

# Disaster Recovery Monitoring2020–21 Program Instrument

**California Department of Education**

**June 2020**

## I. Funding

### DR 01: Time and Effort Requirements

1. Ensure that the local educational agency (LEA) properly charges and documents salaries and wages that are reasonable, necessary, and allowable in accordance with applicable program requirements.
(2 Code of Federal Regulations [2 *CFR*] sections 200.430[a] and [i], 200.61-62 and 200.405)
2. Immediate Aid to Restart School Operations (Restart) Resource 5654 for 2018
3. Temporary Emergency Impact Aid for Displaced Students (EIA) Resource 0000 for 2018
4. Assistance for Homeless Children and Youth (AHCY) Resource 5810 for 2018
5. Project School Emergency Response to Violence (SERV) Resource 5653 for 2018

#### 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: FM 01, FM 02, FM 03, FM 04, DR 01, DR 02, DR 03, DR 04

##### Duty Statements

Abbreviation: DtyStmnt

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

Item Instructions: DR 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.

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

##### General Ledger

Abbreviation: GnLdgr

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

Item Instructions: DR 01: The reviewer will indicate which fiscal year to provide. Provide district-wide General Ledger reports for these resource codes: a) 0000–2018 EIA, b) 5653–2018 Project SERV, c) 5654–2018 Restart, d) 5810–2018 AHCY.

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

##### 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: DR 01: The reviewer will indicate which fiscal year to provide. Provide district-wide General Ledger reports for these resource codes: a) 0000–2018 EIA, b) 5653–2018 Project SERV, c) 5654–2018 Restart, d) 5810–2018 AHCY.

Related Items: FM 01, FM 03, ME 09, DR 01, DR 03

##### 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: DR 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: FM 01, FM 03, SEI 05, SEI 07, ME 09, CE 10, CE 13, NorD 05, NorD 06, DR 01, DR 03

##### Grant Application

Abbreviation: GrntApplctn

Description: Each Grant Application submitted by the LEA or COE for emergency funding, including budget information. The reviewer will indicate which fiscal year the LEA should provide for review. All costs must support the activities listed in the grant application to be allowable.

Item Instructions: DR 01: Include any necessary page references for each instrument item and fund source in the Link Description.

Related Items: DR 01, DR 02, DR 06, DR 07, DR 08, DR 09

##### 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: DR 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, FM 01, CTE 02, EL 08, CE 13, NorD 06, DR 01

##### Time and Effort Records

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: DR 01: Once Payroll Records and Position Control Report have been provided, the reviewer will select two quarters of time accounting records for review.

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

##### Subcontractor Agreements

Abbreviation: SbcntrctorAgrmnts

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

Item Instructions: DR 01: Once the General Ledger is provided, the reviewer may select a sample of subcontractor agreement transactions for review.

Related Items: FM 01, FM 02, FM 03, DR 01, DR 02, DR 03

### DR 02: Allowable Costs

1. Ensure the LEA charges costs to the program that are reasonable, necessary, and allowable in accordance with applicable statutes, regulations, and program plans for the following programs:
(2 CFR sections 200.317-326 and 200.400–475)
2. 0000 – 2018 EIA
3. 5653 – 2018 Project SERV
4. 5654 – 2018 Restart
5. 5810 – 2018 AHCY

See Appendix A in Resources for allowable items by program.

#### 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: FM 01, FM 02, FM 03, FM 04, DR 01, DR 02, DR 03, DR 04

##### General Ledger

Abbreviation: GnLdgr

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

Item Instructions: DR 02: The reviewer will indicate which fiscal year to provide. Provide district-wide General Ledger reports for these resource codes: a) 0000–2018 EIA, b) 5653–2018 Project SERV, c) 5654–2018 Restart, d) 5810–2018 AHCY.

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

##### 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: FM 02, DR 02

##### Equipment Procedures

Abbreviation: EqmtPrcdrs

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

Item Instructions: DR 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: FM 02, DR 02

##### Procurement Procedures

Abbreviation: PrcrmntPrcdrs

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

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

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

##### 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.

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

Related Items: FM 02, DR 02, DR 05

##### Subcontractor Agreements

Abbreviation: SbcntrctorAgrmnts

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

Item Instructions: DR 02: Once the General Ledger is provided, the reviewer may select a sample of subcontractor agreement transactions for review.

Related Items: FM 01, FM 03, DR 01, DR 02, DR 03

##### Grant Application

Abbreviation: GrntApplctn

Description: Each Grant Application submitted by the LEA or county office of education (COE) for emergency funding, including budget information. The reviewer will indicate which fiscal year the LEA should provide for review. All costs must support the activities listed in the grant application to be allowable.

Item Instructions: DR 02: Include any necessary page references for each instrument item and fund source in the Link Description.

Related Items: DR 01, DR 02, DR 06, DR 07, DR 08, DR 09

##### Invoices

Abbreviation: Invcs

Description: Vendor invoices, detailed receipts or documentation to substantiate how costs benefited programs.

Item Instructions: DR 02: 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: FM 02, FM 03, SEI 05, SEI 06, SEI 07, CTE 02, DR 02, DR 03, DR 06, DR 07, DR 08, DR 09

##### Travel Policy

Abbreviation: TrvlPlcy

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

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

Related Items: FM 02, DR 02

### DR 03: Supplement, Not Supplant

1. Ensure the LEA does not use Restart or Project SERV funds to supplant any funds it would receive from insurance or from Federal Emergency Management Agency funds.
(Hurricane Education Recovery Act [HEPA] Section 102[f][1], Project SERV FAQ)

#### 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: FM 01, FM 02, FM 03, FM 04, DR 01, DR 02, DR 03, DR 04

##### General Ledger

Abbreviation: GnLdgr

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

Item Instructions: DR 03: Reviewer will indicate fiscal year. Provide district-wide General Ledger reports for these resource codes: a) 0000–2018 EIA, b) 5653–2018 Project SERV, c) 5654–2018 Restart, d) 5810–2018 AHCY. Reviewer will look for adjustments or journal entries related to receipts from insurance or FEMA.

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

##### Duty Statements

Abbreviation: DtyStmnt

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

Item Instructions: DR 03: 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.

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

##### Invoices

Abbreviation: Invcs

Description: Vendor invoices, detailed receipts or documentation to substantiate how costs benefited programs.

Item Instructions: DR 03: 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: FM 02, FM 03, SEI 05, SEI 06, SEI 07, CTE 02, DR 02, DR 03, DR 06, DR 07, DR 08, DR 09

##### Insurance Claims

Abbreviation: InsrncClms

Description: Insurance policy and related claims.

Item Instructions: DR 03: Provide insurance policy and ledger of submitted claims and receipts from insurance company. Claims may be selected for further review.

Related Items: DR 03, DR 06, DR 07, DR 08, DR 09

##### 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: DR 03: The reviewer will indicate which fiscal year the LEA should provide for review.

Related Items: FM 01, FM 03, ME 09, DR 01, DR 03

##### 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: DR 03: 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: FM 01, FM 03, SEI 05, SEI 07, ME 09, CE 10, CE 13, NorD 05, NorD 06, DR 01, DR 03

##### Equipment Procedures

Abbreviation: EqmtPrcdrs

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

Item Instructions: DR 03: 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: FM 02, DR 02, DR 03

##### Procurement Procedures

Abbreviation: PrcrmntPrcdrs

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

Item Instructions:

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

##### Subcontractor Agreements

Abbreviation: SbcntrctorAgrmnts

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

Item Instructions: DR 03: Once the General Ledger is provided, the reviewer may select a sample of subcontractor agreement transactions for review.

Related Items: FM 01, FM 03, DR 01, DR 02, DR 03

##### Time and Effort Records

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: DR 03: Once Payroll Records and Position Control Report have been provided, the reviewer will select two quarters of time and effort records for review.

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

##### FEMA Reimbursements

Abbreviation: FEMARmbrsmnts

Description: FEMA reimbursement documentation.

Item Instructions: DR 03: Provide evidence of any reimbursement received from FEMA.

Related Items: DR 03, DR 06, DR 07, DR 08, DR 09

### DR 04: Cash Management

1. Verify that the LEA is properly calculating, reporting, and remitting interest earned on unspent federal advances for the following programs:
(2 CFR 200.302 and 200.305[b][9])
2. 0000 – 2018 EIA
3. 5653 – 2018 Project SERV
4. 5654 – 2018 Restart
5. 5810 – 2018 AHCY

If the LEA does not receive cash advances, from some or all of the emergency grant programs, then the procedures in DR 04 do not apply.

#### 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: FM 01, FM 02, FM 03, FM 04, DR 01, DR 02, DR 03, DR 04

##### 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: DR 04: Documentation should include a full accounting of the daily (or monthly) balances by resource code. Identify within the grant budget funds received on an advance basis.

Related Items: 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: 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: DR 04: Documentation may be a letter, email, or report from the County Treasurer.

Related Items: 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: DR 04: LEA must include documentation substantiating the LEA reported and/or remitted interest for the two most recent quarters. If necessary, additional quarters may be requested by the reviewer.

Related Items: FM 04, DR 04

##### LEA Interest Calculation

Abbreviation: LEAIntClc

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

Item Instructions: DR 04: Should provide the full calculation detail, not summaries, including the average daily or monthly cash balances, specific resources included, annual interest rate, and calculations.

Related Items: FM 04, DR 04

### DR 05: Procurement

1. Verify that the LEA used appropriate procurement processes for its major contracts. The LEA can demonstrate that it used arm’s length bargaining and received a fair price for its contracts. (2 CFR Section 200.320)
	1. Verify that all procurement through noncompetitive proposals only occurred because the item was only available from a single source, an emergency will not permit a delay, the SEA expressly authorized noncompetitive proposals in writing, or after solicitation of sources, competition was deemed inadequate. (2 CFR Section 200.300[f])

#### Evidence Requests

##### Procurement Procedures

Abbreviation: PrcrmntPrcdrs

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

Item Instructions: DR 05: The documentation provided should be specific to the LEA’s procurement process.

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

##### 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.

Item Instructions: DR 05: The documentation provided should be specific to the LEA.

Related Items: FM 02, DR 02, DR 05

##### Requests for Proposals

Abbreviation: RqstsPrpsls

Description: LEA’s request for proposals.

Item Instructions: DR 05: 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, DR 06, DR 07, DR 08, DR 09

##### Cost or Price Analysis

Abbreviation: CstPrcAnlyss

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

Item Instructions: DR 05: 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, DR 06, DR 07, DR 08, DR 09

### DR 06: Program Requirements – Restart

1. Verify that the LEA kept 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 200.333-337)

#### Evidence Requests

##### Grant Application

Abbreviation: GrntApplctn

Description: Each Grant Application submitted by the LEA or COE for emergency funding, including budget information. The reviewer will indicate which fiscal year the LEA should provide for review. All costs must support the activities listed in the grant application to be allowable.

Item Instructions: DR 06: Please provide the Restart application. All costs must be directly tied to the impacts of the covered disaster or emergency to be allowable.

Related Items: DR 01, DR 02, DR 06, DR 07, DR 08, DR 09

##### Invoices

Abbreviation: Invcs

Description: Vendor invoices, detailed receipts or documentation to substantiate how costs benefited programs.

Item Instructions: DR 06: 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 how the expenditure benefited the program.

Related Items: FM 02, FM 03, SEI 05, SEI 06, SEI 07, CTE 02, DR 02, DR 03, DR 06, DR 07, DR 08, DR 09

### DR 07: Program Requirements – Temporary Emergency Impact Aid

1. Emergency Impact Aid funds were used to support displaced students. A displaced student resided in the area of a covered disaster or emergency one week prior to a disaster or emergency was declared and who enrolled in an elementary or secondary school other than the school that the student was enrolled in or eligible to be enrolled in. (HEPA Section 107[b][1])
	1. An LEA has obtained certifications of attendance from non-public schools for displaced students. (HEPA Section 107[c][1][D][i])
	2. An LEA has obtained certifications from non-public schools that payments for displaced non-public school students will be used only for allowable purposes. (HEPA Section 107[c][1][D][ii])
	3. The LEA can provide documentation of its count of displaced students enrolled on each of the count dates. For each student identified, the LEA can provide documentation that the student meets the definition of “displaced student.” (HEPA Section 107[c][2])
	4. Program funds were used to provide instructional opportunities for displaced students who enrolled in the LEA and for expenses incurred in serving such students. (HEPA Section 107[e][1])
	5. The LEA used no more than 2 percent of its allocation for administration of the program. (HEPA Section 107[h])
	6. The LEA maintained adequate written records to support the amount of payments received and the allowable expenditures made under the program. (2 CFR Section 200.333-337)

#### Evidence Requests

##### Grant Application

Abbreviation: GrntApplctn

Description: Each Grant Application submitted by the LEA or COE for emergency funding, including budget information. The reviewer will indicate which fiscal year the LEA should provide for review. All costs must support the activities listed in the grant application to be allowable.

Item Instructions: DR 07: Please provide the Temporary Emergency Impact Aid application.

Related Items: DR 01, DR 02, DR 06, DR 07, DR 08, DR 09

##### Invoices

Abbreviation: Invcs

Description: Vendor invoices, detailed receipts or documentation to substantiate how costs benefited programs.

Item Instructions: DR 07: 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: FM 02, FM 03, SEI 05, SEI 06, SEI 07, CTE 02, DR 02, DR 03, DR 06, DR 07, DR 08, DR 09

##### Pupils Served

Abbreviation: PplsSrvd

Description: Provide documentation from the current school year that shows the students served by the program.

Item Instructions: DR 07: Provide documents that demonstrate that a student was a displaced student, such as a student registration form with the former address of the student, verification of enrollment from the SEA, a transcript, a utility bill, or a copy of a parent’s driver’s license.

Related Items: DR 07, DR 08

##### Non-Public Certifications

Abbreviation: NnPblcCrtfctns

Description: Provide copies of all certifications from non-public schools, including certifications of attendance and certifications of allowable uses of payments.

Item Instructions:

Related Items: DR 07

### DR 08: Program Requirements – Assistance for Homeless Children and Youth

1. Verify that the LEA kept 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 200.333-337)
	1. All funds were used to support the educational and related needs of displaced students who meet the definition of homeless child or youth under 42 United States Code (U.S.C.) Section 11434(a) (*see* Appendix B). (HEPA Section 106[a])

#### Evidence Requests

##### Pupils Served

Abbreviation: PplsSrvd

Description: Provide documentation from the current school year that shows the students served by the program.

Item Instructions:

Related Items: DR 07, DR 08

##### Grant Application

Abbreviation: GrntApplctn

Description: Each Grant Application submitted by the LEA or COE for emergency funding, including budget information. The reviewer will indicate which fiscal year the LEA should provide for review. All costs must support the activities listed in the grant application to be allowable.

Item Instructions: DR 08: Please provide the Assistance for Homeless Children and Youth application.

Related Items: DR 01, DR 02, DR 06, DR 07, DR 08, DR 09

##### Invoices

Abbreviation: Invcs

Description: Vendor invoices, detailed receipts or documentation to substantiate how costs benefited programs.

Item Instructions: DR 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: FM 02, FM 03, SEI 05, SEI 06, SEI 07, CTE 02, DR 02, DR 03, DR 06, DR 07, DR 08, DR 09

### DR 09: Program Requirements – Project SERV

1. Verify that the LEA kept 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 200.333-337)
	1. All funds were used to support the activities to restore and preserve the learning environment proposed on the LEA’s application. (HEPA Section 107[h])

#### Evidence Requests

##### Grant Application

Abbreviation: GrntApplctn

Description: Each Grant Application submitted by the LEA or COE for emergency funding, including budget information. The reviewer will indicate which fiscal year the LEA should provide for review. All costs must support the activities listed in the grant application to be allowable.

Item Instructions: DR 09: Please provide the Project SERV application.

Related Items: DR 01, DR 02, DR 06, DR 07, DR 08, DR 09

##### Invoices

Abbreviation: Invcs

Description: Vendor invoices, detailed receipts or documentation to substantiate how costs benefited programs.

Item Instructions: DR 09: 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: FM 02, FM 03, SEI 05, SEI 06, SEI 07, CTE 02, DR 02, DR 03, DR 06, DR 07, DR 08, DR 09

## Appendix A: Allowable Costs by Program

### Immediate Aid to Restart School Operations

Costs must be necessary and reasonable for proper and efficient administration of the restart program and support the restart of operations in, the reopening of, and the
re-enrollment of students in elementary and secondary schools that serve an area in which the federal government declared a major disaster related to a covered emergency or disaster. (HEPA Section 102[e][1]) These activities may include:

* Recovery of student and personnel data, and other electronic information;
* Replacement of school district information systems, including hardware and software;
* Financial operations;
* Reasonable transportation costs;
* Rental of mobile educational units and leasing of neutral sites or spaces;
* Initial replacement of instructional materials and equipment, including textbooks;
* Redeveloping instructional plans, including curriculum development;
* Initiating and maintaining education and support services;
* Specific educator–related costs
	+ Recruiting, retaining, and compensating new and current teachers, school principals, assistant principals, principal resident directors, assistant directors, and other educators for school-based positions in public elementary and secondary schools impacted by a covered disaster or emergency, including through such mechanisms as paying salary premiums, performance bonuses, housing subsidies, signing bonuses, and relocation costs and providing loan forgiveness;
	+ Activities to build the capacity, knowledge, and skills of teachers and school-based school principals, assistant principals, principal resident directors, assistant directors, and other educators in such public elementary and secondary schools to provide an effective education, including the design, adaptation, and implementation of high-quality formative assessments;
	+ The establishment of partnerships with nonprofit entities with a demonstrated track record in recruiting and retaining outstanding teachers and school-based school principals, assistant principals, principal resident directors, and assistant directors; and
	+ Paid release time for teachers and principals to identify and replicate successful practices from the fastest-improving and highest-performing schools.
* Other activities related to the purposes of the program subject to approval by U.S. Department of Education.

### Temporary Emergency Impact Aid for Displaced Students

LEAs may use program funds to provide instructional opportunities for displaced students who enroll in their schools and for expenses the recipient incurs in serving displaced students. Examples of allowable expenses include:

* Paying the compensation of personnel, including teacher aides, in schools enrolling displaced students;
* Identifying and acquiring curricular material and classroom supplies;
* Acquiring or leasing mobile educational units or leasing sites and spaces (to the extent that those costs are not met by FEMA);
* Providing basic instructional services for displaced students, including tutoring, mentoring, or academic counseling;
* Paying reasonable transportation costs;
* Providing health and counseling services; and
* Providing education and support services.

### Assistance for Homeless Youth

Under section McKinney-Vento Section 723(d), an LEA may use funds awarded under this section for activities that carry out the purpose of the McKinney-Vento Act, including the following:

* Tutoring, supplemental instruction, and enriched educational services that are linked to the achievement of the same challenging State academic standards as the State establishes for other children and youth.
* Expedited evaluations of the strengths and needs of homeless children and youth, including needs and eligibility for programs and services (such as educational programs for gifted and talented students, children with disabilities, and English learners, services provided under title I of the Elementary and Secondary Education Act of 1965 [20 U.S.C. Section 6301 et seq.] or similar state or local programs, programs in career and technical education, and school nutrition programs).
* Professional development and other activities for educators and specialized instructional support personnel that are designed to heighten the understanding and sensitivity of such personnel to the needs of homeless children and youth, the rights of such children and youths under this part, and the specific educational needs of runaway and homeless youths.
* Referral services to homeless children and youth for medical, dental, mental, and other health services.
* Assistance to defray the excess cost of transportation for students under section 722(g)(4)(A) of the McKinney-Vento Act, not otherwise provided through federal, state, or local funding, where necessary to enable students to attend the school selected under section 722(g)(3) of this title.
* Developmentally appropriate early childhood education programs, not otherwise provided through federal, state, or local funding, for preschool-aged homeless children.
* Services and assistance to attract, engage, and retain homeless children and youth, particularly homeless children and youth who are not enrolled in school, in public school programs and services provided to non-homeless children and youth.
* Before- and after-school, mentoring, and summer programs for homeless children and youth in which a teacher or other qualified individual provides tutoring, homework assistance, and supervision of educational activities.
* If necessary, the payment of fees and other costs associated with tracking, obtaining, and transferring records necessary to enroll homeless children and youth in school, including birth certificates, immunization or other required health records, academic records, guardianship records, and evaluations for special programs or services.
* Education and training to the parents and guardians of homeless children and youth about the rights of, and resources available to, such children and youth, and other activities designed to increase the meaningful involvement of parents and guardians of homeless children or youths in the education of such children or youth.
* The development of coordination between schools and agencies providing services to homeless children and youth, as described in section 722(g)(5) of the McKinney-Vento Act.
* Specialized instructional support services (including violence prevention counseling) and referrals for such services.
* Activities to address the particular needs of homeless children and youth that may arise from domestic violence and parental mental health or substance abuse problems.
* The adaptation of space and purchase of supplies for any non-school facilities made available under section 723(a)(2) to provide services under this subsection.
* School supplies, including those supplies to be distributed at shelters or temporary housing facilities, or other appropriate locations.
* Other extraordinary or emergency assistance needed to enable homeless children and youth to attend school and participate fully in school activities.

### Project SERV

For Project SERV, all activities must align with the activities proposed on the LEA’s application for the grant. These activities must be designed to restore and preserve the learning environment. (Every Student Succeeds Act Section 4631[b][2][A][ii]).

## Appendix B: Definitions

### Homeless Child or Youth

Children and youth who are:

* sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason (sometimes referred to as “doubled-up”);
* living in motels, hotels, trailer parks, or camping grounds due to lack of alternative adequate accommodations;
* living in emergency or transitional shelters; or
* abandoned in hospitals;
* Children and youth who have a primary nighttime residence that is a public or private place not designed for, or ordinarily used as, a regular sleeping accommodation for human beings;
* Children and youth who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings; and
* Migratory children who qualify as homeless because they are living in circumstances described above.

(42 U.S.C. Section 11434[a][2])