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**COLORADO**  
Department of Education

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# East Central BOCES Office Hours

June 8, 2021

- CDE Team
- Purpose of our participation in this meeting
  - Questions you have
  - How we can help
- Topics we can talk through if there is time



# Questions and concerns?

- Update on ESSER money for BOCES -Jennifer
- Using ESSER funds for hazard pay / stipends for staff who have been in person - Nazie
- Reporting of ESSER Funds – what will it look like? - Nazie
- Template for plan if we have been in person all year - Nazie
- Which districts could be audited next fiscal year by KPMG? - Kate
- What can be bought, or not bought, on the grant? - Nazie
- How does indirect work? – Steven/Robert
- How detailed / specific in the budget narrative, and what would trigger a budget revision? -Nazie
- Template for boards to use to address requirements such as 20% for learning loss? -Nazie
- Will expense reporting look like CRF, SSRG, etc? – Nazie, Steven/Robert
- Do we know when approvals of BOCES budgets will be returned - Nazie

## Purpose of Funds

- ESSER I, II, and III
- Additional Requirements of ARP ESSER III
- Timelines (ESSER I, II and III)

## Applying for Funds

- ESSER Grant Codes
- Post Award Revisions (PAR)
- FTE Calculations

## Allowable Uses of Funds

- Guiding Questions (Reasonable, Necessary, Allocable)
- ESSER & salaries, increased instructional time
- Commonly Asked Questions (Approvable activities)

# Purpose of ESSERs

Overall Purpose of All ESSER Funds – To address the impact that COVID-19 has had on education.

Priorities of each funding:

- ESSER I – Crisis Response
  - To provide schools, staff and students with the *technology and infrastructure to accommodate remote learning environments* caused by COVID-19.
- ESSER II – Resuming/Sustaining In-Person
  - To provide schools staff and students with the resources and equipment to *safely return to in-person learning environments* for students.
- ESSER III – Recovery
  - To support schools, educators and students with resources and programming that *address learning loss* caused by COVID 19 and remote learning environments.

# ARP ESSER III – Additional Requirements

## ARP ESSER III requires

- 20% set aside to provide evidence-based interventions to address the academic impact of lost instructional time (or impact of the pandemic)
  - Evidence-based interventions (ESSA Section 8101(21)(A)) – [Resources](#)
    - Summer Learning Programs
    - Summer Enrichment Programs
    - Extended Day/School Year
    - Comprehensive afterschool programs
- Safe Return/Remain In-Person = within 30 days of award; must be posted on the district's website; must be revised every 6 months
- LEA Plan = due by December 16
  - Mitigation strategies to ensure safety and health of students and staff
  - Use of 20% set aside
  - Use of 80%
  - Ensuring that evidence-based interventions are addressing the academic, social, emotional, and mental health needs of students

# Timelines Associated with ESSER I, II, and III

	ESSER I (CARES Act)	ESSER II (CRSSA Act)	ARP ESSER III (ARP Act)
<b>Award Period</b>	<b>03/13/20 – 09/30/21</b>	<b>03/13/20 – 09/30/22</b>	<b>03/13/20 – 09/30/23</b>
<b>Tydings Period – all funds must be spent by</b>	<b>9/30/22</b>	<b>9/30/23</b>	<b>9/30/24</b>
<b>USDE Award to CDE</b>	<b>05/07/20</b>	<b>01/06/21</b>	<b>3/24/21</b>
<b>CDE Must Make Subgrants to LEAs (90%) – LEAs must have final approval on ESSER I and II and substantial approval on ESSER III</b>	<b>05/07/21 Final Approval</b>	<b>01/06/22 Final Approval</b>	<b>05/23/21 Substantial Approval</b>
<b>All awards must be final</b>	<b>05/07/21</b>	<b>01/06/22</b>	<b>03/24/22</b>
<b>LEA Applications Opened by CDE</b>	<b>05/31/20</b>	<b>02/12/21</b>	<b>4/27/21</b>
<b>Preliminary Application (T&amp;A, assurances, GEPA) due</b>	<b>NA</b>	<b>NA</b>	<b>5/23/21</b>
<b>LEA Use of Funds Plan (budget in ESSER I &amp; II; budget/narrative questions in ESSER III)</b>	<b>12/31/20</b>	<b>9/30/21</b>	<b>12/16/21</b>
<b>CDE Application Closed/Closes</b>	<b>12/31/20</b>	<b>09/30/21</b>	<b>03/24/22</b>
<b>PAR Open – Rolling Basis</b>	<b>Date of Final Approval</b>	<b>Date of Final Approval</b>	<b>Date of Final Approval</b>
<b>PAR Closes</b>	<b>06/30/21</b>	<b>06/30/22</b>	<b>06/30/23</b>
<b>Carryover Application Will Open (Unexpended Funds Carried Over to Next Year)</b>	<b>07/01/21</b>	<b>07/01/22</b>	<b>06/30/23</b>
<b>Carryover Application Will Close</b>	<b>06/30/22</b>	<b>06/30/23</b>	<b>06/30/24</b>
<b>Monthly Deadline for Requesting Funds (LEA's Request for Funds, RFF)</b>	<b>First Day of Month</b>	<b>First Day of onth</b>	<b>First Day of Each Month</b>
<b>Deadline for Final Spending</b>	<b>09/30/22</b>	<b>09/30/23</b>	<b>9/30/24</b>
<b>Deadline for Final Draw Down of Funds (RFF)</b>	<b>October/November 2022</b>	<b>October/November 2023</b>	<b>October/November 2024</b>



# Reimbursement Grants



Substantial Approval – can plan for and obligate funds

Final Approval – can draw down funds (request reimbursement)

- Must spend general or other funds and then request reimbursement

- ESSER I and II
  - A full application submitted by the due date (December 31, 2020 and September 30, 2021, respectively) = substantial approval
  - Spend and submit Request for Funds (RFF)
- ESSER III
  - Preliminary application – assurances, acceptance, and GEPA – May 23, 2021
  - LEA Plan – budget and responses to narrative questions – December 16, 2021
    - Can submit just narrative questions and then submit budget by March 24, 2022

# Request for Reimbursement



- Formsite/RFF links can be found here: <http://www.cde.state.co.us/cdefisgrant/requestforfundsforms>
- Payment requests received by first of the month will be processed for payment that month.
- Please refer to the Grants Fiscal website to see remaining balances of ESSA funds: [http://www.cde.state.co.us/cdefisgrant/grant\\_distribution\\_reports](http://www.cde.state.co.us/cdefisgrant/grant_distribution_reports)

# Applying for Funds

- ESSER I
  - <https://www.cde.state.co.us/caresact/esserapplication>
- ESSER II
  - <https://www.cde.state.co.us/caresact/esser2application>
- ESSER III
  - <https://www.cde.state.co.us/caresact/esser3>
- Resources
  - [General Information](#) regarding all federal stimulus funds
  - Information about each [ESSER](#) program
  - [Allowable uses of funds](#) for all ESSER program

# ESSER Grant Codes



Grant or Contract Title	FUND	CFDA#	Source Code	Grant/Project	Distributed By:
Education Stabilization Fund (ESF) - Elementary and Secondary School Emergency Relief Fund (ESSER Fund) - Formula: 90% to LEAs To be distributed based on Title I formula. (LEA, BOCES, SPED, ETC distribution)	ESSER I	84.425D	4000	4425	CDE
ESSER I Recruitment, Capacity and Licensing	ESSER I	84.425D	4000	4525	CDE
<b>SUPPLEMENTAL</b> Education Stabilization Fund (ESF) - Elementary and Secondary School Emergency Relief Fund (ESSER Fund): 10% Discretionary (SPED, BOCES, Facility, Tribes, Title VI, Supplemental ESSER)	ESSER I	84.425D	4000	5425	CDE
<b>CCSG - HOTSPOT</b> -Education Stabilization Fund (ESF) - Elementary and Secondary School Emergency Relief Fund (ESSER Fund): 10% Discretionary -supplemental	ESSER I	84.425D	4000	5525	CDE
ESSER I 21stCCLC Expanded Learning	ESSER I	84.425D	4000	5625	CDE
ESSER: Support for OnLine Learning - Supplement Learning	ESSER I	84.425D	4000	5725	CDE
ESSER II 9.5% (State Reserve): Source 4000, Grant 4419	ESSER II	84.425D	4000	4419	CDE
ESSER II - Distribution 90%	ESSER II	84.425D	4000	4420	CDE
ESSER III – SEA Learning Loss Set-Aside (5% of total state allocation)	ESSER III	84.425U	4000	4415	CDE
ESSER III – SEA After School Set-Aside (1% of total state allocation)	ESSER III	84.425U	4000	4416	CDE
ESSER III – Summer Enrichment Set-Aside (1% of total state allocation)	ESSER III	84.425U	4000	4417	CDE
ESSER III – State Set-Aside (2.5% of total state allocation)	ESSER III	84.425U	4000	4418	CDE
ESSER III 90% – LEA Allocation	ESSER III	84.425U	4000	4414	CDE
ESSER III – SEA Learning Loss Set-Aside (5% of total state allocation)	ESSER III	84.425U	4000	9414	CDE
CSI Recalculation Funding (E2SD: CSI only) & Online Learning (E8SD): Colorado River BOCES only): GEER - Education Stabilization Fund (ESF) - Elementary and Secondary School Emergency Relief Fund (ESSER Fund): Source 4000, Grant 6425	GEER	84.425C	4000	6425	CDE





- LEAs should submit Post-Award Revisions for the following reasons:
  - Any changes to equipment purchases require program approval
  - To update indirect costs if the LEA:
    - Overrode the indirect amount allocated, or
    - Will now take the full indirect cost rate
  - To reflect changes in the project/program scope or objective, such as:
    - PD activities to purchasing Instructional materials
    - PD activities to hiring an Interventionist
  - Changes among direct cost programs (Instructional, Support, Improvement of Instructional Services, or Administrative) or object categories (Salaries, Benefits, etc.) that exceed, or are expected to exceed, 10% of the total budget for that category as last approved



## Minor changes may not need to be captured through the PAR process.

- Minor adjustments do not alter the overall scope or goals of the approved application
- Training for staff changed from 2 to 3 days

Changes that should be made towards June 30<sup>th</sup>, but not necessarily on an ongoing basis

- Changes to reflect actual costs and updates to line items to reflect final allocations
  - Because the ESSER application is used to meet federal reporting requirements, it is necessary to have as close to actuals as possible by June 30<sup>th</sup>. But saving all such changes to submit once works best.

**NOTE:** If these types of revisions change the scope of the activity, then a Post-Award Revision must be submitted through the online platform.

## Please refrain from submitting multiple revisions each month!

- Collect all required revisions and submit them at the same time

# Using ESSER Funds to Pay for Salaries and Benefits



# Guiding Questions to Determine *Reasonableness, Necessity, and Allocability*

- What process was used to identify the needs of students, educators, and staff?
- What activities, supports, or services would help meet those needs the best?
- Are these activities/items listed as allowable under ESSER?
  - [CARES Act 18003(d); CRRSA 313(d)]
- How does this activity/item help prevent, prepare for, or respond to COVID-19?
- Is this a cost-effective way to do this work?
- Would a prudent person say this was a reasonable expense? What is the fair market value for this activity/item?
- Does this activity/item meet district policies?
- Does this activity/item meet state requirements?
- For capital expenditures, was prior written approval obtained?
- Is proper documentation in place to demonstrate the above in the event of monitoring or an audit?



- Question
  - Can we use ESSER funds to pay the salary and benefits of existing employees?
- Answer
  - Yes, allowable if ***reasonable and necessary*** to maintain operation of or ensure continuity of services of the LEA.
    - Guiding questions –
      - What services/supports for students would be disrupted if this position was eliminated?
      - What has been the impact of COVID-19?
      - What documentation do we have to demonstrate the relationship to COVID-19?
      - What information can I share to demonstrate that this is a reasonable expense (e.g., fair market value, similar to other salaries/benefits in this region, similar to other salaries/benefits we pay out of other funding sources)?

- The CRF Increased Instructional Time Template is an ***option*** and not a requirement
- ESSER is a more flexible statute that does allow the district to retain staff to ensure continuity of services
- Documentation
  - Reasonableness
    - How many staff, the salary/benefits, total FTE paid
  - Necessity
    - Relationship to COVID-19
  - Time and Effort Reporting
    - Part of the LEA's system of internal control (could be your regular payroll structures)
    - Job description or other documents that capture the employees time and effort for ESSER allowable activities
    - **Comply with the LEA's accounting policies and practices**

- Paying for instructional time within contract
  - CRF – far more restricted than ESSER
    - Schools closed in spring and returning to normal operations in fall
    - Increased instructional time could only be paid during the fall for change in hours work in spring versus fall
    - This calculation would not raise the salary going to the educator – it is the portion paid out of CRF or ESSER
  - For ESSER – CDE template is an option; need to explain the connection to COVID-19 and provide sufficient information to demonstrate the reasonableness of the expense
    - Due to a precipitous decline in revenue (or additional expenses associated with remote learning, school closures, etc.), X number of teachers/staff would have been laid off. Therefore, their salaries/benefits are being paid from ESSER to maintain operations and ensure continuity of services.



- Additional time to provide supplemental instructional time (i.e., Extra duty pay or stipend)
  - Outside the Contract Time / Employment Agreement
    - Existing employees working outside of their contract time
    - Could also be new hires
  - E.G., summer school, afterschool

# In the Application

- **Location:** ABC Elementary School
- **Fiscal Year:** 21-22 [Note – prior to June 30, 2022]
- **Allowable Activity:** Summer Learning and Supplemental After School Programming
- **Object code:** 0100 Salaries
- **Salary Position:** 0200 Teacher or 000 Stipend [depending on local context]
- **FTE:** If 0200 – then enter .2 (or pro-rated amount per teacher working); if stipends then no FTE is entered.
- **Funding Source:** ESSER II – (4420)
- **Description of Activity:** Summer school is being provided to all students at the elementary school to increase instructional time to make up for time lost during school closures or transition periods to remote learning. X number of teachers are being paid \$Y dollars per week for Z weeks, for a total of \$XYZ. Summer school is being offered to 300 students at ABC ES.
- **Requested Amount:** \$XYZ
- ESSER II ~ **Benefit:** Whole population

- Can ESSER funds be used to pay an incentive for taking the COVID-19 vaccine?
  - Yes, if reasonable and necessary to prevent, prepare for, or respond to COVID-19.
  - Must be supported by district policies.
  - Compensation must be documented in accordance with 2 CRF:
    - 200.430(f)

(f) *Incentive compensation.* Incentive compensation to employees based on cost reduction, or efficient performance, suggestion awards, safety awards, etc., is allowable to the extent that the overall compensation is determined to be reasonable and such costs are paid or accrued pursuant to an agreement entered into in good faith between the non-Federal entity and the employees before the services were rendered, or pursuant to an established plan followed by the non-Federal entity so consistently as to imply, in effect, an agreement to make such payment.
    - 200.431

*Fringe benefits and Leave*

# Hazard Pay for Teaching In-Person

- Can ESSER funds be used to pay hazard pay for teaching in-person?
  - Yes, if reasonable and necessary to prevent, prepare for, or respond to COVID-19.
  - Must be supported by district policies or written procedure that explain the methodology for calculating the amount.
    - Use the stipend code.
    - Include a description of how the amount was determined.
  - Compensation must be documented in accordance with 2 CRF:
    - 200.430(f)

(f) *Incentive compensation.* Incentive compensation to employees based on cost reduction, or efficient performance, suggestion awards, safety awards, etc., is allowable to the extent that the overall compensation is determined to be reasonable and such costs are paid or accrued pursuant to an agreement entered into in good faith between the non-Federal entity and the employees before the services were rendered, or pursuant to an established plan followed by the non-Federal entity so consistently as to imply, in effect, an agreement to make such payment.
    - 200.431

*Fringe benefits and Leave*



# Clarification on Construction

- An allowable use of ESSER funds but...
  - Will need **prior written approval** from CDE.
    - Contradictory requirements between UGG and statute
  - Budgeted items must be reasonable, necessary, and **allocable**.
  - Must comply with applicable requirements in 34 CFR section 76.600 and 34 CFR sections 75.600–617, all other applicable Uniform Guidance requirements, as well as the ED’s regulations regarding construction, as applicable, at 34 CFR section 76.600.
    - UGG Example: 2 CFR 200.318(h)
      - The non-Federal entity must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. See also § 200.214.
  - As is the case with all construction contracts using laborers and mechanics financed by federal education funds, recipients and subrecipients that use ESSER or GEER funds for construction contracts over \$2,000 must meet Davis-Bacon prevailing wage requirements. For information about the prevailing wages in the applicable region.
  - Subject to applicable inventory control, log maintenance, and disposition requirements consistent with Part 3, Section F, “Equipment/Real Property Management” of the August 2020 Compliance Supplement.
  - Must comply with local and state procurement policies.
  - Occur during the period of availability of funds.

Awaiting USDE Guidance on backdating

- Application for funds does **not** require you to include how activities comply with federal regulations
  - However, documentation is required for monitoring purposes
  - Recommendation: use a contractor/vendor who has experience with working under federal regulations
- As of right now, we cannot approve backdating for construction (except for those that have CDE approval under BEST grant applications)
- To obtain prior written approval – an approved budget line item for upcoming capital expenses (construction)
  - If not ready to submit your full budget application, can request a prior written approval by providing all of the details from the application for that budget line item(s)
    - Must include dates of construction (any capital expenditure that requires prior written approval) purchase
    - ***Will not be able to draw down funds until final approval of the full balanced budget***

- Pro-Rate, Pro-Rate, Pro-Rate
- An employee makes \$50,000 annual salary - if charging \$10,000 to ESSER, then you would divide  $\$10,000/\$50,000$  to determine that is 20% of the employee's salary, and you would then enter .2 FTE in the budget.
- District is paying 10% of the annual salary of 100 teachers using ESSER. This is .1 FTE per individual. Multiply  $.1 \times 100$  and enter 10 FTE in the budget.
- District is paying teachers to work 8 weeks over the summer to deliver summer school/program, which is outside of their annual contract. In this case, use Stipends and do not enter an FTE amount.

Any Remaining Questions?

Requests for Future Topics?

# CDE Team Contact Information

## ESSER

- Nazie Mohajeri-Nelson, Director of ESEA Office ([mohajeri-nelson\\_n@cde.state.co.us](mailto:mohajeri-nelson_n@cde.state.co.us))
- DeLilah Collins, Assistant Director of ESEA Office ([collins\\_d@cde.state.co.us](mailto:collins_d@cde.state.co.us))

## Fiscal Experts

- Jennifer Okes, Chief Operating Officer ([okes\\_j@cde.state.co.us](mailto:okes_j@cde.state.co.us))
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