09, EXLP 09, EXLP 11, EXLP 19, FM 01, FM 02, FM 03, FM 05, FM 06, ME 07, ME 08, SSAE 02, SSAE 04, SSAE 06, SSAE 07, SEI 05, SEI 06, SEI 07, NorD 05, NorD 06, SSI 02, SSI 03, CA 01, CA 04, CA 05, CA 06, CA 07, CA 08, CA 09, CA 10

##### Federal Stimulus Invoices (secondary evidence request for CA)

Abbreviation: FdrlStmlsInvcs

Description: Detailed receipts or documentation to substantiate how the purchase is reasonable and necessary to prevent, prepare for, and respond to the coronavirus.

Item Instructions: CA 10: Once the complete General Ledger had been provided, the reviewer will select a sample of invoices for review. Invoices should be itemized to identify exactly what was purchased, and ensure the goods/services were delivered/performed within the covered period of availability.

Related Items: CA 04, CA 05, CA 06, CA 08, CA 09, CA 10

##### Position Control Report

Abbreviation: PstnCntrlRprt

Description: Budget report of employees planned to be paid in whole, or in part, with federal funds by resource code in the fiscal year under review.

Item Instructions: CA 10: The reviewer will indicate which fiscal year the LEA should provide for review. This district-wide report should include the employees’ name, resource code(s), salary, and benefits for all funding sources.

Related Items: CE 11, CE 14, DR 01, DR 03, FM 01, FM 03, ME 09, SSAE 03, SEI 05, SEI 07, NorD 06, SSI 03, SSI 05, CA 01, CA 10

##### Payroll Records

Abbreviation: PyrlRcrds

Description: Record of salaries and benefits paid to employees that work at the LEA for the fiscal year under review, that identifies the employees’ name, hours worked, gross pay, net pay, deductions, and payroll period.

Item Instructions: CA 10: The reviewer will indicate which fiscal year to provide. Provide district-wide General Ledger reports for these resource codes: a) ESSER I – 3210, b) ESSER II – 3212, 3216, c) ESSER III – 3213, 3218, d) ESSER III: Learning Loss – 3214, 3219.

Related Items: DR 01, DR 03, FM 01, FM 03, ME 09, SSAE 03, CA 01, CA 10

##### Duty Statements (secondary evidence request for CA)

Abbreviation: DtyStmnt

Description: An individual employee's duty statement describing responsibilities and activities (cost objectives), as agreed to by employer and employee.

Item Instructions: CA 10: Once the Payroll Records, Position Control Report and General Ledger have been provided, the reviewer will select a sample of employees for review; Duty Statements should be provided for each of these employees which relate to the paid activity.

Related Items: AE 04, CA 01, CA 10, FM 01, FM 03, EXLP 11, SEI 05, SEI 07, CTE 02, ME 09, CE 10, CE 11, CE 13, NorD 06

##### Time and Effort Records (secondary evidence request for CA)

Abbreviation: TmEfrtRcrds

Description: Documentation to support salaries and benefits charged to each program funding source under review in accordance with federal requirements. Records may include personnel activity reports, semiannual certifications, or other equivalent records. Budget estimates do not qualify as support.

Item Instructions: CA 10: Once Payroll Records and Position Control Report have been provided; the reviewer will select a sample and effort records for review. Equivalent records may include extra duty timesheets or training rosters.

Related Items: AE 02, CA 01, CA 10, FM 01, FM 03, EXLP 09, CTE 02, EL 08, HE 10, ME 09, CE 10, CE 13, NorD 05

##### Safe Return to In-Person Instruction

Abbreviation: SfRtrnInPrsnInstrcn

Description: The LEA’s plan for the safe return to in-person instruction which is made publicly available on the LEAs website, not later than 30 days after receiving the ESSER III funds.

Item Instructions: CA 10: If a plan is already in place and meets the federal requirements, the LEA must ensure this document is updated within six months of receiving its ESSER III allocation.

Related Items: CA 10

##### ESSER III LEA Expenditure Plan

Abbreviation: ESSERPln

Description: The LEA’s expenditure plan for ARP ESSER funds to address academic, social, emotional, and mental health needs, as well as opportunity gaps.

Item Instructions: CA 10: This documentation requires the LEA provide evidence to support the LEA engaged in meaningful consultation with stakeholders and gave the public an opportunity to provide input in the development of its plan.

Related Items: CA 10

##### Learning Loss Evidence-Based Interventions (secondary evidence request for CA)

Abbreviation: LrngLossIntrvntns

Description: The LEA’s evidence-based interventions implemented to address learning loss should respond to the needs of all students, and particularly those disproportionately impacted by COVID-19.

Item Instructions: CA 10: The reviewer will select a sample of ESSER III: Learning Loss expenditures. The LEA must provide documentation that demonstrates the that the interventions strategies are evidence based.

Related Items: CA 10

## Appendix A: Allowable Costs by Program

### Learning Loss Mitigation Fund (LLMF)

LLMF includes Coronavirus Relief (CR) Funds[[2]](#footnote-2), GEER Funds, and General Funds. Generally, the funding under LLMF must be used for activities that directly support pupil academic achievement and mitigate learning loss related to COVID-19 school closures. Funds may be used to support individuals served by LEAs, including, but not limited to, those enrolled in a childcare program, California State Preschool Program, kindergarten, grades 1 through 12, and adult education programs. Specifically, funds are to be used for:

* Addressing learning loss or accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports that begin before the start of the school year and the continuation of intensive instruction and supports into the school year.
* Extending the instructional school year by making adjustments to the academic calendar, increasing the number of instructional minutes provided during each week or school day or taking any other action that increases the amount of instructional time or services provided to pupils based on their learning needs
* Providing additional academic services for pupils, such as diagnostic assessments of pupil learning needs, intensive instruction for addressing gaps in core academic skills, additional instructional materials or supports, or devices or connectivity for the provision of in-classroom and distance learning.
* Providing integrated pupil supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, professional development opportunities to help teachers and parents support pupils in distance-learning contexts, access to school breakfast and lunch programs, or programs to address pupil trauma and social-emotional learning.
* Addressing health and safety concerns, including, but not limited to, purchasing public health testing, personal protective equipment, supplies to sanitize and clean the facilities and school buses of a local educational agency, and for other related needs.

### Governor’s Emergency Education Relief (GEER) Fund

LEAs must use GEER Funds consistent with the allowable uses under the LLMF. Additionally, GEER Funds are subject to the Uniform Grant Guidance, including the cost principles, and are subject to equitable services requirements in Section 18005. GEER Funds must be used to prevent, prepare for and respond to COVID-19. LEAs may charge reasonable and necessary administrative costs, including indirect costs. There is no supplanting prohibition for GEER Funds; accordingly, LEAs may apply their unrestricted indirect cost rate.

Under the Governor’s Emergency Education Relief Fund (GEER Fund), the U.S. Department of Education (Department) awards grants to Governors for the purpose of providing local educational agencies (LEAs), institutions of higher education (IHEs), and other education related entities with emergency assistance as a result of the Novel Coronavirus Disease 2019 (COVID-19). Each Governor will have one year, from the date of the State’s award, to award funds. (CARES Act Section 18002[a]). Any funds not awarded by the Governor within one year of receiving the State’s award will be returned to the U.S. Department of Education for reallocation.

CDE awarded GEER Fund to LEAs under the Learning Loss Mitigation Funding Award. Accordingly, LEAs receiving GEER funds must use those funds on the allowable activities. See the Learning Loss Mitigation Funding web page at <https://www.cde.ca.gov/fg/cr/learningloss.asp> for more information.

### Elementary and Secondary School Emergency Relief (ESSER) Fund

An LEA may use ESSER funds for the broad range of activities listed in section 18003(d) of the CARES Act, section 313(d) of the CRRSA Act, and section 2001(e) of the ARP Act. Although the lists of allowable uses of funds are not identical, any of the ESSER funds (ESSER I, ESSER II, or ARP ESSER) may be used to support all of the allowable uses of funds listed in any of the ESSER programs. We have consolidated below the three ESSER programs’ lists of allowable uses of funds.

The activities that are listed in section 18003(d) of the CARES Act, section 313(d) of the CRRSA Act, and section 2001(e) of the ARP Act that an LEA may support with ESSER funds are:

Any activity authorized by the ESEA, including the Native Hawaiian Education Act and the Alaska Native Educational Equity, Support, and Assistance Act (20 U.S.C. 6301 et seq.).

Any activity authorized by the Individuals with Disabilities Education Act (IDEA) (20 U.S.C. 1400 et seq.).

Any activity authorized by the Adult Education and Family Literacy Act (AEFLA) (29 U.S.C. 3271 et seq.).

Any activity authorized by the Carl D. Perkins Career and Technical Education Act of 2006 (Perkins V) (20 U.S.C. 2301 et seq.).

Any activity authorized by subtitle B of title VII of the McKinney-Vento Homeless Assistance Act (McKinney-Vento) (42 U.S.C. 11431 et seq.).

Coordinating preparedness and response efforts of LEAs with State, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to COVID-19.

Providing principals and other school leaders with the resources necessary to address the needs of their individual schools.

Activities to address the unique needs of low-income children or students, students with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care, including how outreach and service delivery will meet the needs of each population.

Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs.

Training and professional development for staff of the LEA on sanitation and minimizing the spread of infectious diseases.

Purchasing supplies to sanitize and clean the facilities of the LEA, including buildings operated by such LEA.

Planning for, coordinating, and implementing activities during long-term closures, including providing meals to eligible students, providing technology for online learning to all students, providing guidance for carrying out requirements under the IDEA and ensuring other education services can continue to be provided consistent with all Federal, State, and local requirements.

Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the LEA that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and students with disabilities, which may include assistive technology or adaptive equipment.

Providing mental health services and supports, including through the implementation of evidence-based full-service community schools.

Planning and implementing activities related to summer learning and enrichment and supplemental after-school programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children and youth in foster care.

Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care, of the local educational agency, including by­—

1. Administering and using high-quality assessments that are valid and reliable, to accurately assess students’ academic progress and assist educators in meeting students’ academic needs, including through differentiating instruction;
2. Implementing evidence-based activities to meet the comprehensive needs of students;
3. Providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment; and
4. Tracking student attendance and improving student engagement in distance education.

School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.

Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.

Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the [CDC] for the reopening and operation of school facilities.

Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the local educational agency.

Additionally, ESSER Funds are subject to the Uniform Grant Guidance, including the cost principles, and ESSER I funds are subject to equitable services requirements in CARES Act Section 18005. The equitable services set-aside should be calculated using the LEA’s Title I, A percentage. ESSER Funds must be used to prevent, prepare for and respond to COVID-19. LEAs may charge reasonable and necessary administrative costs, including indirect costs. There is no supplanting prohibition for ESSER Funds; accordingly, LEAs may apply their unrestricted indirect cost rate.

### Expanded Learning Opportunities Grant

The Expanded Learning Opportunities (ELO) Grant provides LEAs the opportunity to provide supplemental instruction and support to students, including those identified as needing academic, social-emotional, and other supports, including the provision of meals and snacks. LEAs shall expend ELO Grant funds only for any of the following seven supplemental and support strategies:

Extending instructional learning time in addition to what is required for the 2021–22 and the 2022–23 school years by increasing the number of instructional days or minutes provided during the school year, providing summer school or intersessional instructional programs, or taking any other action that increases the amount of instructional time or services provided to students based on their learning needs.

Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports including, but not limited to, any of the following:

Tutoring or other one-on-one or small group learning supports provided by certificated or classified staff.

Learning recovery programs and materials designed to accelerate student academic proficiency or English language proficiency, or both.

Educator training, for both certificated and classified staff, in accelerated learning strategies and effectively addressing learning gaps, including training in facilitating quality and engaging learning opportunities for all students.

Integrated student supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.

Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports.

Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students’ college eligibility.

Additional academic services for students, such as diagnostic, progress monitoring, and benchmark assessments of student learning.

Training for school staff on strategies, including trauma-informed practices, to engage students and families in addressing students’ social-emotional health needs and academic needs.

## Appendix B:

### Construction and Renovations

The LEA must ensure construction projects comply with Department applicable regulations regarding construction at 34 CFR 76.600 and 75.600-75.615, including:

1. Has the grantee completed an environmental impact assessment before initiating the construction and fully considered any potential environmental ramifications before proceeding with the project.
2. Has the grantee considered the probable effects of proposed construction on any district, site, building, or structure that is included or eligible for inclusion in the National Register of Historic Places.
3. Does the grantee have title or other interest in the site, including right of access, that is sufficient to ensure that the grantee will have use and possession of the facility for 50 years or the useful life of the facility, whichever is longer.
4. Can the grantee begin the approved construction in a reasonable time period and have the final plans been approved before the construction is advertised or placed on the market for bidding.
5. Can a grantee complete the project in a reasonable time period and consistent with the approved plans and specifications?
6. Is the construction functional, economical, and not elaborate in design or extravagant in the use of materials as compared to other facilities in the State or other applicable geographic area?
7. Do the grantee’s plans and designs for the facilities comply with applicable Federal, State and local health and safety standards, as well as Federal requirements regarding access by persons with disabilities.
8. Does the grantee evaluate flood hazards and avoid uneconomic, hazardous, or unnecessary use of flood plains in connection with the construction?
9. Does the grantee maintain competent architectural engineering supervision and inspection at the construction site to ensure that the work conforms to the approved drawings and specifications?
10. Does the grantee have sufficient operational funds to operate and maintain the facility once the construction is complete and will the grantee operate and maintain the facility in accordance with all applicable Federal, State, and local requirements.
1. Federal Stimulus Monitoring includes the Coronavirus Aid, Relief, and Economic Security (CARES) Act, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP). [↑](#footnote-ref-1)
2. CR Funds had a period of availability from March 1, 2020 through May 31, 2021; funds can not be expended after that time period. [↑](#footnote-ref-2)