

Funding Opportunity

Applications Due: **Tuesday, June 21, 2022, 11:59 pm**

Application Information Webinar: **Tuesday, May 31, 2022, 3:30 pm**

Intent to Apply Due: **Tuesday, May 31, 2022, 11:59 pm**

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| ESSER Transportation Assistance Grant Program (ETAG) Pursuant to the American Rescue Plan’s Elementary and Secondary School Emergency Relief (ARP ESSER III) Fund |

**Program Questions:**

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**Note:** The following version of the application is intended as a reference document for instructions and grant application planning purposes.

**Applications for the ESSER Transportation Assistance Grant Program (ETAG) must be submitted through the** [**online application form**](https://app.smartsheet.com/b/form/87e5584ad1b14a7d99b8d8c47a67c3ff)**.**

Submission of application materials either in hard copy or via

e-mail will not be accepted.

**ESSER Transportation Assistance Grant Program**

**Applications Due: Tuesday, June 21, 2022, by 11:59 pm**

# Introduction

Significant interruptions to in-person learning due to the COVID-19 pandemic have led to potentially devastating and long-lasting negative impacts on student achievement, impacting every part of Colorado society. These negative impacts on student achievement are not equal; students furthest from privilege are at risk of the most opportunity loss. Research suggests that while all students may have fallen behind because of interruptions to in-person learning due to the COVID-19 pandemic, students who are identified as most in need may have fallen behind considerably more, exacerbating already entrenched inequities. Responding to learning opportunity loss and the widening of opportunity gaps could be the greatest challenge our state faces over the next few years, and the state has an urgent and immediate need to provide additional support to ensure students are well prepared for the future.

As Colorado students and families continue to recover from the impacts of the COVID-19 pandemic, the Colorado Department of Education seeks to support and empower the state’s students and families in accessing high-quality instruction. The pandemic has exposed and exacerbated the academic and personal challenges many students face – particularly for those students most in need – and in order to accelerate student learning as we emerge from the pandemic, it is essential that the state of Colorado support students in accessing instruction that has demonstrated success in supporting students in meeting statewide expectations of learning.

As such, the Colorado State Board of Education has directed the Colorado Department of Education (CDE) to create the ESSER Transportation Assistance Grant (ETAG) Program that will support students attending low-performing schools in chronically low-performing districts so that they may accessing high-quality learning at a higher-performing school through transportation funding. This program will be funded under the Elementary and Secondary School Emergency Relief (ESSER) state reserve.

# Purpose

This grant program exists to provide funding to eligible applicants (see “Eligible Applicants”) in order to create new or extend existing transportation programs that would provide eligible students (see “Eligible Students”) transportation to a school other than the school that the student is currently or is designated to attend in the coming school year (see “Eligible Students” for additional detail on the criteria for students eligible to receive transportation assistance). Through this program, students will be able to attend a higher performing school of their choice in an adjacent district and access high-quality instruction to support the acceleration of their learning. A higher performing school shall be defined as (1) a school with a School Performance Rating of “Performance” and (2) a school that has not been identified in the most recent year of ESSA identification for Comprehensive (CS) or Additional Targeted (ATS) Support and Improvement (e.g., schools not identified, schools where the identification is listed as “On Hold” under ESSA, or schools identified in previous years but where the current identification is listed as “Eligible for Supports”). See the [list of eligible higher-performing schools.](https://docs.google.com/spreadsheets/d/1cpf4kC5a3B15RtRfgj2CqZ5ofFsgFH_z57wK1pWGeWM/edit?usp=sharing)

# Eligible Applicants

The following entities are eligible applicants for this program:

* Local Education Providers (LEPs) which are defined as:
  + School Districts;
  + Boards of Cooperative Services (BOCES);
  + Charter schools authorized by a School District or BOCES;
  + Charter schools authorized by the Charter School Institute; and
* Nonprofit/Community-Based Organizations.

Applications will not be accepted from individual schools. LEAs can apply on behalf of one or more schools located within their district, which can include charter schools. However, if a charter school would like to submit a standalone application, the Charter school must work with their authorizer prior to applying for funds. The authorized representative and fiscal agent for the grant must be representatives of the LEA or BOCES.

The school must work with their authorizer to apply for funds and the school’s authorizer will be the fiscal agent, if funded. Please note that, pursuant to section 22-32-113, C.R.S., Colorado school districts, BOCES, and charter schools authorized by a school district must have approval from the local education agency (LEA) to transport a student residing within the local LEA's boundaries to a school outside of those boundaries. However, any grantee will be required to coordinate with the LEA within whose boundaries the higher-performing schools are located.

# Available Funds

CDE anticipates awarding grants for a two-year period. Approximately $3,000,000 is available for this program with $1,500,000 available in the 2022-2023 fiscal year and $1,500,000 available in the 2023-2024 fiscal year. The expected range for the cost of each student served by this program is $1,200 to $2,800. Applications with per student costs outside of this range will require additional justification. Funding in the 2023-2024 fiscal year is contingent upon grantees meeting all grant, fiscal and reporting requirements. CDE reserves the right to increase or decrease the total allocated to this program dependent on fund availability and applications.

# Eligible Students

An applicant that receives funding under the program shall use the monies to provide access to transportation for eligible students from their place of residence to the higher-performing school of their choice. Eligible students:

* Students who were, for the 2021-2022 school year, enrolled in a school that was identified as a Title I School with a Schoolwide Program (SW); AND
  + **Note**: Students who either (1) are first entering public school in the 2022-2023 school year or (2) had transferred out of such a school since July 1, 2020, but who would otherwise be assigned to such a school based on their primary residence and meet all other criteria would also be eligible under this criterion.
* Students who were, for the 2021-2022 school year, enrolled in a school that is accredited by a school district that has been unaccredited, “Accredited with Priority Improvement Plan,” or “Accredited with Turnaround Plan,” or some combination of those statuses, for at least five consecutive years; AND
  + **Note**: Students who either (1) are first entering public school in the 2022-2023 school year or (2) had transferred out of such a district since July 1, 2020, but who would otherwise be assigned to a school in such a district based on their primary residence and meet all other criteria would also be eligible under this criterion.
* Students who were, for the 2021-2022 school year, enrolled in a school that is required to implement a priority improvement or turnaround plan pursuant to section 22-11-405 or 22-11-406; AND
  + **Note**: Students who either (1) are first entering public school in the 2022-2023 school year or (2) had transferred out of such a school since July 1, 2020, but who would otherwise be assigned to such a school based on their primary residence and meet all other criteria would also be eligible under this criterion.
* Students who are enrolled in grades K through 12 in the same or an adjacent district’s school designated as “Performance” by the state SPF and not most recently identified for improvement under ESSA. A list of schools meeting these two criteria is available [here](https://docs.google.com/spreadsheets/d/1cpf4kC5a3B15RtRfgj2CqZ5ofFsgFH_z57wK1pWGeWM/edit?usp=sharing).

Grantees of this program will prioritize transportation assistance for students who are enrolled in the low-performing school in the 2021-2022 school year. A list of schools with students who meet the criteria outlined in the first through third bullets above is available [here](https://docs.google.com/spreadsheets/d/1mOOg083pRj0ZoLdBGBDJBQKqenRBOhv6oOnPHrMX6P4/edit?usp=sharing).

# Allowable Services

Allowable services or activities for funding under this grant program include:

* Expanding current transportation routes to provide transportation to eligible students;
* Contracting with nonprofit organizations to manage a transportation grant program;
* Contracting with transportation service providers or transportation network companies whose services meet the associated regulations for the type of services they provide (CDE regulations [1 CCR 301-25](https://www.sos.state.co.us/CCR/GenerateRulePdf.do?ruleVersionId=6221&fileName=1%20CCR%20301-25) and [1 CCR 3016-26](https://www.sos.state.co.us/CCR/GenerateRulePdf.do?ruleVersionId=9869&fileName=1%20CCR%20301-26) or PUC regulations [4 CCR 723-6](https://www.sos.state.co.us/CCR/GenerateRulePdf.do?ruleVersionId=10135&fileName=4%20CCR%20723-6) and [SB22-144](https://leg.colorado.gov/bills/sb22-144)) to provide transportation to eligible students from their place of residence to the higher performing school;
* Salaries and fringe benefits associated with organizing and providing such services;
* Reasonable mileage reimbursement (including via gas cards) to families providing transportation for eligible students;
* Communication or promotional materials to inform eligible students of the transportation opportunities provided under the funded application;
* Providing technical assistance and support to families and students interested in accessing higher performing schools (e.g., confirming student eligibility, liaising with higher-performing schools to support families in finding a school that best meets the needs of the students, supporting them through the choice application process at the higher performing school, defining appropriate morning pick-up and afternoon drop-off locations—including drop-offs for afterschool programs and other wrap-around services);
* Professional learning to ensure that all staff, including those directly transporting students, have the necessary training and licensure as required by federal, state, and local law; and the
* Purchase, lease, maintenance, and inspection of vehicles used to transport students.

Allowable uses include, but are not limited to:

* Reimbursements for actual transportation costs incurred by families through reimbursement or gas cards;
* Actual personnel salary and benefits required to administer the program;
* Actual costs required for the acquisition, maintenance, and inspection of vehicles used to transport eligible students;
* Actual costs for services, technology and/or supplies necessary for communicating to and with families about the transportation assistance program; and
* Other allowable and allocable costs that are necessary for the implementation of this program.

These funds are specific to this program, the ESSER Transportation Assistance Grant Program, and uses of funds for any other purpose are not allowed. Please review the [ESSER Allowable Uses](https://www.cde.state.co.us/caresact/crf-allowableexpenditures) document for further clarity. If you have any questions regarding allowable expenses, please reach out to Robert Hawkins (Hawkins\_R@cde.state.co.us) for confirmation. Please see Attachment B for Federal Budgeting Resources.

# Duration of Grant

Grants will be awarded for up to a two-year term beginning in the 2022-2023 fiscal year. Funding in the 2023-2024 fiscal year is contingent upon grantees meeting all grant, fiscal and reporting requirements. CDE reserves the right to increase or decrease the total allocated to this program dependent on fund availability and applications. Funds must be expended by **June 30 of each funded** year. There will be no carryover of funds.

# Reporting, Evaluation, and Documentation

Each applicant that receives a grant through the ESSER Transportation Assistance Grant Program is required to report, at a minimum, the following information to the Department on or before **June 30 of each year of funding**:

* A description of the program as implemented including milestones met and challenges faced;
* Any adjustments made to the program as proposed in the approved application and the rationale for those changes; and
* Data pertaining to school and student eligibility and participation, to be provided at the student level. (A data template will be developed and shared with grantees as an option for tracking eligibility and participation.)

Additionally, all applicants receiving funding under this program will be required to submit student-level participation and attendance data as related to use of transportation assistance, including the student’s SASID. This will be submitted via a secure data transfer system such as Syncplicity or the Data Pipeline. If the applicant is a nonprofit or community organization, they will be required to work with the LEP(s) receiving students from lower-performing schools to have that data collected and transferred.

Applicants receiving a grant through the ESSER Transportation Assistance Grant Program are required, at a minimum, to collect and maintain:

* Appropriate records demonstrating that only students eligible for this program receive transportation supports through these funds;
* Appropriate records demonstrating that the funds used to provide transportation supports are used only for that purpose and only for eligible students.

Applicants receiving funding will also be required to submit an Annual Financial Report. Details and format for this report will be provided upon award and as part of the budget workbook and/or grant award letter (GAL).

Information reported to CDE in relation to grant activities, other than student PII data, is not confidential and is subject to public request. Grantees should ensure reported information does not contain PII or confidential information.

# Data Privacy

CDE takes seriously its obligation to protect the privacy of student and educator Personally Identifiable Information (PII) collected, used, shared, and stored. Therefore, CDE provides a secure, online system known as the Data Pipeline and/or Syncplicity to collect PII for this grant program. PII will be collected, used, shared, and stored in compliance with applicable laws and CDE’s privacy and security policies and procedures.

**Note:** Documents submitted via email or through the application system must not contain any personally identifiable student or educator information including names, identification numbers, or anything that could identify an individual. All data should be referenced/included in the aggregate and the aggregate counts should be redacted to remove small numbers under n=16 for students or n=5 for educators.

Information reported to CDE in relation to grant activities is not confidential and is subject to public request. Grantees should ensure information reported via email does not contain Personally Identifiable Information (PII) or confidential information.

# Application Assistance and Intent to Apply

An application information webinar will be held on **Tuesday, May 31, 2022, 3:30 pm.** [**Register in advance for this meeting.**](https://us02web.zoom.us/meeting/register/tZ0qfu6prz8sHty_q6GwkPfPTgNQ4UbKrK11)

If interested in applying for this funding opportunity, submit the [**Intent to Apply**](https://app.smartsheet.com/b/form/5236deaf5559466a970d367a6495f89a) by **Tuesday, May 31, 2022**. The Intent to Apply is encouraged, but not required to apply.

# Review Process and Timeline

Applications will be reviewed by CDE staff to ensure they contain all the required components. Applicants will be notified of final award status no later than **Friday, July 1, 2022**.

**Note:** This is a competitive process – applicants must score at least 70 points out of the 100 possible points to be approved for funding. Applications that score below 70 points may be asked to submit revisions that would bring the application up to a fundable level. There is no guarantee that applying will result in funding or funding at the requested level. All award decisions are final. Applicants that do not meet the qualifications may reapply for future grant opportunities.

# Submission Process and Deadline

Completed applications (including all required elements outlined below) must be submitted through the [online application form](https://app.smartsheet.com/b/form/87e5584ad1b14a7d99b8d8c47a67c3ff) by **Tuesday, June 21, 2022, by 11:59 pm**.

Within the online application, applicants will complete Part I with their applicant information, Part II with their application narrative, and upload attachments as described in the Required Elements section below.

Incomplete or late applications will not be considered. If you do not receive an email confirmation of receipt of your submission from the application system within 24 hours after the deadline, e-mail [CompetitiveGrants@cde.state.co.us](mailto:CompetitiveGrants@cde.state.co.us).

Application materials and budget are available for download on CDE’s [ETAG](https://www.cde.state.co.us/caresact/esser-transportationassistance) webpage.

# Required Elements

The format outlined below must be followed in order to assure consistent application of the evaluation criteria. See evaluation rubric for specific selection criteria needed in Part II (page 11).

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| **Complete responses in the** [**online application form**](https://app.smartsheet.com/b/form/87e5584ad1b14a7d99b8d8c47a67c3ff)**:** | **Part I: Applicant Information**  **Part II: Application Narrative**  **Part IV: Financial Management Risk Assessment** |
| **Upload these documents in the** [**online application form**](https://app.smartsheet.com/b/form/87e5584ad1b14a7d99b8d8c47a67c3ff)**:**  1. [Part III: Assurances, Approval and Transmittal Signature Form](https://www.cde.state.co.us/caresact/esser-etagassurances)  2. Budget Workbook  Submit in Excel format in original CDE template.  4. Letters of Support from Key Collaborators  Optional | **Part III: Assurances, Approval and Transmittal Signature Form** |
| **Budget Workbook** |
| **Letters of Support** [optional] |

**ESSER Transportation Assistance Grant Program**

**Applications Due: Tuesday, June 21, 2022, by 11:59 pm**

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# Part I: Cover Page - Applicant Information

Part I will be completed using the online application form. The online system does not save works in progress so applicants may wish to complete their information in this document and copy responses into the online application.

**Submit all application materials through the** [**online application form**](https://app.smartsheet.com/b/form/87e5584ad1b14a7d99b8d8c47a67c3ff)**.**

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Lead Local Education Provider (LEP)/BOCES Information** | | | | | | | | | | |
| **Applicant Organization’s Name:** | | |  | | | | | **LEP/BOCES Code**  **(if applicable):** | |  |
| **Mailing Address:** | | |  | | | | | **Unique Entity ID (UEI):**  (formerly DUNS): |  | |
| **Requested Funding:** | | | $ | | | | | **UEI Expiration:** |  | |
| **Type of Education Provider**  [check box below that best describes your organization or authorizer] | | | | | | | | | | |
| School District  BOCES  Charter School  Nonprofit/Community-based Organization☐ Charter School Institute ☐ Nonprofit Organizations ☐ Transportation Vendor | | | | | | | | | | |
| **District/School of Residence You Are Able to Provide Transportation Assistance From**  If you are able to provide transportation assistance for all eligible students in a given district, list the district only. Otherwise, list all schools in a given district for whose students you can provide transportation assistance. | | | | | | | | | | |
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| **Districts and/or Schools You Are Able to Provide Transportation Assistance To**  If you are able to provide transportation assistance for eligible students to attend all performance-rated schools in a given district, list the district only. Otherwise, list all schools in a given district that you can provide transportation assistance for an eligible student to attend. | | | | | | | | | | |
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|  | | | | |  | | | | | |
| **How many students may be served by your program as described below and formulated through your submitted budget?** | | | | |  | | | | | |
| Authorized Representative Information | | | | | | | | | | |
| **Name:** | |  | | **Title:** | |  | | | | |
| **Telephone:** | |  | | **E-mail:** | |  | | | | |
| **Program Contact Information** | | | | | | | | | | |
| **Name:** | |  | | **Title:** | |  | | | | |
| **Telephone:** | |  | | **E-mail:** | |  | | | | |
| **Fiscal Manager Information** | | | | | | | | | | |
| **Name:** | |  | | | | | | | | |
| **Telephone:** | |  | | **E-mail:** | |  | | | | |
| **Year(s):** |  | | | **Amount(s):** | | |  | | | |

# Part II: Application Narrative

Applicants will be asked to complete the following questions in the ESSER Transportation Assistance Grant Program [**online application form.**](https://app.smartsheet.com/b/form/87e5584ad1b14a7d99b8d8c47a67c3ff) The application form does not save works in progress, so it is recommended to complete the application in the space below and paste the responses into the online application. Please note that the online application will limit responses for each question to 4,000 characters (or approximately 500 words).

1. Describe the mechanism(s) by which you will provide transportation to eligible students so that they may access instruction at a higher-performing school. This could include, but is not limited to, direct transportation support, contracting with a transportation vendor, and/or providing reimbursement to families providing transportation to students.
2. Explain how the proposed transportation assistance mechanism(s) will address the needs of the students the applicant is able to serve (as described in Part I of the application).
3. Provide a reasonable timeline by which the proposed mechanism(s) will allow for students to receive transportation assistance at the start of the 2022-2023 school year.
4. Describe how the applicant will ensure that eligible students and their families are aware of the transportation opportunity/opportunities the applicant would be provided under this program.
5. Describe what, if any, technical assistance the applicant will provide eligible students and their families so that they may more easily navigate the process of enrolling in a new school and accessing the transportation assistance provided by the proposed mechanism(s). Technical assistance could include, but is not limited to, confirming student eligibility, liaising with higher-performing schools to support families in finding a school that best meets the needs of the students, supporting them through the choice application process at the higher performing school, and defining appropriate morning pick-up and afternoon drop-off locations—including drop-offs for afterschool programs and other wrap-around services.
6. Provide a clear and reasonable plan for coordinating across schools and/or districts of the higher-performing schools where students will attend. This includes coordination of required data collection on student use of transportation and attendance.
7. Describe the processes and systems in place to ensure that only students eligible for this program receive transportation assistance and that the provided transportation assistance is used only for the allowable transportation activities described in the in the “Allowable Services” section on pp 6. This includes all documentation necessary to support all expenditures.
8. Explain how your budget will effectively support the applicant’s proposed mechanism(s) in meeting the objectives of the ESSER Transportation Assistance Grant program (as outlined in the “Purpose” section on p.4 ). If the applicant’s per-student costs are outside of the expected range of $1,200 to $2,800 per student, please justify this variance.

# Part III: Assurances, Approval and Transmittal Form

**Download, complete and attach the** [**Assurances, Approval and Transmittal Signature**](https://www.cde.state.co.us/caresact/esser-etagassurances) **form.** When completing Assurances, Approval and Transmittal form, the applicant should read each assurance and check the box to indicate that the applicant understands and intends to comply with the corresponding program requirements. The applicant must agree to all assurances understanding that if certain requirements don't apply to the applicant's current context, that the applicant would meet the requirements if the situation were to become applicable.

**Assurances, Approval and Transmittal Signature Form**

**FY 2022-2023 Application for ESSER Transportation Assistance Grant Program (ETAG)**

In consideration of the receipt of these grant funds, the applicant and all organizations involved in this application—including local education agencies and community-based organizations— (subsequently referred to as “the applicant(s)”) agree to comply with the certifications, assurances and provisions included here and in the Grant Award Letter (GAL). The applicant(s) also certifies that they will meet all program and pertinent administrative requirements, including the Education Department General Administrative Regulations (EDGAR), 2 CFR Part 200 (Uniform Grants Guidance) Accounting Circulars, and the U.S. Department of Education’s General Education Provisions Act (GEPA) requirements.

**The appropriate Authorized Representatives must read and check the boxes to indicate that the applicant understands and intends to comply with the corresponding program requirements.** The applicant must agree to all assurances understanding that if certain requirements don't apply to the applicant's current context, that the applicant would meet the requirements if the situation were to become applicable.

**Assurances**

☐ The grantee will ensure that the program(s) funded by this grant will be administered in accordance with all applicable statutes, regulations, program plans, and requirements delineated in this application.

☐ The grantee will ensure that the funds awarded for this/these program(s) will only be used to meet the goals of the ESSER Transportation Assistance Grant Program, namely to provide transportation assistance to eligible students so that those students may access high-quality instruction at a higher performing school and accelerate learning as the students recover from the pandemic.

☐ The grantee will ensure that the following data is, at a minimum, collected and maintained:

☐ Appropriate records demonstrating that only students eligible for this program receive transportation supports through these funds;

☐ Appropriate records demonstrating that the funds used to provide transportation supports are used only for that purpose and only for eligible students.

☐ The grantee will ensure that any transportation providers with which they enter into a contract meet applicable CDE regulations and Public Utilities Commission (PUC) regulations, as well as all local, state, and federal laws. SB22-144 allows transportation network companies (TNCs) to contract with school districts, subject to PUC regulation. Further, the bill requires operational safety provisions for student transportation if the services are paid by a school or school district. For the purposes of this grant funding, transportation provided by TNCs through contract with a nonprofit grantee must meet the requirements of SB22-144 and related PUC regulations.

☐ The grantee will ensure that all necessary district and school leadership (including the superintendent and principal(s)) are aware of the application and willing to support the implementation of the program(s).

☐ The grantee will ensure that the ARP - ESSER III funds will only be used for activities allowable under section 2001(d)(2)(e) of the American Rescue Plan Act of 2021.

☐ The grantee will ensure that the ARP - ESSER III funds will not be used for 1) subsidizing or offsetting executive salaries and benefits of individuals who are not employees of the SEA or LEAs or 2) expenditures related to state or local teacher or faculty unions or associations.

☐ The grantee will ensure that ARP - ESSER III funds will be used for purposes that are reasonable, necessary, and allocable under the ARP Act.

☐ The grantee will, to the greatest extent practicable, continue to compensate its employees and contractors during the period of any disruptions or closures related to COVID-19 in compliance with section 2001(d)(2)(e) of the American Rescue Plan Act of 2021. In addition, each entity that accepts funds will continue to pay employees and contractors to the greatest extent practicable based on the unique financial circumstances of the entity. Similarly, to the CARES Act and CRRSA, ARP funds generally will not be used for bonuses, merit pay, or similar expenditures, unless related to disruptions or closures resulting from COVID-19.

☐ The grantee will cooperate with any examination of records with respect to such funds by making records available for inspection, production, and examination, and authorized individuals available for interview and examination, upon the request of (i) the U.S. Department of Education and/or its Inspector General; or (ii) any other federal agency, commission, or department in the lawful exercise of its jurisdiction and authority.

☐ The grantee will meet the requirements of section 442 and section 427 of the General Education Provisions Act (GEPA, 20 U.S.C. 1232(e) & 1228(a)) meaning that during the entire duration of time that the entity is receiving funding under ARP - ESSER III, the LEA will, where applicable:

1. Ensure that it has taken steps to ensure equitable access to, and participation in, its federally-assisted programs for students, teachers, and other program beneficiaries with special needs;
2. Ensure that each program will be administered in accordance with applicable statutes, regulations, program plans, and applications;
3. Ensure that control of funds and property acquired using ARP ESSER III program funds will be maintained and administered by the appropriate public agency;
4. Ensure that fiscal control and fund accounting procedures will be used to ensure proper disbursement of, and accounting for, federal funds;
5. Report to the state agency or board and to the Secretary as may be needed for the state agency or board and the Secretary to perform their duties under each program, and each grantee will maintain records (as required in Section 443 of the General Education Provisions Act (GEPA)) and provide access to those records as the state board, state agency, or Secretary deems necessary to carry out their responsibilities;
6. Provide opportunities for the participation in, planning for, and operation of each program by teachers, parents, and other interested agencies, organizations, and individuals;
7. Ensure that applications, evaluations, plans, or reports related to each program will be made available to parents and the public;
8. The grantee has adopted effective procedures for acquiring and disseminating information and research regarding the programs and for adopting, where appropriate, promising educational practices to teachers and administrators participating in each program; and
9. Ensure that none of the funds expended under any applicable program will be used to acquire equipment if such acquisition results in a direct financial benefit to any organization representing the interests of the purchasing entity or its employees.

☐ The grantee agrees to review the GEPA statement submitted as part of their ESSER I, II, or III online application and confirm that the statement describes the steps the LEA will take to permit students, teachers, and other program beneficiaries to overcome barriers that impede equal access to, or participation in, programs funded in this application for federal funds. Should changes need to be made to the GEPA statement specific to this application, the grantee must describe the steps the grantee will take to permit students, teachers, and other program beneficiaries to overcome barriers that impede equal access to, or participation in, programs funded in this application with federal funds (add GEPA statement to the section provided).   
  
GEPA Statement:

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|  |

☐ The grantee will annually provide the Colorado Department of Education the evaluation information required in the “[Evaluation and Reporting](https://docs.google.com/document/d/1M1dQXSoTJJwZY_ZnG7ACW0srhxJQzaGN/edit#heading=h.17dp8vu)” section of this application including the End-of-Year Report in the RFA.

☐ The grantee ensures that it will work with and provide requested data to CDE for the program(s) funded by these funds within the time frames specified and containing such information as the Secretary may reasonably require.

☐ The grantee ensures that it will participate in and comply with the CDE’s monitoring process and protocols.

☐ The grantee will not discriminate against anyone regarding race, gender, national origin, color, disability, or age.

☐ The grantee will be in compliance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) requirements in 2 CFR, including Subpart D—Post Federal Award Requirements (2 CFR §§200.300-345) and Subpart E—Cost Principles (2 CFR§§200.400-475).

☐ The LEA will comply with the provisions of all applicable acts, regulations and assurances; the following provisions of Education Department General Administrative Regulations (EDGAR) 34 CFR parts 76, 77, 81, 82, 84, 97, 98, and 99; the OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Non procurement) in 2 CFR part 180, as adopted and amended as regulations of the Department in 2 CFR part 3485; and the Uniform Guidance in 2 CFR part 200, as adopted and amended as regulations of the Department in 2 CFR part 3474.

☐ If any findings of misuse of these funds are discovered, project funds will be returned to CDE.

☐ The grantee will maintain sole responsibility for the project even though subcontractors may be used to perform certain services.

☐ The grantee ensures that it will, if applicable, comply with the maintenance of equity provisions in section 2004(c) of the ARP.

☐ The grantee ensures that all agreements are in place with all applicable districts and other partner organizations to ensure the coordination necessary for effective implementation of the proposed program—including the data required for the reporting detailed in the RFA.

☐ All organizations and staff associated with this technical assistance program shall comply with all state and federal laws relating to health, safety and anti-discrimination, including but not limited to Titles VI and VII of the federal "Civil Rights Act of 1964", pub. l. 88-352, as amended; the federal "Americans with Disabilities Act of 1990", 42 U.S.C. sec. 1201 et seq., as amended; Section 504 0f the federal "Rehabilitation Act of 1973", 29 U.S.C. sec. 794, as amended; and Title IX of the federal "Education Amendments of 1972", 20 U.S.C. secs. 1681 to 1688, as amended.

In addition, the applicant(s) certify that:

1. the Financial Management Risk Assessment has been accurately completed by the appropriate Finance/Budget/Business manager for the lead applicant;
2. data shall be made available to the lead applicant in order to meet the requirements outlined in the request for applications (RFA) of this program, the GAL, and any other reporting required by the U.S. Department of Education;
3. the applicant(s) are in compliance with the requirements of the federal Children's Internet Protection Act; and
4. no policy of the applicant(s) prevents, or otherwise denies, participation in constitutionally protected prayer in public elementary and secondary schools.

Further, the applicant(s) and all relevant governance of the applicant organization(s) certify that they understand all the rules and regulations associated with the receipt of these ETAG funding, including those not specifically enumerated above, and will take action to ensure the applicant(s) comply with all such requirements.   
  
The Colorado Department of Education may terminate a grant award upon thirty days’ notice if it is deemed by CDE that the applicant is not fulfilling the requirements of the funded program as specified in the approved project application, or if the program is generating less than satisfactory results.   
  
Project modifications and changes in the approved budget must be requested in writing and be approved in writing by the CDE before modifications are made to the expenditures. Contact Robert Hawkins ([Hawkins\_R@cde.state.co.us](mailto:Hawkins_R@cde.state.co.us)) and Scott D. Jones ([Jones\_S@cde.state.co.us](mailto:jones_s@cde.state.co.us|) | 720-951-1924) for any modifications.

**Note:** Signatures for the lead applicant (including organization board president, authorized representative, and program contact) as well as the authorized presentative of each district/LEA with which the applicant intends to coordinate for this program are required on the [**Assurances, Approval and Transmittal Signature**](https://www.cde.state.co.us/caresact/esser-etagassurances) form. If grant application is approved, funding will not be awarded until all signatures are in place. Please attempt to obtain all signatures before submitting the application.

# Part IV: Financial Management Risk Assessment

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Financial Management Risk Assessment**  ***All applicants applying for the ESSER Transportation Assistance Grant Program must fill out the following assessment.*** *These questions are intended to collect information about the capacity and ability of the applicant to manage federal and/or state grant funds. Applicants are advised to make sure that the person(s) completing these questions are those responsible for and knowledgeable about the Fiscal Agent’s financial management functions. Scores from this section will determine if the organization’s level of risk to manage federal grant funds is high, medium, or low, and these scores will be utilized in determining potential grant awards. See Attachment C for the full scoring rubric.* | | | | | |
| 1) Is the authorized representative on the Federal or State Debarment List and [State 501(c)3](https://data.colorado.gov/Business/Charitable-Organizations-Offices-in-Colorado/3qtu-edua) list? ***(If Yes, skip to question 6.)*** | | | | **Yes** | **No** |
|  |  |
| 2) Is the authorized representative in good standing on the State 501(c)3 list or government equivalent? | | | | **Yes** | **No** |
|  |  |
| 3) Does the authorized representative have an active, no exclusion, Unique Entity ID (UEI) Number? | | | | **Yes** | **No** |
|  |  |
| 4) Has the authorized representative ever been suspended or debarred from receiving state or federal grants or contracts? | | | | **Yes** | **No** |
|  |  |
| 5) Has the authorized representative ever had a government contract, project, or agreement terminated? | | | | **Yes** | **No** |
|  |  |
| 6) Have there been changes in the authorized representative’s fiscal and/or program personnel in the previous year? | | | | **Yes** | **No** |
|  |  |
| 7) Does the authorized representative use a commercial/licensed financial software system? If Yes, what system? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | **Yes** | **No** |
|  |  |
| 8) Does the authorized representative’s financial software system ensure that grant funds are not commingled with general operating funds? | | | | **Yes** | **No** |
|  |  |
| 9) Has the authorized representative received federal or state awards from the Colorado Department of Education in the past four years (since FY18-19)? If Yes, which program and year? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | **Yes** | **No** |
|  |  |
| 10) Does the authorized representative have written procedures for procurement, time and effort (federal) and fiscal management (to include internal control procedures) of Federal or State grant funding that specifically comply with the Uniform Grants Guidance? | | | | **Yes** | **No** |
|  |  |
| 11) How many years has the authorized representative entity been in existence? | **<2 years** | **2-5 years** | **6-10 years** | **11-14 years** | **15 years or more** |
|  |  |  |  |  |
| 12) How many years of experience does the authorized representative have managing other federal, state, local and/or private funds? | **<1 years** | **2-4 years** | **5-7 years** | **8-10 years** | **11 years or more** |
|  |  |  |  |  |
| 13) How many years of experience does the authorized representative have administering federal funds or other grants that provide funds for services to a comparable target population? | **<1 years** | **2-4 years** | **5-7 years** | **8-10 years** | **11 years or more** |
|  |  |  |  |  |

**ESSER Transportation Assistance Grant Program**

**Evaluation Rubric**

# 

# Application Scoring

CDE Use Only

|  |  |  |  |
| --- | --- | --- | --- |
| **Part I:** | **Application Introduction** | | Not Scored |
| **Part II:** | **Narrative** | |  |
|  | Section A: | Narrative | /80 |
|  | Section B: | Budget & Fiscal Control | /20 |
| **Total:** | | | **/100** |

**GENERAL COMMENTS:** Indicate support for scoring by including overall strengths and weaknesses. These comments will be provided to applicants with their final scores.

**Strengths:**

**Weaknesses:**

**Required Changes:**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **RECOMMENDATION:** | Funded |  |  | Funded with Changes |  |  | Not Funded |  |

# Selection Criteria and Evaluation Rubric

Part I: Application Introduction [Not Scored]

Cover Pages and Assurances

Complete applicant information and program assurances and include as the first pages of the application.

**Part II: Narrative** [100 Points]

The following criteria will be used by reviewers to evaluate the application. For the application to be recommended for funding, it must receive at least 70 points out of the 100 possible points and all required elements must be addressed. An application that receives a score of zero on any required elements will not be funded without revisions.

**Scoring Definitions**

Minimally Addressed or Does Not Meet Criteria - information not provided

Met Some but Not All Identified Criteria - requires additional clarification

Addressed Criteria but Did Not Provide Thorough Detail - adequate response, but not thoroughly developed or high-quality response

Met All Criteria with High Quality - clear, concise, and well thought out response

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Section A: Narrative** | **Minimally Addressed or Does Not Meet Criteria** | **Met Some but Not All Identified Criteria** | **Addressed Criteria but Did Not Provide Thorough Detail** | **Met All Criteria with High Quality** | | **TOTAL** |
| 1) The application clearly described the mechanism(s) by which the applicant will provide transportation to eligible students so that they may attend a higher-performing school. This could include, but is not limited to direct transportation support, contracting with a transportation vendor, and/or providing reimbursement to families providing transportation to students. | 0 | 6 | 14 | 20 | |  |
| 2) The application explains how the proposed transportation assistance mechanism(s) will address the transportation needs of the students the applicant is able to serve (as described in Part I of the application). | 0 | 3 | 7 | 10 | |  |
| 3) The application proposes a reasonable timeline for implementing the proposed mechanism(s) to allow for students to receive transportation assistance at the start of the 2022-2023 school year. | 0 | 3 | 7 | 10 | |  |
| 4) The application describes how the transportation opportunity/opportunities to be provided under this program will be communicated to eligible students and their families. | 0 | 3 | 7 | 10 | |  |
| 5) The application describes technical assistance that will be provided to eligible students and their families so that they may more easily navigate the process of enrolling in a new school and accessing the transportation assistance and other services provided by the proposed mechanisms.  This can include, but is not limited to, confirming student eligibility, liaising with higher-performing schools to support families in finding a school that best meets the needs of the students, supporting them through the choice application process at the higher performing school, and defining appropriate morning pick-up and afternoon drop-off locations—including drop-offs for afterschool programs and other wrap-around services. | 0 | 3 | 7 | 10 | |  |
| 6) The application describes a clear and reasonable plan—including a plan for coordinating required data collection—for coordinating across schools and/or districts of the higher-performing schools where students will attend. | 0 | 3 | 7 | 10 | |  |
| 7) The application clearly describes the necessary processes and systems to ensure that only students eligible for this program receive transportation assistance and that the transportation assistance is used only for the allowable transportation activities described in the Request for Applications. | 0 | 3 | 7 | 10 | |  |
| **Reviewer Comments:** | | | | | | |
| **Total** | | | | |  | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Section B: Budget & Fiscal Controls** | **Minimally Addressed or Does Not Meet Criteria** | **Met Some but Not All Identified Criteria** | **Addressed Criteria but Did Not Provide Thorough Detail** | **Met All Criteria with High Quality** | | **TOTAL** |
| 8) The application clearly explains and provides specific details on how the budget will effectively support the proposed mechanisms in meeting the objectives of the ESSER Transportation Assistance Grant program. It also includes any necessary justification should the per pupil costs be outside the expected range of $1,200 to $2,800 per student. | 0 | 3 | 7 | 10 | |  |
| 9) Applicant submitted an electronic budget in the required format. | ***Information Not Provided or More Information Needed*** | | ***Information Provided*** | | | |
| ☐ | | ☐ | | | |
| 10) Applicant completed the Financial Management Risk Assessment. This assessment is intended to collect information about the capacity and ability of the applicant to manage federal and/or state grant funds.  Risk Assessment Results for RFA Rubric Scoring:   * Low Risk Score = 10 points * Medium Risk Score = 7 points * High Risk Score = 3 points * Risk Assessment not fully completed, scored, and/or signed = 0 points | 0 | 3 | 7 | 10 | |  |
| **Reviewer Comments:** | | | | | | |
| **Total** | | | | |  | |

# Attachment A: Financial Management Risk Assessment Rubric

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Financial Management Risk Assessment**  ***All applicants applying for the ESSER Transportation Assistance Grant Program (ETAG) must fill out the following assessment.*** *These questions are intended to collect information about the capacity and ability of the applicant to manage federal and/or state grant funds. Applicants are advised to make sure that the person(s) completing these questions are those responsible for and knowledgeable about the Fiscal Agent’s financial management functions. Scores from this section will determine if the organization’s level of risk to manage federal grant funds is high, medium, or low, and these scores will be utilized in determining potential grant awards.*   * **High Risk** – More than 20 points * **Medium Risk** – 8-20 points * **Low Risk** – Below 8 points | | | | | |
| 1) Is the authorized representative on the Federal or State Debarment List and State 501(c)3 list? ***(If Yes, no need to complete the rest of this form.)*** | | | | **Yes** | **No** |
| 25 | 0 |
| 2) Is the authorized representative in good standing on the State 501(c)3 list or government equivalent? | | | | **Yes** | **No** |
| 0 | 5 |
| 3) Does the authorized representative have an active, no exclusion, Unique Entity ID (UEI)DUNS Number? | | | | **Yes** | **No** |
| 0 | 5 |
| 4) Has the authorized representative ever been suspended or debarred from receiving state or federal grants or contracts? | | | | **Yes** | **No** |
| 5 | 0 |
| 5) Has the authorized representative ever had a government contract, project, or agreement terminated? | | | | **Yes** | **No** |
| 5 | 0 |
| 6) Has there been changes in the authorized representative’s fiscal and/or program personnel in the previous year? | | | | **Yes** | **No** |
| 5 | 0 |
| 7) Does the authorized representative use a commercial/licensed financial software system? If Yes, what system? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | **Yes** | **No** |
| 0 | 5 |
| 8) Does the authorized representative’s financial software system ensure that grant funds are not comingled with general operating funds? | | | | **Yes** | **No** |
| 0 | 5 |
| 9) Has the authorized representative received federal or state awards from the Colorado Department of Education in the past four years (since FY16-17)? If Yes, which program and year? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | **Yes** | **No** |
| 0 | 1 |
| 10) Does the authorized representative have written procedures for procurement, time and effort (federal) and fiscal management (to include internal control procedures) of Federal or State grant funding that specifically comply with the Uniform Grants Guidance? | | | | **Yes** | **No** |
| 0 | 5 |
| 11) How many years has the authorized representative been in existence? | **<2 years** | **2-5 years** | **6-10 years** | **11-14 years** | **15 years or more** |
| 4 | 3 | 2 | 1 | 0 |
| 12) How many years of experience does the authorized representative have managing other federal, state, local and/or private funds? | **<1 years** | **2-4 years** | **5-7 years** | **8-10 years** | **11 years or more** |
| 4 | 3 | 2 | 1 | 0 |
| 13) How many years of experience does the authorized representative have administering federal funds or other grants that provide funds for services to a comparable target population? | **<1 years** | **2-4 years** | **5-7 years** | **8-10 years** | **11 years or more** |
| 4 | 3 | 2 | 1 | 0 |
| **Total** | | | | |  |

# Attachment B: Federal Budgeting Resources

## Program Codes

*Program codes* allow LEAs to charge costs, instructional and support, directly to the benefiting program. Program codes include:

* **Instructional Program** refers to direct instructional services to students. These can be provided by a classroom teacher, interventionist, etc.
* **Support Program** refers to services that facilitate and enhance the instructional programs. Examples are school counselors, parent liaisons, transportation, community services, curriculum design, assessment, etc.
* **Improvement of Instructional Services** activities assist instructional staff in planning, developing, and evaluating the process of improving learning experiences for students. Activities may include in-service training, workshops, conferences, etc. All professional learning for instructional staff should be coded in this program. Professional learning for other staff will be coded under the program in which they are budgeted, e.g., professional learning for parent liaisons will be coded under support program.
* **Administration** refers to any activity required for administering the grant, but not working with students directly. Business services are included in this function.

## Object Codes

*Object codes* describe the service or commodity obtained as a result of the specific expenditure. The following object codes are included in the Consolidated Application: *(Note: The list provided has been simplified for convenience of filling out this application. A complete list of all object codes can be found in the* [*Chart of Accounts*](http://www.cde.state.co.us/cdefinance/fpp_coa)*.)*

### ***0100 Salaries.***

Amounts paid for personal services to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district.

* Regular employees and substitutes
* Extra Duty

***0200 Employee Benefits.***

Amounts paid by the school district on behalf of employees; generally, these amounts are not included in the gross salary, but are in addition to that amount.

* Insurance
* Retirement
* Tuition Reimbursement

***0300 Purchased Professional and Technical Services.***

Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, brokers, etc.

* Curriculum improvement services
* Counseling and guidance services
* Contracted instructional services
* Data processing services
* (0350) Employee training and developing services: Services supporting the professional and technical development of school district personnel, including instructional, administrative, and service employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third-party vendors. All expenditures should be captured in this account regardless of the type or intent of the training course or professional development activity.

***0400 Purchased Property Services.***

Services purchased to operate, repair, maintain, and rent property owned or used by the school district. These services are performed by persons other than school district employees. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

* Expenditures for leasing or renting land and buildings for both temporary and long-range use by the school district.

***0500 Other Purchased Services.***

Amounts paid for services rendered by organizations or personnel not on the payroll of the school district (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

* Expenditures for transporting students to and from school and other activities
* Contracted Field trips
* Communications
* Advertising
* Printing
* Tuition for students
* Catering

**0510 Student Transportation Services.**

Expenditures for transporting students to and from school and other activities. Expenditures for the rental of buses which are operated by personnel on the payroll of the school district are not recorded here but under object 0444 (or 0400).

***0580 Travel, Registration, and Entrance.***

Expenditures for transportation, meals, lodging, and other expenses associated with travel for the school district. Payments for per diem in lieu of reimbursements for subsistence (room and board) are also charged here. Travel costs associated with field trips are coded here except transportation costs which must be coded to object 0851 if provided by district-operated transportation services or to object 0513 if contracted or chartered.

* Within and outside of the state
* Mileage reimbursement

***0591 Services Purchased WITHIN the BOCES (or AU).***

Payments to the BOCES (or AU) or other school districts within the BOCES (or AU) for services other than tuition or transportation. Examples of such services are data processing, purchasing, nursing and guidance, assessment and membership costs. Tuition must be reported with object 0561. Transportation must be reported with object 0511. Use of this code when appropriate ensures all inter-district payments can be eliminated when consolidating reports from multiple school districts and BOCES at state and federal levels. See Attachment D, “BOCES.”

***0594 Purchased Services from Districts by Charter Schools.***

This is the purchased service code to be used for purchased services between districts and charter schools in all program areas. Example: Program 2300, Object 0594 would be used to purchase General Administration Services. Offset to Source Codes 1954, 3954 and 4954.

***0600 Supplies.***

Amounts paid for items that are consumed, worn out, or deteriorated through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. Items that do not contribute to a district’s capital assets, as evaluated by the district’s capital assets policy, may be coded as supply items, or may be coded as 0735, Non-Capital Equipment. Items that contribute to a district’s capital assets must be coded as equipment items in the 0700 series.

* Electronic Media: Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are CDs, flash or jump drives, parallel cables, and monitor stands. Software costs below the capitalization threshold should be reported here. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported under 0530 Communications.
* Food for Parent Engagement activities

***0640 Books and Periodicals.***

Expenditures for books, textbooks, and periodicals prescribed and available for general use, including library and reference books. This category includes the cost of workbooks, textbook binding or repairs, as well as textbooks which are purchased to be resold or rented. Also recorded here are costs of binding or other repairs to school library books.

***0730 Equipment.***

Expenditures for the initial and replacement items of equipment, such as machinery, furniture, fixtures, and vehicles. Machinery, furniture, and fixtures (including teacher desks, chairs, and file cabinets), technology equipment, and other equipment that are used for instructional purposes should be charged to appropriate instructional programs.

The district’s capital asset policy establishes criteria for when an equipment item must be capitalized and included on the district’s property inventory records. (Typically, this is a $5,000 threshold.)

* (0734) Technology Equipment. Expenditures for computers and other technology equipment. Examples are computers, laser printers, CD ROM equipment, VCRs, Software, etc.

Note: Capitalized equipment must be coded with an object 0730 through 0734 or 0736 through 0739. Equipment that does not meet the criteria for capitalization (usually below a dollar amount requiring capitalization) may be coded with object 0735 or in the object 0600 Supplies series

***0735 Non-Capital Equipment.***

Expenditures for items classified as equipment but costing less than the district policy for capital assets inventory. Alternatively, non-capital equipment may be coded as a supply to an object in the 0600 series.

***0800 Other Objects.***

Amounts paid for goods and services not otherwise classified above.

* Dues and fees for membership in professional organizations
* Internal reimbursement accounts
  + Transportation/field trips
  + Maintenance
  + Technology/IMS
  + Printing/Duplicating

***0855 School-wide Plan Distribution***

(For use by districts with Consolidated School-wide plans only) See Appendix T, “Consolidated School wide Accounting”

***0869 Indirect Costs.***

Used with federal grants/projects.

***Rolling of the Bold***

The Chart of Accounts is designed to meet legal and regulatory requirements and generally accepted accounting principles while providing as much flexibility as possible for the local school district. For instance, code structure and definitions allow for varying degrees of detail depending upon local district reporting needs.

Codes, which are necessary to meet legal and regulatory requirements and generally accepted accounting principles are REQUIRED. These required codes are shown in BOLD PRINT throughout the CDE published Chart of Accounts document. Also, these required codes are outlined in Attachment A. "Required Reporting Level.” CDE will aggregate data upon receipt of electronic data files by “rolling” un-bold code data into appropriate bold code data. When the Fund, Location, Program, Object, Source, Balance Sheet, Job Classification is not BOLD and ends in zero, it rolls to itself. When the Fund (or Location, Program, Object, Source, Balance Sheet, Job Classification) is not BOLD and does not end in zero, it rolls to the first Fund (or Location, Program, Object, Source, Balance Sheet, Job Classification) ending in zero. (Example – Funds 32 through 38 would roll to Fund 30)

A salary position code is required if the object code selected is “0100 Salary.” These codes are cross-referenced to the job class codes in the Chart of Accounts. The common titles and descriptions in the Chart of Accounts eliminate ambiguity and facilitate statewide evaluation. Not all salary positions contained in the Chart of Accounts are included in the Consolidated Application; only those that are allowable costs.

Budget Considerations

***Allowable Technology***

“Small and Attractive Items,” e.g. cell phones, tablets, that have a useful life of more than one year, referenced in the Uniform Grants Guidance (2 CFR Part 200) as Computing Devices could be coded as “Supplies;” however, CDE recommends these items, if purchased with federal funds, be coded as 0735 Non-Capital Equipment and inventoried and tracked from acquisition through disposition. CDE recommends using 0600 Supplies only for those items that are consumed within one year.

A physical inventory of equipment (including Small and Attractive Items) should be taken, and the results reconciled with the property records at least bi-annually. LEAs determine their own capitalization threshold.

A control system should be developed to ensure adequate safeguards to prevent loss, damage, or theft of equipment (including Small and Attractive Items). Any loss, damage, or theft should be investigated.

***Food***

Generally, there is a very high burden of proof to show that paying for food and beverages with federal funds is necessary to meet the goals and objectives of a federal grant. Sub-grantees hosting meetings should structure the agendas so there is time for participants to purchase their own food, beverages, and snacks. Grant award notices now include an enclosure that addresses the use of grant funds for conferences and meetings. The [“Memo on Conferences and Meetings”](http://www.cde.state.co.us/cdefisgrant/enclosure3conferenceandmeetings) may be found on the CDE Grants Fiscal page of [Federal Attachments](http://www.cde.state.co.us/cdefisgrant/federalattachments).