# CARES, CRRSA, and ARP Acts Expenditure Types vs Funding Sources: Guidance for Colorado School Districts

**Sections *(click to follow):***

[Section 1: General Guidance 3](#_TOC_250004)

Supporting Documentation Required for CDE’s Monitoring of Allocation 3

General Provisions 4

Grantees and Subgrantees 8

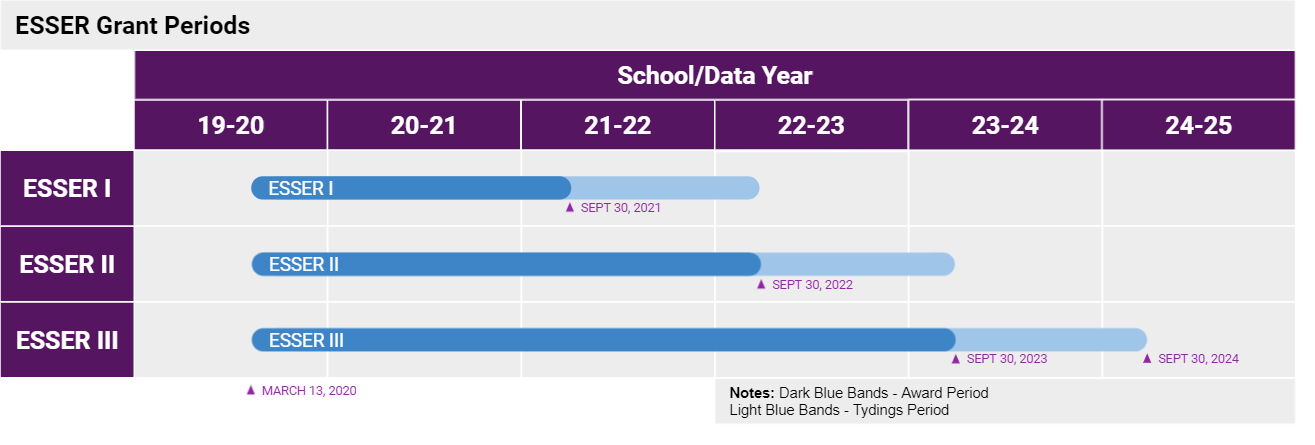
[Section 2: Frequently Asked Questions on Allowable Expenditure Types 12](#_TOC_250003)

1. Personnel providing increased instruction time 12
2. Technology 23
3. Personnel performing allowable activities (other than increasing instructional time) 25
4. Educational Materials & Supports 46
5. Facilities & Health and Safety 53
6. Student & Staff Supports 66
7. Communications & Family Engagement 69
8. Professional Development 73
9. Indirect & Admin Costs 76
10. Additional Budget Guidance 77

[Section 3: Agency Roles and Responsibilities, Contacts, and Additional Resources 78](#_TOC_250002)

[Section 4: Budgeting Considerations for CRF Funds (Grant Code 4012) 80](#_TOC_250001)

[Appendix 1: Utilizing the 51% “Substantially Dedicated” Guidance for Personnel Expenditures under CRF 81](#_TOC_250000)



# Section 1: General Guidance

|  |  |  |  |
| --- | --- | --- | --- |
| **#** | **Expenditure Type** | **ESSER I, II, and III 90% Allocation, ESSER I & II Supplemental Funds (effective March 13, 2020)**  *Additional information on allowable uses under ESEA, IDEA, etc. can be found here.*  *\*\*Must be reasonable and necessary as a part of the LEA’s plans to prepare for, respond to, or prevent the spread of COVID-19.* | **CRF Allocation (effective March 1, 2020)** |
| **Supporting Documentation Required for CDE’s Monitoring of Allocation** | | | |
| 1 | For expenses to increase instructional hours that were reduced due to COVID-19 | All applicable acts, regulations, and assurances that apply to federal funds apply to ESSER funds. Specifically, compliance with the provisions of   * Education Department General Administrative Regulations (EDGAR) 34 CFR 76, 77, 81, 82, 84, 97, 98, and   99   * OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement) in 2 CFR part 180, as amended as regulations of the Department in 2 CFR part 3485; * Uniform Guidance in 2 CFR part 200, as adopted and amended as regulation of the Department in 2 CFR 3474. | Same as ESSER I 90%  **Performance Measure:** Increasing instructional hours, either in-person or through distance learning, as measured by the number of instructional hours completed in Fall 2020 as compared to the number of instructional hours in Spring 2020. (Addendum A - 1.)  See Section 2. A below.  **Additional Documentation Guidance:**  When salaries are charged to CRF funds, districts will need to have a different line item in their financial system data in order to tie these expenditures to the performance measure of increased instructional hours. This can be accomplished by tracking revenue and expenditures attributable to CRF using grant code 4012. |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | Additionally districts must document increased instructional hours offered in Fall 2020 versus the baseline number of hours offered in Spring 2020. This calculation may be done on a school level, grade level, or district level, as appropriate - this is a district level decision. |
| 2 | Expenses for all other allowable uses | Same as above | Same as ESSER 90%  Allowable expenditures must be made prior to December 30, 2021. Materials related to allowable expenditures do not necessarily have to be received by December 30th:  *If a recipient enters into a contract requiring the delivery of goods or performance of services by December 30, 2021 , the failure of a vendor to complete delivery or services by December 30, 2021, will not affect the ability of the recipient to use payments from the Fund to cover the cost of such goods or services if the delay is due to circumstances beyond the recipient’s control* ***(Added 7/30/2020)***  **Performance Measure:** Increased expenses on the Allowable Uses outlined in Addendum A.  See Section 2. B through I below. |
| **General Provisions** | | | |

|  |  |  |  |
| --- | --- | --- | --- |
| 3 | Supplement not Supplant provision | Does not apply | According to Treasury Department guidance, funds may not be used “to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute. Although a broad range of uses is allowed, revenue replacement is not a permissible use of Fund payments.” (More information). Allowability provisions also apply depending on whether the expense was budgeted as of March 27, 2020. Please see guidance below. |
| 4 | Authoritative Guidance | 2 CFR as applicable  EDGAR Guidance as applicable GEPA as applicable  ESSER I: Section 18003 of Division B of the HR748 CARES Act as enacted on 3/27/20 ESSER II: Section 313 of HR133 CRRSA Act as enacted on 12/27/20  ESSER III: Section 2001 of HR 1319 ARP Act as enacted on 3/11/21  ***Revised 09/20/21*** | 2 CFR as Applicable  EDGAR Guidance as applicable GEPA as applicable  HR748 CARES Act as enacted |
| 5 | Accounting Guidance | Based on allowable ESSER expenditures, a variety of funds may be used, including, but not limited to: General Fund (10), Charter School Fund (11), Colorado Preschool Program (19), Food Service Fund (21), Governmental Grants Fund (22), Pupil Activity Special Revenue Fund (26), Capital Reserve Capital Projects Fund (43) using grant code 4425 (Revised August 7, 2020). | Based on allowable CRF expenditures, a variety of funds may be used, including, but not limited to: General Fund (10), Charter School Fund (11), Colorado Preschool Program (19), Food Service Fund (21), Governmental Grants Fund (22), Pupil Activity Special Revenue Fund (26), Capital Reserve Capital Projects Fund (43) using grant code 4012 (Revised August 7, 2020) |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | Unspent money as of June 30, 2020 must be tracked by the district and reported using Unearned Revenue (Balance Sheet code 7482). Unexpended funds as of December 30, 2021 must be returned to the State of Colorado, no later than January 2022. |
| 6 | Earned Interest on these Funds | Not applicable, ESSER funds are paid on a reimbursement basis only. | OMB guidance indicates a repayment and cap for interest earned on Federal funds that were forward-funded. (200.305). However, CRF grant guidance from Treasury does indicate that the interest earned, must be utilized to offset those allowable expenses as indicated in the CRF FAQ and Guidance from the Treasury (COVID19 allowable expenditures as indicated for CRF).  CRF funds can be deposited into an interest bearing, insured account. HOWEVER, those interest earnings must be tracked closely and separately to ensure that your district spends those earnings on CRF Allowable expenditures. In addition, if not all original CRF funds and interest earned are fully expended by grants end (12/30/20), the CRF funds AND interest earned will be required to be returned. |
| 7 | Record Retention Guidance:  Examples of supporting documentation could include (this is not an exhaustive | ESSER: funding is subject to 2 CFR § 200.400-475 as well as 2 CFR § 200.300-345  which specifically indicates Record Retention Requirements for Federal Funding. The | Recipients of CRF payments shall maintain records for a period of five (5) years following the date of the final expenditure report, or close out per |

|  |  |  |  |
| --- | --- | --- | --- |
|  | list): | requirements for record retention of expenditure detail and supporting | https://home.treasury.gov/system/files/136/I G-Coronavirus-Relief-Fund-Recipient-Reportin |
| * general ledger and subsidiary | documentation is subject to 3 years, following | g-Record-Keeping-Requirements.pdf. |
| ledgers used to account for (a) | the date of the final expenditure report, or |  |
| the receipt of Coronavirus | close out. |  |
| Relief Fund payments and (b) |  |  |
| the disbursements from such | A grantee and subgrantee must maintain | (Added 7/29/2020) |
| payments to meet eligible | appropriate records and cost documentation |  |
| expenses related to the public | as required by 2 CFR § 200.302 (financial |  |
| health emergency due to | management), 2 CFR § 200.430(i) (standards |  |
| COVID-19; | for documenting personnel expenses), and 2 |  |
| * budget records for 2019 and | CFR § 200.333 (retention requirements for |  |
| 2020; | records) to substantiate the charging of any |  |
| * payroll, time records, human | compensation costs related to interruption of |  |
| resource records to support | operations or services. |  |
| costs incurred for payroll | Records must be maintained in compliance |  |
| expenses related to addressing |  |
| with General Education Provision Act (GEPA): |  |
| the public health emergency |  |
| due to COVID-19; |  |  |
| * receipts of purchases made | Section 443 Records |  |
| related to addressing the public | * This section imposes record-keeping |  |
| health emergency due to |  |
| requirements on recipients of federal |  |
| COVID-19;   * contracts entered into using |  |
| education funds. Each recipient shall  maintain records that fully disclose |  |
| Coronavirus Relief Fund |  |
| the amount and disposition of such |  |
| payments and all documents |  |
| funds, the total cost of the activity for |  |
| related to such contracts;   * grant agreements entered into |  |
| which the funds are used, the share  of that cost provided from other |  |
| using Coronavirus Relief Fund |  |
| sources, and other records that |  |
| payments and all documents |  |
| contribute to an effective financial or |  |
| related to such awards;   * all documentation of reports, |  |
| programmatic audit. Records must be  maintained for three years after the |  |
| audits, and other monitoring of |  |
| completion of the activity for which |  |

|  |  |  |  |
| --- | --- | --- | --- |
|  | contractors, including subcontractors;   * all documentation supporting the performance outcomes of contracts; * all internal and external email/electronic communications related to use of Coronavirus Relief Fund payments; and * all investigative files and inquiry reports involving Coronavirus Relief Fund payments. | the funds are used. Any records maintained by the recipient that are related to, or pertinent to, the program shall be made accessible to the Secretary and the Comptroller General of the United States or their representatives for the purpose of audit examination.  ***Revised 02/01/21*** |  |
| 8 | In order to eliminate the potential for Internal Policy and Procedure findings, it is highly recommended to ensure your entities internal policies and procedures address the possibility for contingencies or alternate policy/procedures in the event of an interruption of operations due to an emergency situation. This could include additions to internal procedures noting a change in procurement requirements, ‘wet’ signatures, time and effort certifications, and other areas covered in 2 CFR § 200 Subpart D. While CDE cannot provide specific language, as this is a district policy, we encourage this update to be made. Federal funds are subject to monitoring activities, and part of the monitoring procedure is reviewing those processes followed, as compared to what is documented, Policies and Procedures for the entity to ensure the entity follows their own internal Policy or Procedures.  *If a grantee or subgrantee does not currently have in place a policy that addresses extraordinary circumstances such as those caused by COVID-19, the grantee or subgrantee may amend or create a policy in order to put emergency contingencies in place for Federal and non-Federal similarly situated employees. …* (https://www2.ed.gov/documents/coronavirus/factsheet-fiscal-questions.pdf)  (Revised August 5, 2020) | | |

|  |  |  |  |
| --- | --- | --- | --- |
| **Grantees and Subgrantees** | | | |
| 1 | Facility Schools | ESSER I state reserve funds were used to provide an allocation to facility schools that | Received an allocation. Allocation must be spent on allowable expenditures outlined |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | did not receive any funds under the direct (90%) allocation. Any facility schools that accept federal funds must also comply with the requirements under the CARES Act. | here. |
| 2 | Charter Schools (that are not an LEA) | Did not receive a direct allocation, but the LEA may choose to serve the school; CDE encourages LEAs to treat all public schools, including charters, on equal footing. | The CRF funds are distributed on a per pupil basis based on a calculation inclusive of charter school students. Therefore, Section 22-30.5-112(3), C.R.S. directly applies and requires sharing with charter schools on a per pupil basis. The distribution approach used to share the funds for furniture, fixture and equipment for full-day kindergarten through HB19-1055 may be instructive for the distribution of the CRF funds, since both use the same allocation methodology.  While not a statutory requirement, CDE’s guidance will be that districts distribute CRF funds to charter schools up front (100% allocation, not by reimbursement) and then require charters to expend them based on the allowable uses guidance.  A district cannot withhold the 0.5% for admin/indirect costs from the charter school’s allocation  District payments to charter schools, and charter school revenue recording, must follow flow-through accounting as detailed in the Chart of Accounts:   * District records CRF revenue: source |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | 4000, grant 4012   * District records flow-through payment to charter: object 0594, grant 4012 * Charter records CRF revenue from district: source 4954, grant 4012 * Charter records CRF expenditures per allowable uses, grant 4012   (added 7/29/2020) |
| 3 | Preschool | **Revised 9/16/21**  ESSER I, II and III funds may be used to serve pre-k. Because an early childhood education program is an allowable use of funds under the ESEA and IDEA, it is allowable under ESSER and GEER. An “early childhood education program” is (1) a Head Start program or an Early Head Start program carried out under the Head Start Act (42 U.S.C. 9831 et seq.), including a migrant or seasonal Head Start program, an Indian Head Start program, or a Head Start program or an Early Head Start program that also receives State funding; (2) a State licensed or regulated child care program; or (3) a program that serves children from birth through age six that addresses the children’s cognitive (including language, early literacy, and early mathematics), social, emotional, and physical development; and is either: a State prekindergarten program; a program authorized under section 619 or Part C of the IDEA (see FAQ C-5); or a program operated by | Yes. CRF can be used for allowable preschool expenditures. Please refer to Addendum A on the Office of the State Controller website:  Addendum A  (Added 7/29/2020) |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | an LEA. (See section 8101(16) of the ESEA.) In addition, ESSER funds may be used for other activities that are necessary to maintain the operation of and continuity of services in LEAs and continuing to employ existing staff of the LEA. As a result, ESSER funds could be used to prevent layoffs or service cuts to existing LEA early childhood education programs. |  |
| 4 | Non-Public Schools | **ESSER I:**  LEA is required to provide equitable services to all non-public schools in the district’s boundary. | There is no equitable distribution provision for CRF funds; therefore, there is no requirement to share these funds with non-public schools. |
|  |  | **ESSER II:**  There is no equitable distribution provision in ESSER II, therefore, there is no requirement to provide services to non-public schools with these funds. |  |
|  |  | **ESSER III:**  There is no equitable distribution provision in ESSER III, therefore, there is no requirement to provide services to non-public schools with these funds. |  |
|  |  | ***Revised 09/20/21*** |  |

# Section 2: Frequently Asked Questions on Allowable Expenditure Types

|  |  |  |  |
| --- | --- | --- | --- |
| **A.) Personnel providing increased instruction time to enable the State’s workforce to return to work in response to COVID-19 -**  CRF: The following expenditures fall within the broad allowable use category of providing economic support. | | | |
| **#** | **Expenditure Type** | **ESSER I, II, & III 90% Allocation and ESSER I & II Supplemental Funds (effective March 13, 2020)**  *Additional information on allowable uses under ESEA, IDEA, etc. can be found here.*  *\*\*Must be reasonable and necessary as a part of the LEA’s plans to prepare for, respond to, or prevent the spread of COVID-19.* | **CRF Allocation** |
| 1 | Increasing instructional time | **Yes**, ***if*** necessary, reasonable, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 [CARES Act, Section 18003(d)(12) - other activities necessary to maintain the operation of and continuity of services and continuing to employ the existing staff of the LEA].  **ESSER II**: Award Period March 13, 2020 through September 30, 2022. [CRRSA Act, Section 313(d)(12), addressing learning loss]. | Increasing instructional hours that were reduced due to COVID-19 in order to return to a normal level of instructional hours in the fall of 2020 is an allowable use related to the provision of economic support in connection with the COVID-19 emergency to stimulate the economy by supporting Colorado’s workforce through increasing free instructional hours for our kindergarten through 12th grade education system.  **Yes,** CRF funds were intended, in part, “to stimulate the economy by supporting Colorado’s workforce through increasing |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | ESSER III Award Period: March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(N), addressing learning loss].  ***All ESSER-funded activities must be necessary to prevent, prepare for, or respond to***  ***COVID-19.***  ***Revised 09/20/21*** | free instructional hours for our kindergarten through 12th grade education system.” As such, funds may be used for expenses to increase instructional hours that were reduced due to COVID-19 closures in the spring of 2020, in order to return to a normal level of instructional hours in the fall of 2020. This criteria, increasing instructional hours, can be evaluated on a standalone basis and does not need to be considered in combination with other criteria.  (Addendum A)  **Instructional hours guidance:** Increasing instructional hours can be demonstrated by increased instructional hours in fall of 2020 compared to instructional hours provided in spring of 2020 to enable the State’s workforce to return to work. Instructional time includes both in-person and remote.  ***Allowable Example 1:*** If the high school within a district provided 4 hours of remote instruction per day following the change to remote learning and districts are providing 6 hours of in-person and/or remote instruction per day in the fall of 2020, the high school has increased instructional time by 2 hours per day. Staff salaries and other expenses related to the increased instructional hours at this school (2 hours per day, or 33% of the total instructional |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | hours provided in the fall) is allowable. Alternatively, if the district’s elementary school provided 2.5 hours of remote instruction per day in Spring 2020 and is providing 6 hours of in-person and/or remote instruction per day in the fall of 2020, this school has increased instructional time by 3.5 hours. Staff salaries and other expenses related to the increased instructional hours at this school (3.5 hours per day, or 58% of the total instructional hours provided in the fall) is allowable.  As stated above, the use of CRF funds to increase instructional time can be evaluated on a standalone basis. No additional criteria needs to be considered regarding whether the activities are "substantially different", etc. The remainder of this document provides guidance to assess additional allowable uses of funds, including but not limited to when an activity is considered "substantially different" as a result of COVID. |
| 2 | Summer School: personnel, supplies and other costs | **Yes**, ***if*** necessary, reasonable, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 [CARES Act, Section 18003(d)(11) - planning and implementing activities relation to summer | **Yes,** personnel, supplies, and other expenses are allowable for activities to recover lost learning time due to COVID-19, including summer school. This includes increasing instructional hours that were reduced due to COVID-19 and also includes adding instructional hours for vulnerable and at-risk children and youth. |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | learning and supplemental afterschool programs].  **ESSER II**: Award Period March 13, 2020 through September 30, 2022. [CRRSA Act, Section 313(d)(11) summer programs or (12) addressing learning loss among students].  **ESSER III:** Award Period March 13, 2020 through March 24, 2022 [ARPA, Section 2001(e)(2)(N)  Addressing learning loss, or (M) Planning and Implementing activities related to summer learning.]  ***All ESSER-funded activities must be necessary to prevent, prepare for, or respond to***  ***COVID-19.***  ***Revised 09/20/21*** | (Addendum A - 7.) |
| 3 | After School Tutoring: personnel, supplies and other costs | **Yes**, ***if*** necessary, reasonable, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 [CARES Act, Section 18003(d)(11) - planning and implementing activities relation to summer learning and supplemental afterschool programs].  **ESSER II**: Award Period March 13, 2020 through September 30, 2022. [CRRSA Act, Section | **Yes**, personnel, supplies, and other expenses are allowable for activities to recover lost learning time due to COVID-19, including after-school tutoring. This includes increasing instructional hours that were reduced due to COVID-19 and also includes adding instructional hours for vulnerable and at-risk children and youth. See section 1 for required documentation related to expenses to recover lost learning time due to COVID-19.  (Addendum A - 7.) |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | 313(d)(11) summer programs or (12) addressing learning loss].  **ESSER III:** Award Period March 13, 2020 through September 30, 2023 [ARPA, Section 2001(e)(2)(N) Addressing learning loss, or (M) Planning and Implementing activities related to...supplemental afterschool programs.]  ***All ESSER-funded activities must be necessary to prevent, prepare for, or respond to***  ***COVID-19.***  ***Revised 09/20/21*** |  |
| 4 | Academic intervention programs: subscriptions, supplies | **Yes**, ***if*** necessary, reasonable, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 [CARES Act, Section 18003(d)(11) - planning and implementing activities relation to summer learning and supplemental afterschool programs].  **ESSER II**: Award Period March 13, 2020 through September 30, 2022. [CRRSA Act, Section 313(d)(11) summer or after school programs or  (12) addressing learning loss].  **ESSER III:** Award Period March 13, 2020 through September 30, 2023 [ARPA, Section | **Yes**, subscriptions and supplies purchased between March 1, 2020 and December 30, 2021 are allowable expenses as academic intervention programs that aim to recover lost learning time due to COVID-19. This includes increasing instructional hours that were reduced due to COVID-19 and also includes adding instructional hours for vulnerable and at-risk children and youth. Districts may use CRF funds for one-time purchase costs for the accrued cost up until December 30, 2021 if subscription extends  beyond December 30, 2021 . (Addendum A - 7.) |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | 2001(e)(2)(N) Addressing learning loss, or (M) Planning and Implementing activities related to summer learning and supplemental afterschool programs.]  ***All ESSER-funded activities must be necessary to prevent, prepare for, or respond to***  ***COVID-19.***  ***Revised 09/20/21*** |  |
| 5 | Increase instructional time to recover lost learning and/or other strategies to help address student learning loss | **Yes, if** necessary, reasonable, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 [CARES Act, Section 18003(d)(12) - other activities that are necessary to maintain the operation of and continuity of services] or between March 13, 2020 and September 30, 2022 [CRSSA Act, Section 313(d)(12) -  addressing learning loss among students….].  **ESSER III:** Yes, if necessary, reasonable, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 through  September 30, 2023 [ARPA, Section 2001(e)(2)(N) Addressing learning loss]. | **Yes,** funds may be used for expenses to recover lost learning time due to COVID-19. Districts may choose to add instructional hours above and beyond the normal level.  ***Allowable Example:*** Increasing instructional hours or days in fall of 2020 compared to normal level of instructional hours as a replacement of lost in-person instructional days in the Spring of 2020, the salaries and other expenses related to these increased instructional hours or days from July 1 to December 30, 2021 is allowable as long as the increase is related to COVID-19 response. |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | ***All ESSER-funded activities must be necessary to prevent, prepare for, or respond to***  ***COVID-19.***  ***Revised 09/20/21*** |  |
| 5a | Expenses associated with athletic and sporting events | **Yes, if** reasonable (i.e., based on fair market value), necessary, and allocable to maintain operation of and continuity of services (i.e., a necessary part of the LEA’s response to, preparation for, or prevention of the spread of COVID-19). Although ESSER II and ESSER III  funds are intended to support learning loss and reopening of schools, using the funds to pay for athletic/sporting event expenses may be allowable if the above conditions are met. The LEA must have documentation to demonstrate that this is the most cost-effective way for the LEA to implement this activity (e.g., results of researching options for implementing such an activity) and that there is a direct relationship to COVID-19.  ***All ESSER-funded activities must be necessary to prevent, prepare for, or respond to***  ***COVID-19.***  **Added 03/15/2021** | *Please contact CDE if you wish to use CRF funds for this use. - 03/15/2021* |
| 6 | Specific support for Homeless students | **Yes, *if*** reasonable, necessary, and allocable to one of the allowable activities list in [CARES Act, Section 18003(d)(1)-(12)] for the purposes of continuing educational services during school closures or for implementing a plan for return | **Yes,** expenses for outreach and specific support to students experiencing homelessness to increase instructional hours that were reduced due to COVID-19. |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 .  **ESSER II**: Award Period March 13, 2020 through September 30, 2022. [CRRSA Act, Section  313(d)(1) - (15)].  **ESSER III:** Award Period March 13, 2020 through September 30, 2023 [ARPA, Section 2001(e)(2)(A-R)].  ***All ESSER-funded activities must be necessary to prevent, prepare for, or respond to***  ***COVID-19.***  ***Revised 09/20/21*** | (Addendum A - 7.) |
| 7 | Specific support for students with IEPs | **Yes, *if*** reasonable, necessary, and allocable to one of the allowable activities list in [CARES Act, Section 18003(d)(1)-(12)] for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 .  **ESSER II**: Award Period March 13, 2020 through September 30, 2022. [CRRSA Act, Section  313(d)(1) - (15)].  **ESSER III:** Award Period March 13, 2020 through September 30, 2023 [ARPA, Section 2001(e)(2)(A-R)]. | **Yes,** expenses for outreach and specific support to students with IEPs to increase instructional hours that were reduced due to COVID-19.  (Addendum A - 7.) |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | ***All ESSER-funded activities must be necessary to prevent, prepare for, or respond to***  ***COVID-19.***  ***Revised 09/20/21*** |  |
| 8 | Specific support for students who are English Learners | **Yes, *if*** reasonable, necessary, and allocable to one of the allowable activities list in [CARES Act, Section 18003(d)(1)-(12)] for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 . | **Yes,** expenses for outreach and specific support to students who are English Language Learners to increase instructional hours that were reduced due to COVID-19.  (Addendum A - 7.) |
|  |  | **ESSER II**: Award Period March 13, 2020 through September 30, 2022. [CRRSA Act, Section  313(d)(1) - (15)]. |  |
|  |  | **ESSER III:** Award Period March 13, 2020 through September 30, 2023 [ARPA, Section 2001(e)(2)(A-R)]. |  |
|  |  | ***All ESSER-funded activities must be necessary to prevent, prepare for, or respond to***  ***COVID-19.*** |  |
|  |  | ***Revised 09/20/21*** |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 9 | In School/Before and After School Care | **Yes, *if*** reasonable, necessary, and allocable to one of the allowable activities list in [CARES Act, Section 18003(d)(1)-(12)] for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 .  ESSER funds can be used to support supplemental afterschool programs and summer learning (Section 18003(d)(11)), if reasonable and necessary to respond to COVID-19 (Added 8/27/2020).  **ESSER II**: Award Period March 13, 2020 through September 30, 2022. [CRRSA Act, Section 313(d)(11) after school programs or (12) addressing learning loss].  **ESSER III:** Award Period March 13, 2020 through September 30, 2023 [ARPA, Section 2001(e)(2)(M) afterschool programs, or (N) addressing learning loss].  ***All ESSER-funded activities must be necessary to prevent, prepare for, or respond to***  ***COVID-19.***  ***Revised 09/20/21*** | **Yes,** in-school child care that is aimed at facilitating compliance with COVID-19 public health measures and to mitigate the  second-order effects of COVID-19 through the provision of economic support, such as increasing instructional hours to enable the State’s workforce return to work.(Treasury Guidance - 4. and 5.)  Increased expenses associated with before and after school care is an allowable use of CRF funds - regardless of the fund type used to account for these types of child care.(Added 8/27/2020 and Clarified 9/17/202  Schools must include an explanation of their budget plans for before and after school care, in particular the level at which these programs were budgeted for FY20-21 to demonstrate the additional expenses eligible to be covered by CRF. (Added 9/17/2020). |
| 10 | New hires or contract changes | **Yes, if** necessary, reasonable, and allocable for the purposes of continuing educational services during school closures or for implementing a | **Yes,** allowable for increasing instructional hours in fall of 2020 compared to instructional hours provided in spring of |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | plan for return to normal operations, and | 2020 to enable the State’s workforce to |
| incurred during the award period between | return to work. ***Not allowable:*** Pre-paying |
| March 13, 2020 and September 30, 2021 | the contract for the full year. Districts will |
| [CARES Act, Section 18003(d)(12) - other | have to find a different funding source for |
| activities that are necessary to maintain the | new hires starting December 31. |
| operation of and continuity of services] or |  |
| between March 13, 2020 and September 30, | ***Allowable Example:*** Due to expected |
| 2022 [CRSSA Act, Section 313(d)(15) - other | changes, needs and requirements of |
| activities that are necessary to maintain the | certified staff for planning the school year, a |
| operation of and continuity of services]. | district negotiates a contract change, which |
|  | moves the contract start date up one |
| **ESSER III:** Award Period March 13, 2020 through | month. The new contract will run August 1 |
| September 30, 2023 [ARPA, Section | through July 31, instead of September 1 |
| 2001(e)(2)(R) Other activities that are necessary | through August 31. Therefore, the district |
| to maintain the operation of and continuity of | will pay a 13th month payroll cycle that is |
| services]. | not budgeted. This is an allowable expense |
|  | for increasing instructional hours where |
| ***All ESSER-funded activities must be necessary*** | activities are taking place between March 1, |
| ***to prevent, prepare for, or respond to*** | 2020 - December 30, 2021 . |
| ***COVID-19.*** | (Addendum A) |
| ***Revised 09/20/21*** | (OSC Payroll Eligibility Guidance) |

|  |  |  |  |
| --- | --- | --- | --- |
| **B.) Technology - CRF: The following expenditures fall within the broad allowable use category of facilitating distance learning.** | | | |
| **#** | **Expenditure Type** | **ESSER I, II, & III 90% Allocation, ESSER I & II**  **Supplemental Funds (effective March 13, 2020)**  *Additional information on allowable uses under ESEA,* | **CRF Allocation** |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | *IDEA, etc. can be found here.*  *\*\*Must be reasonable and necessary as a part of the LEA’s plans to prepare for, respond to, or prevent the spread of COVID-19.* |  |
| 11 | Student-facing devices (iPads, Chromebooks, laptops, cameras, microphones, etc.) | **Yes**, for purchases made between March 13, 2020 and September 30, 2021 , ***if*** necessary, reasonable, and allocable for the purpose of continuing educational services during school closures or implementing a plan for return to normal operations [CARES Act, Section 18003(d)(9) - purchasing educational technology for students, including hardware, software, and connectivity]. Devices purchased for the benefit of private school students under equitable services must be owned and tracked by the LEA.  **ESSER II**: Award Period March 13, 2020 through September 30, 2022. [CRRSA Act, Section 313(d)(9) purchasing educational technology].  **ESSER III:** Award Period March 13, 2020 through September 30, 2023 [ARPA, Section 2001(e)(2)(K) Purchasing educational technology].  ***All ESSER-funded activities must be necessary to prevent, prepare for, or respond to***  ***COVID-19.***  ***Revised 09/20/21*** | **Yes**, if purchase cost is incurred between March 1, 2020 and December 30, 2021 and facilitates distance learning for students and educators.  (Addendum A - 6.) |
| 12 | Staff-facing devices (iPads, Chromebooks, laptops, smartboards, | **Yes**, for purchases made between March 13, 2020 and September 30, 2021 , ***if*** necessary, | **Yes**, if purchase cost is incurred between March 1, 2020 and December 30, 2021 and |

|  |  |  |  |
| --- | --- | --- | --- |
|  | cameras, microphones, security cameras, etc.) | reasonable, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations [CARES Act, Section 18003(d)(12) - other activities necessary to maintain the operation of and continuity of services]. Devices purchased for the benefit of private school students under equitable services must be owned and tracked by the LEA.  **ESSER II**: Award Period March 13, 2020 through September 30, 2022. [CRRSA Act, Section 313(d)(15)].  **ESSER III:** Award Period March 13, 2020 through September 30, 2023 [ARPA, Section 2001(e)(2)(R) Other activities necessary to maintain the operation of and continuity of services].  ***All ESSER-funded activities must be necessary to prevent, prepare for, or respond to***  ***COVID-19.***  ***Revised 09/20/21*** | facilitates distance learning for students and educators and/or compliance with local public health orders , i.e. physical distancing.  (Addendum A - 6.) |
| 13 | Mobile hotspots | If for students: same response as “Student-facing devices” above.  If for faculty: same response as “Staff-facing devices” above. | **Yes**, if purchase cost is incurred between March 1, 2020 and December 30, 2021 and facilitates distance learning for students and educators.  (Addendum A - 6.) |

|  |  |  |  |
| --- | --- | --- | --- |
| 14 | Internet access contracts / monthly costs | If for students: same response as “Student-facing devices” above.  If for faculty: same response as “Staff-facing devices” above. | **Yes**, if purchase cost is incurred between March 1, 2020 and December 30, 2021 and facilitates distance learning for students and educators.  (Addendum A - 6.) |
| 15 | Costs to expand bandwidth | If for students: same response as “Student-facing devices” above.  If for faculty: same response as “Staff-facing devices” above. | **Yes**, if purchase cost is incurred between March 1, 2020 and December 30, 2021 and facilitates distance learning for students and educators.  (Addendum A - 6.) |
| 16 | Network / server infrastructure | If for students: same response as “Student-facing devices” above.  If for faculty: same response as “Staff-facing devices” above. | **Yes**, if purchase cost is incurred between March 1, 2020 and December 30, 2021 and facilitates distance learning for students and educators.  (Addendum A - 6.) |
| **C.) Personnel performing allowable activities (other than increasing instructional time) in response to COVID-19 -**  **CRF: The following expenditures fall within the broad allowable use categories: facilitating distance learning, public health expense or substantially different use.**  **ESSER: Generally, a grantee or subgrantee may continue to charge the compensation (including but not necessarily limited to salaries, wages, and fringe benefits) of its employees who are paid by a currently active grant funded by the Department to that grant, consistent with the organization’s policies and procedures for paying compensation from all funding sources, Federal and non-Federal, under unexpected or extraordinary circumstances, such as a public health emergency like COVID-19.[1] Thus, if the organization pays, consistent with its policies and procedures, similarly situated employees whose compensation is paid with non-Federal funds during an extended closure, those paid with grant funds from the Department may also continue to be paid.[2] However, an employee who is being paid with Department grant funds while the program grant activities are closed in whole or in part due to the COVID-19 pandemic may not also be paid for the time during which the program is closed by the organization or another organization for working on other activities that are not closed down.**  **If a grantee or subgrantee does not currently have in place a policy that addresses extraordinary circumstances such as those caused by COVID-19, the grantee or subgrantee may amend or create a policy in order to put emergency contingencies in place for Federal and**  **non-Federal similarly situated employees. If the conditions exist for charges to be made to the Federal grant, charges may also be made to** | | | |

|  |  |  |  |
| --- | --- | --- | --- |
| **any non-Federal sources that are used by a grantee or subgrantee in order to meet a matching requirement.** | | | |
| **#** | **Expenditure Type** | **ESSER I, II, & III 90% Allocation and ESSER I & II Supplemental Funds (effective March 13, 2020)**  *Additional information on allowable uses under ESEA, IDEA, etc. can be found here.*  *\*\*Must be reasonable and necessary as a part of the LEA’s plans to prepare for, respond to, or prevent the spread of COVID-19.* | **CRF Allocation** |
| 17 | Bonuses or incentives | **No,** ESSER funds may not be used for bonuses, merit pay, or similar expenditures, unless related to disruptions or closures resulting from COVID-19 (i.e., the expense has been deemed necessary for continuing educational services during COVID-19-related school closures or implementing plans for return to normal operations). | **No,** bonuses are listed as a “non exclusive example of ineligible expenditure” in the Treasury’s guidance.  (Treasury Guidance) |
| 18 | Salary Increases, permanent | **No,** ESSER funds may not be used for bonuses, merit pay, or similar expenditures, unless related to disruptions or closures resulting from COVID-19 (i.e., the expense has been deemed necessary for continuing educational services during COVID-19-related school closures or implementing plans for return to normal operations). | **No**, costs must be incurred between March 1, 2020 - December 30, 2021 and may not be used to support permanent salary increases.  (Treasury Guidance) |
| 19 | Hazard Pay | **Yes, *if*** necessary, reasonable, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 [for | **Yes,** if the hazard pay is related to disruptions or closures resulting from COVID-19 (i.e., the expense has been deemed necessary for continuing educational services during the COVID-19 school closures or implementing plans for |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | ESSER I, CARES Act, Section 18003(d)(12)] or  between March 13, 2020 and September 30, 2022 [for ESSER II, CRSSA Act, Section 313(d)(15)] or between March 13, 2020 and September 30, 2023 [for ESSER III, ARP Act, Section 2001(e)(2)(R)].  **Allowable example:** Additional pay for performing hazardous duty as determined by the LEA. Determination of the hazardous duty must be related to COVID-19. Must be supported by district policies. Compensation must be documented in accordance with 2 CRF200.430(f) and 200.431.  ***All ESSER-funded activities must be necessary to prevent, prepare for, or respond to***  ***COVID-19.***  ***Revised 09/20/21*** | return to normal operations). Hazard pay is defined by the Treasury as: “Hazard pay means additional pay for performing hazardous duty or work involving physical hardship, in each case that is related to COVID-19.”  (Treasury FAQs)  (OSC Payroll Eligibility Guidance) |
| 20 | Sick Leave | **Yes**, ***if*** necessary, reasonable, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 [CARES Act, Section 18003(d)(12) - other activities necessary to maintain the operation of and continuity of services and continuing to employ the existing staff of the LEA] and as long as funds are not subsidizing or offsetting executive salaries and benefits of individuals | **Yes**, per Treasury guidance, the following are allowable: “Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.” (Treasury Guidance)  Pursuant to temporary regulations under the Families First Coronavirus Response Act (FFCRA) certain employees are permitted to take sick leave for specified reasons related to COVID-19: Federal Register Link Please |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | who are not employees of the LEA, or expenditures related to state or local teacher/faculty unions or associations.  [CARES Act, Section 18003(d)(12); CRSSA Act,  Section 313(d)(15); and ARP Act, Section 2001(e)(2)(R) - other activities that are necessary to maintain the operation of and continuity of services]  ***All ESSER-funded activities must be necessary to prevent, prepare for, or respond to***  ***COVID-19.***  ***Revised 09/20/21*** | ensure Section 826.40(c) is reviewed. (Added 8/7/2020) |
| 20 | Incentive Pay for Getting COVID-19 | **Yes**, ***if*** necessary, reasonable, and allocable for | *Please contact CDE if you wish to use CRF* |
| a | Vaccine | the purposes of continuing educational services  during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 [CARES Act, Section 18003(d)(12) - other activities necessary to maintain the operation of and continuity of services and continuing to employ the existing staff of the LEA] and as long as funds are not subsidizing or offsetting executive salaries and benefits of individuals who are not employees of the LEA, or expenditures related to state or local teacher/faculty unions or associations. | *funds for this use. - 02/02/2021* |
|  |  | Must be supported by district policies. |  |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | Compensation must be documented in accordance with 2 CRF200.430(f) and 200.431.  [CARES Act, Section 18003(d)(12); and CRSSA Act, Section 313(d)(15); and ARP Act, Section 2001(e)(2)(R) - other activities that are necessary to maintain the operation of and continuity of services]  ***All ESSER-funded activities must be necessary to prevent, prepare for, or respond to***  ***COVID-19.***  ***Revised 09/20/21*** |  |
| 21 | Overtime or extra duty | ESSER funds may not be used for bonuses, merit pay, or similar expenditures, unless related to disruptions or closures resulting from COVID-19 (i.e., the expense has been deemed necessary for continuing educational services during COVID-19-related school closures or implementing plans for return to normal operations).  Overtime or extra duty pay may be allowable under ESSER if such expenses are reasonable and necessary to prevent, prepare for, or respond to COVID-19.  [CARES Act, Section 18003(d)(12); and CRSSA Act, Section 313(d)(15); and ARP Act, Section 2001(e)(2)(R) - other activities that are | **Yes,** if overtime/additional hourly pay or extra duty (over and above contract time)/stipends are related one of the “Allowable Uses” included in Addendum A, such as modifications to comply with public health order, to prepare for school closures and reopenings, to facilitate distance learning, and to recover lost learning time. (Addendum A - 1. through 8.) |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | necessary to maintain the operation of and continuity of services]  ***All ESSER-funded activities must be necessary to prevent, prepare for, or respond to***  ***COVID-19.***  ***Revised 09/20/21*** |  |
| 22 | New hires or contract changes | **Yes**, ***if*** new hire’s position and associated roles and responsibilities are allowable under the CARES Act, Section 18003(d)(1-12) and as long as funds are not subsidizing or offsetting executive salaries and benefits of individuals who are not employees of the LEA, or expenditures related to state or local teacher/faculty unions or associations.  [CARES Act, Section 18003(d)(12); CRSSA Act,  Section 313(d)(15); and ARP Act, Section 2001(e)(2)(R) - other activities that are necessary to maintain the operation of and continuity of services]  ***All ESSER-funded activities must be necessary to prevent, prepare for, or respond to***  ***COVID-19.***  ***Revised 09/20/21*** | **Yes,** allowable for activities tied specifically to COVID-19 where activities are taking place between March 1, 2020 - December 30, 2021 . ***Not allowable:*** Pre-paying the contract for the full year. Districts will have to find a different funding source for new hires starting December 31.  ***Allowable Example:*** Hiring new staff members who are substantially dedicated to supporting the district’s COVID-19 response in the area of any allowable use.  ***Allowable Example:*** Due to expected changes, needs and requirements of certified staff for planning the school year, a district negotiates a contract change, which moves the contract start date up one month. The new contract will run August 1 through July 31, instead of September 1 through August 31. Therefore, the district will pay a 13th month payroll cycle that is not budgeted. This is an allowable expense |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | for activities tied specifically to COVID-19 where activities are taking place between March 1, 2020 - December 30, 2021 . (Addendum A)  (OSC Payroll Eligibility Guidance) |
| 23 | Existing custodial staff salaries & benefits | **Yes**, ***if*** necessary, reasonable, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 [CARES Act, Section 18003(d)(12) - other activities necessary to maintain the operation of and continuity of services and continuing to employ the existing staff of the LEA] and as long as funds are not subsidizing or offsetting executive salaries and benefits of individuals who are not employees of the LEA, or expenditures related to state or local teacher/faculty unions or associations.  **ESSER II**: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services]  **ESSER III:** Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(R) - other activities that are necessary to maintain the operation of and continuity of services] | **Yes,** allowable for employees who are diverted to a substantially different use related to COVID-19. Substantially different use is defined as more than 51% within the employee’s pay period. Therefore, to be allowable the employee must work at least 51% or more of their time on any job duties that are related to COVID-19 response between March 1, 2020 - December 30, 2021 . ***Not allowable***: All or a portion of normally assigned job description duties that are unable to demonstrate increasing instructional hours or relationship to  COVID-19 response**. (revised August 5, 2020)**  If staff are working 51% or their time on the additional services for COVID-19, these  re-allocated hours of an existing staff could be covered by a district’s CRF allocation.  ***Allowable Example:*** Temporarily adjusting job duties for current custodial staff to provide additional cleaning and sanitizing services to schools.  (Appendix 1 - Utilizing the 51% Guidance) |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | ***All ESSER-funded activities must be necessary to prevent, prepare for, or respond to***  ***COVID-19.***  ***Revised 09/20/21*** | **Also,** allowable if additional hours are related to one of the “Allowable Uses” included in Addendum A, such as modifications to comply with public health order, to prepare for school closures and reopenings, or to facilitate distance learning.  ***Allowable Example:*** Temporarily expanding the hours for current custodial staff to provide additional cleaning and sanitizing services to schools.  ***Allowable Example:*** District budgeted $1M for custodial staff in FY20 (2019-20). This expense was in the adopted budget on March 27. District ended up spending  $1.3M due to COVID response. Only $300K is allocable to CRF.  (Addendum A) (Treasury FAQs)  (OSC Payroll Eligibility Guidance) |
| 24 | Existing IT staff salaries & benefits | **Yes**, ***if*** reasonable, necessary, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 [CARES Act, Section 18003(d)(12) - other activities necessary to maintain the operation of and continuity of services and continuing to employ the existing staff of the LEA] and as long | **Yes,** allowable for employees who are diverted to a substantially different use related to COVID-19. Substantially different use is defined as more than 51% within the employee’s pay period. Therefore, to be allowable the employee must work at least 51% or more of their time on job duties that are related to COVID 19 response between March 1, 2020 - December 30, 2021 . ***Not allowable***: All or a portion of normally |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | as funds are not subsidizing or offsetting executive salaries and benefits of individuals who are not employees of the LEA, or expenditures related to state or local teacher/faculty unions or associations.  **ESSER II**: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services]  **ESSER III:** Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(R) - other activities that are necessary to maintain the operation of and continuity of services]  ***All ESSER-funded activities must be necessary to prevent, prepare for, or respond to***  ***COVID-19.***  ***Revised 09/20/21*** | assigned job description duties that are unable to demonstrate a relationship to COVID-19 response. **(revised August 5, 2020)**  (Appendix 1 - Utilizing the 51% Guidance)  If staff are working 51% or their time on the additional services for COVID-19, these additional or re-allocated hours of an existing staff could be covered by a district’s CRF allocation.  ***Allowable Example****:* IT staff that work 51% or more of their time to plan for how to support students’ access to online learning to facilitate distance learning as a result of COVID-19.  (Addendum A)  (OSC Payroll Eligibility Guidance)  **Also,** allowable if additional hours are required to facilitate distance learning as a result of COVID-19.  ***Allowable Example:*** Temporarily expanding the hours or adjusting job duties for current IT staff to facilitate distance learning. |
| 25 | Existing teacher / instructional staff salaries & benefits | **Yes**, ***if*** necessary, reasonable, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between | **Yes,** (separate from the increased instructional hours discussed above), allowable for employees who are diverted to a substantially different use. Substantially different use is defined as more than 51% |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | March 13, 2020 and September 30, 2021 | within the employee’s pay period. |
| [CARES Act, Section 18003(d)(12) - other | Therefore, to be allowable the employee |
| activities necessary to maintain the operation of | must work at least 51% or more of their |
| and continuity of services and continuing to | time on COVID-19 public health emergency |
| employ the existing staff of the LEA] and as long | between March 1, 2020 and December 30, |
| as funds are not subsidizing or offsetting | 2021 . ***Not allowable***: All or a portion of |
| executive salaries and benefits of individuals | normally assigned job description duties |
| who are not employees of the LEA, or | that are unable to demonstrate increasing |
| expenditures related to state or local | instructional hours or relationship to |
| teacher/faculty unions or associations. | COVID-19 response. **(revised August 5,** |
|  | **2020)** |
| ESSER II: Award Period March 13, 2020 through | (Appendix 1 - Utilizing the 51% Guidance) |
| September 30, 2022. [CRSSA Act, Section |  |
| 313(d)(15) - other activities that are necessary | If staff are working 51% or their time on the |
| to maintain the operation of and continuity of | additional services for COVID-19, these |
| services] | additional or re-allocated hours of an |
|  | existing staff could be covered by a district’s |
| **ESSER III:** Award Period March 13, 2020 through | CRF allocation. |
| September 30, 2023 [ARP Act, Section |  |
| 2001(e)(2)(R) - other activities that are | ***Allowable Example***: Temporarily adjusting |
| necessary to maintain the operation of and | job duties for teachers/instructional staff to |
| continuity of services] | respond to the COVID-19 health emergency. |
| ***All ESSER-funded activities must be necessary*** | **Also**, allowable if additional hours are |
| ***to prevent, prepare for, or respond to*** | related to one of the “Allowable Uses” |
| ***COVID-19.*** | included in Addendum A, such as |
|  | modifications to comply with public health |
| ***Revised 09/20/21*** | order, to prepare for school closures and |
|  | reopenings, or to facilitate distance |
|  | learning. |
|  | (Treasury FAQs) |
|  | (Addendum A) |
|  | (OSC Payroll Eligibility Guidance) |

|  |  |  |  |
| --- | --- | --- | --- |
| 26 | Existing admin staff salaries & benefits | Same as above | **Yes,** allowable for staff who are diverted to a substantially different use. Substantially different use is defined as more than 51% within the employee’s pay period.  Therefore, to be allowable the employee must work at least 51% or more of their time on any job duties related to COVID-19 response between March 1, 2020 - December 30, 2021 . ***Not allowable***: all or a portion of normally assigned job description duties that are unable to demonstrate increasing instructional hours or relationship to COVID-19 response. **(revised August 5, 2020)**  If staff are working 51% or their time on the additional services for COVID-19, these additional or re-allocated hours of an existing staff could be covered by a district’s CRF allocation.  (Treasury FAQs) (Addendum A)  (OSC Payroll Eligibility Guidance) (Appendix 1 - Utilizing the 51% Guidance)  **Also**, allowable if additional hours are related to one of the “Allowable Uses” included in Addendum A, such as modifications to comply with public health order, to prepare for school closures and reopenings, or to facilitate distance learning. |

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

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

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

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

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

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | order, to prepare for school closures and reopenings, or to facilitate distance learning. |
| 32 | Expenses incurred by employees to enable working remotely | **Yes**, ***if*** necessary, reasonable, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 [CARES Act, Section 18003(d)(12) - other activities necessary to maintain the operation of and continuity of services and continuing to employ the existing staff of the LEA].  **ESSER II**: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services]  ***All ESSER-funded activities must be necessary to prevent, prepare for, or respond to***  ***COVID-19.***  ***Revised 09/20/21***  **ESSER III:** Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(R) - other activities that are necessary to maintain the operation of and continuity of services] | **Yes**, if expenses for remote work are incurred between March 1, 2020 and  December 30, 2021 and facilitate distance learning for students and educators and/or are necessary to comply with State and local public health orders.  (Treasury FAQs) (Addendum A - 1. and 6.) |
| 33 | Expenses incurred to make hiring/HR | **Yes**, ***if*** necessary, reasonable, and allocable for | **Yes**, if expenses for remote work are |

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

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

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

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

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

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

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

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

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

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | during school closures or for implementing a | facilitates distance learning for students and |
| plan for return to normal operations, and | educators. |
| incurred during the award period between | (Addendum A - 6.) |
| March 13, 2020 and September 30, 2021 |
| [CARES Act, Section 18003(d)(9) - purchasing |
| educational technology for students, including |
| hardware, software, and connectivity]. |
| LEA will need to demonstrate how such |
| purchases aid in regular and substantive |
| educational interaction between students and |
| their classroom instructors [Section |
| 18003(d)(9)], how supplies will aid with |
| planning or coordinating how to ensure |
| educational services can continue [Section |
| 18003(d)(8)], or how supplies are necessary to |
| maintain the operation of and continuity of |
| services [Section 18003(d)(12)]. |
| **ESSER II**: Award Period March 13, 2020 through |
| September 30, 2022. [CRSSA Act, Section |
| 313(d)(9) or (15) - other activities that are |
| necessary to maintain the operation of and |
| continuity of services] |
| **ESSER III:** Award Period March 13, 2020 through |
| September 30, 2023 [ARP Act, Section |
| 2001(e)(2)(J) - ...providing technology for online |
| learning to all students…, (K) - Purchasing |
| educational technology for students…, or (R) - |
| other activities that are necessary to maintain |
| the operation of and continuity of services] |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | ***All ESSER-funded activities must be necessary to prevent, prepare for, or respond to***  ***COVID-19.***  ***Revised 09/20/21*** |  |
| 43 | Printing or reproduction costs | Same response as “Supplies” above | **Yes**, if purchase cost is incurred between March 1, 2020 and December 30, 2021 and printing or reproduction facilitates distance learning for students and educators. (Addendum A - 6.) |
| **E.) Facilities & Health and Safety - The following expenditures fall within the broad allowable use category of public health expense.** | | | |
| **#** | **Expenditure Type** | **ESSER I, II, & III 90% Allocation and ESSER I & II Supplemental Funds (effective March 13, 2020)**  *Additional information on allowable uses under ESEA, IDEA, etc. can be found here.*  *\*\*Must be reasonable and necessary as a part of the LEA’s plans to prepare for, respond to, or prevent the spread of COVID-19.* | **CRF Allocation** |
| 44 | Cleaning and/or sanitizing supplies | **Yes, *if*** reasonable, necessary, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 [for ESSER I, CARES Act, Section 18003(d)(7)] and March 13, 2020 through September 30, 2022 [for ESSER II, CRSSA Act, Section 313(d)(7)].  **ESSER III:** Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section | **Yes**, if purchase cost is incurred between March 1, 2020 and December 30, 2021 and supplies are intended to limit transmission of the COVID-19 virus among students and faculty including cleaning, sanitizing and ventilating school, and administration buildings.  (Addendum A - 3.) |

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

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

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

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

|  |  |  |  |
| --- | --- | --- | --- |
| 50 | Leasing or Temporarily Paying for Additional Space to Accommodate Space Needs (in the event that existing buildings do not have capacity to allow for modifications to address social distancing challenges) | **Yes, *if*** reasonable, necessary, and allocable to one of the allowable activities list in [CARES Act, Section 18003(d)(12)] for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 .  **ESSER II**: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section 313(d)(13-15)]  **ESSER III:** Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(Q) Developing strategies and implementing public health protocols...to effectively maintain the health and safety of students, educators, and other staff, or (R) other activities that are necessary to maintain the operation of and continuity of services...]  ***All ESSER-funded activities must be necessary to prevent, prepare for, or respond to***  ***COVID-19.***  ***Revised 09/20/21*** | **Yes,** if lease or other cost is incurred between March 1, 2020 and December 30, 2021 and leased space supports modifications necessary to comply with State and local public health orders and address the COVID-19 public health emergency.  (Addendum A - 1.) |
| 51 | Purchasing modulars and/or purchasing and/or constructing buildings to accommodate physical distancing | Updated on 10/6/20 Based on Guidance from the U.S. Department of Education:   * Because ESSER funds may be used for “any activity authorized by the ESEA,” | As with all uses of payments from the Fund, the use of payments to acquire or improve property is limited to that which is necessary due to the COVID-19 public health emergency. In the context of |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | and construction is an allowable activity under the ESEA’s Impact Aid program, an LEA may use ESSER funds for construction, subject to prior written approval by its SEA. See section 18003(d)(1) of the CARES Act, Title VII of the ESEA, and 2 CFR § 200.439(b)(1).   * Specifically, the Impact Aid definition of “construction” includes remodeling and renovations, under which many activities related to COVID-19 would likely fall. As is the case with all activities charged to the ESSER Fund, construction costs must be reasonable and necessary to meet the overall purpose of the program, which is “to prevent, prepare for, and respond to” the COVID-19 pandemic. See CARES Act Department of Education, Education Stabilization Fund heading and 2 CFR §§ 200.403-200.405. * This might include renovations that would permit an LEA to clean effectively (e.g., replacing old carpet with tile that could be cleaned more easily) or create a learning environment that could better sustain social distancing (e.g., bringing an unused wing of a school into compliance with fire and safety codes in order to reopen it to create more space for students to maintain appropriate social distancing). | acquisitions of equipment or leased property, this means that the acquisition itself must be necessary. In particular, a government must (i) determine that it is not able to meet the need arising from the public health emergency in a cost-effective manner by leasing equipment or by improving property already owned and (ii) maintain documentation to support this determination. Likewise, an improvement, such as the installation of modifications to permit social distancing, would need to be determined to be necessary to address the COVID-19 public health emergency.  Previous guidance regarding the requirement that payments from the Fund may only be used to cover costs that were incurred during the period that begins on March 1, 2020, and ends on December 30, 2021 focused on the acquisition of goods and services and leases of equipment, but the same principles apply to acquisitions and improvements of equipment as well as leases of property. Such acquisitions and improvements must be completed and the acquired or equipment be put to use in service of the COVID-19-related use for which it was acquired or improved by December 30. Finally, as with all costs covered with payments from the Fund, such costs must not have been previously |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | * Approved construction projects must comply with applicable Uniform Guidance requirements, as well as the Department’s regulations regarding construction at 34 CFR § 76.600. As is the case with all construction contracts using laborers and mechanics financed by federal education funds, an LEA that uses ESSER funds for construction contracts over $2,000 must meet all Davis-Bacon prevailing wage requirements and include language in the construction contracts that all contractors or subcontractors must pay wages that are not less than those established for the locality of the project (prevailing wage rates). (See 20 U.S.C. 1232b Labor Standards.)   **ESSER II**: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section 313(d)(13-15)].  **ESSER III:** Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(Q) Developing strategies and implementing public health protocols...to effectively maintain the health and safety of students, educators, and other staff, or (R) other activities that are necessary to maintain the operation of and continuity of services...] | accounted for in the budget most recently approved as of March 27, 2020.  As an example, the lease of modular units (building) to expand classroom availability directly affects social distancing. Also, the upgrade and improvement of an HVAC system to respond directly to the public health emergency by providing cleaner air, more air flow, etc., would also be an allowable usage of CRF funds.  The acquisitions/modifications must be installed and completed by 12/30 (no accruals), and only the lease portion applicable to the CRF availability of funds is that portion expensed from March through Dec. |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | ***All ESSER-funded activities must be necessary to prevent, prepare for, or respond to***  ***COVID-19.***  ***Revised 09/20/21*** |  |
| 52 | Purchasing buses or other vehicles to accommodate physical distancing | **Yes**, ***if*** necessary, reasonable, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 [CARES Act, Section 18003(d)(12) - other activities necessary to maintain the operation of and continuity of services and continuing to employ the existing staff of the LEA].  **ESSER II**: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services].  **ESSER III:** Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(Q) Developing strategies and implementing public health protocols...to effectively maintain the health and safety of students, educators, and other staff, or (R) other activities that are necessary to maintain the operation of and continuity of services...]  ***All ESSER-funded activities must be necessary*** | **No,** buses and other vehicles have a useful life of over one year and likely exceed the entity’s capitalization threshold and would not be eligible for CARES Act funding.  However, CRF allocations may be used for the short-term lease expenses of, for example, temporary facilities to improve COVID-19 mitigation measures between March 1, 2020 and December 30, 2021 . (Addendum A - 1.)  (Treasury FAQs) |

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

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **ESSER II**: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services].  **ESSER III:** Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(R) other activities that are necessary to maintain the operation of and continuity of services...]  ***All ESSER-funded activities must be necessary to prevent, prepare for, or respond to***  ***COVID-19.***  Reasonableness includes being able to demonstrate that purchasing such equipment is a more cost-effective approach than other alternative solutions (e.g., leasing for a temporary period of time).  LEA purchasing and procurement policies must be followed, including following the capitalization policies. If depreciation is applied for capitalized equipment, then it must also be applied to bus purchases.  ***Revised 09/20/21*** | public health emergency in a cost-effective manner by leasing equipment or by improving property already owned and (ii) maintain documentation to support this determination. Likewise, an improvement, such as the installation of modifications to permit social distancing, would need to be determined to be necessary to address the COVID-19 public health emergency.  Previous guidance regarding the requirement that payments from the Fund may only be used to cover costs that were incurred during the period that begins on March 1, 2020, and ends on December 30, 2021 focused on the acquisition of goods and services and leases of equipment, but the same principles apply to acquisitions and improvements of equipment as well as leases of property. Such acquisitions and improvements must be completed and the acquired or equipment be put to use in service of the COVID-19-related use for which it was acquired or improved by December 30. Finally, as with all costs covered with payments from the Fund, such costs must not have been previously accounted for in the budget most recently approved as of March 27, 2020.  As an example, the lease of modular units (building) to expand classroom availability directly affects social distancing. Also, the upgrade and improvement of an HVAC |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | system to respond directly to the public health emergency by providing cleaner air, more air flow, etc., would also be an allowable usage of CRF funds.  The acquisitions/modifications must be installed and completed by 12/30 (no accruals), and only the lease portion applicable to the CRF availability of funds is that portion expensed from March through Dec. |
| 54 | Purchasing equipment, i.e. carts or additional point of sale devices for food service delivery to classrooms or automatic door openers, auto-flush toilets, touchless faucets, etc. to comply with public health orders that are not considered capital equipment purchases | **Yes**, ***if*** necessary, reasonable, and allocable for the purposes of continuing educational services during school closures or for implementing a plan for return to normal operations, and incurred during the award period between March 13, 2020 and September 30, 2021 [CARES Act, Section 18003(d)(12) - other activities necessary to maintain the operation of and continuity of services and continuing to employ the existing staff of the LEA].  **ESSER II**: Award Period March 13, 2020 through September 30, 2022. [CRSSA Act, Section 313(d)(15) - other activities that are necessary to maintain the operation of and continuity of services].  **ESSER III:** Award Period March 13, 2020 through September 30, 2023 [ARP Act, Section 2001(e)(2)(R) other activities that are necessary to maintain the operation of and continuity of services...] | Yes, smaller equipment purchases to comply with State and local public health orders and address the COVID-19 public health emergency, and are not capitalized, would be eligible for CARES Act funding. (Addendum A - 1.) |

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

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

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

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

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

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

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

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

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

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

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

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

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

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | ***All ESSER-funded activities must be necessary to prevent, prepare for, or respond to***  ***COVID-19.***  ***Revised 09/20/21*** |  |

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

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

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

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

|  |
| --- |
| **Budgeting Considerations** |
| **FY 2019-20:** Prior to the end of FY19-20 (June 30, 2020)   * Recipients should deposit CRF money and book a liability (Balance Sheet Code 7482, Grant Code 4012) * Recipients should identify appropriate/eligible expenditures to be coded to CRF in FY19-20, and code to the appropriate/detailed Program and Object Code, with Grant Code 4012. |

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

## Update: 9/20/2021 -

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

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

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

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

**FY 2020-21:** Beginning July 1, 2020

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

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

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

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

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

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

School District Examples:

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