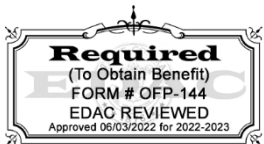




COLORADO

Department of Education

**PROGRAM
REQUIREMENTS
FOR ESSER ONLY
MONITORING**



June 2022

Contents

Program Requirements Overview	3
Orientation to the Program Requirements Document	4
Stakeholder Engagement [SE].....	5
SE 7.1 Safe Return to In-Person Instruction Plan	5
SE 7.2 LEA Use of ARP ESSER Funds Plan	7
SE 9.11 Annual Consultation.....	9
Identification and Delivery of Services [ID]	12
ID 7.1 20% Learning Loss Set-Aside (In Colorado: Addressing Lost Instructional Time).....	12
ID 9.1 Use of Funds	14
ID 9.9 Implementation of Funds - GEPA	18
Fiscal Requirements [FR].....	19
FR 1.7 Proportionate Share	19
FR 7.1 Maintenance of Equity.....	21
FR 9.2 Maintenance of Effort.....	23
FR 9.3 LEA Control of Funds for Non-Public Schools	25
FR 9.4 Use of Funds for Non-Public Schools.....	27
FR 9.7 Property and Equipment	28
FR 9.8 Financial Management.....	30
FR 9.10 Time and Effort Reporting	32
FR 9.12 Written Policies and Procedures.....	34
FR 9.13 Procurement.....	35
FR 9.15 Information Management PII	36
FR 9.16 Ethical Transparency.....	37
FR 9.17 Internal Controls	38
FR 9.18 Cost Principles.....	39

FR 9.19 Revision of Budget and Program Plans	41
FR 9.20 Indirect Costs	43
FR 9.21 Remodeling, Renovation, New Construction	44

Program Requirements Overview

This document contains a **subset** of the program requirements that LEAs must comply with in order to accept and use federal funds. CDE will use this document to ensure compliance with these requirements for ESSER funds. On an annual basis, CDE will prioritize requirements within each category and will notify LEAs of the requirements that will be included in the monitoring process. As part of the review, CDE will make recommendations to support LEAs with improving practices within their ESEA and ESSER programs and will identify and disseminate best practices for the use of federal funds.

The ESEA and ESSER program requirements have been divided into four main categories.

- Meaningful Stakeholder Engagement [SE]
- Identification and Delivery of Services [ID]
- Evaluation of Program Impact [EP]
- Fiscal Requirements [FR]

At this time, there are no Evaluation of Program Impact [EP] indicators for ESSER.

In this document, the indicator represents the statutory or regulatory requirement that must be implemented and is being monitored. CDE has outlined criteria for demonstrating compliance and created a list of examples of evidence that LEAs may collect and submit to CDE to demonstrate compliance with each requirement when the LEA is being monitored. The lists are not exhaustive and not all of the listed documents have to be submitted. An LEA's individual context will determine the amount of evidence to be submitted. An LEA may choose to demonstrate compliance based on other processes or documents that pertain to the individual LEA and are not listed in the examples of evidence. It is up to the LEA to determine what evidence best demonstrates compliance. CDE's goal is to provide support so that all LEAs will be able to demonstrate compliance with every requirement. Please reach out to your [Regional Contact](#) with any questions, concerns, or request for assistance at any time. Updates and additional information, including announcements of upcoming trainings, can be accessed on CDE's [monitoring website](#).

Additional Guidance for ARP ESSER III

ARP ESSER III has additional planning requirements as delineated in the [Interim Final Rule](#) and the [ESSER and GEER FAQ Guidance](#), published by the U.S. Department of Education on April 22, 2021 and May 26, 2021, respectively. These additional requirements necessitated the addition of indicators in four major areas of work.

- Use of ARP ESSER Funds Plan
- Safe Return to In-Person Instruction Plan
- 20% Learning Loss Set-Aside (In Colorado: Addressing Lost Instructional Time)
- Maintenance of Equity

Additional information regarding the requirements within these four areas of work can be found in the individual program requirements.

Orientation to the Program Requirements Document

This document has been structured to include consistent information about each program requirement.

- Each requirement indicator is numbered beginning with two letters that represent the category of requirements:
 - SE = Stakeholder Engagement
 - ID = Identification and Delivery of Services
 - EP = Evaluation and Program Impact
 - FR = Fiscal Requirements
- Each indicator includes 5 types of information:
 - Top row (dark blue box)
 - The indicator number and name as assigned by CDE (e.g., “SE 7.1 Safe Return to In-Person Instruction Plan”)
 - The statutory and regulatory citation (e.g., ARP ESSER III Sec. 2001(i)(1-3))
 - Second row, left column (light blue box)
 - Statutory and regulatory language that delineates the requirement
 - Second row, right column (white box)
 - The Demonstration of Compliance provides an explanation of how an LEA can demonstrate it has met this requirement and the criteria that CDE will review as part of monitoring
 - Examples of Evidence is a list of typical documents submitted by an LEA to demonstrate compliance
 - This is not an exhaustive list. LEAs do not have to submit all items on the list, and LEAs might have documents that provide evidence of compliance that are not on the list.

Stakeholder Engagement [SE]

The LEA meaningfully engages parents, families, and community members and communicates information in a timely manner in a language and a format that parents, families, and community members can understand, to the extent practicable.

SE 7.1 Safe Return to In-Person Instruction Plan

ARP ESSER III Sec. 2001(i)(1-3);
86 Fed. Reg. 21200 (April 22, 2021)

SEC. 2001. ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND.

(i) SAFE RETURN TO IN-PERSON INSTRUCTION.—

(1) IN GENERAL.—A local educational agency receiving funds under this section shall develop and make publicly available on the local educational agency’s website, not later than 30 days after receiving the allocation of funds described in paragraph (d)(1), a plan for the safe return to in-person instruction and continuity of services.

(2) COMMENT PERIOD.—Before making the plan described in paragraph (1) publicly available, the local educational agency shall seek public comment on the plan and take such comments into account in the development of the plan.

(3) PREVIOUS PLANS.—If a local educational agency has developed a plan for the safe return to in-person instruction before the date of enactment of this Act that meets the requirements described in paragraphs (1) and (2), such plan shall be deemed to satisfy the requirements under this subsection.

LEA Plan for Safe Return to In-Person Instruction and Continuity of Services

....during the period of the ARP ESSER award established in section 2001(a) of the ARP Act (i.e., until September 30, 2023),¹³ an LEA must periodically, but no less frequently than every six months, review and, as appropriate, revise its plan. Consistent with section 2001(i)(2) of the ARP Act, which requires an LEA to seek public comment on the development of its plan, an LEA must seek public input and take such input into account in determining whether to revise its plan and, if it

Demonstration of Compliance

- The LEA has posted its Safe Return to In-Person Instruction and Continuity of Services plan on the LEA’s website within 30 days of receiving the allocation of funds and will review and update the plan in an ongoing manner (no less frequently than every 6 months).
- The LEA’s plan describes how it will maintain the health and safety of students, educators, and other school and LEA staff.
- The LEA plan describes any policies pertaining to each of the CDC’s safety recommendations including:
 - Universal and correct wearing of masks;
 - modifying facilities to allow for physical distancing (e.g., use of cohorts/podding);
 - handwashing and respiratory etiquette;
 - cleaning and maintaining healthy facilities, including improving ventilation;
 - contact tracing in combination with isolation and quarantine, in collaboration with the State, local, territorial, or Tribal health departments;
 - diagnostic and screening testing;
 - efforts to provide vaccinations to school communities;
 - appropriate accommodations for children with disabilities with respect to health and safety policies; and
 - coordination with State and local health officials.
- The LEA plan describes how the LEA will ensure continuity of services, including but not limited to services to address students’ academic needs and students’ and staff social, emotional, mental health and other needs, which may include student health and food services, *if such information is not included in the LEA’s use of funds plans.*
- The LEA held a public comment period in accordance with local practices on the plan’s development prior to making it publicly available.
- The LEA will review the plan at least every six months and update if needed, taking into consideration input from stakeholders and the public about whether the plan

determines revisions are necessary, on the revisions it makes to its plan, i.e., the LEA must seek public input on whether to revise its plan and on any revisions to its plan no less frequently than every six months (taking into consideration the timing of significant changes to CDC guidance on reopening schools).

....under the requirement, the plans must be: In an understandable and uniform format; to the extent practicable, written in a language that parents can understand or, if not practicable, orally translated; and upon request by a parent who is an individual with a disability, provided in an alternative format accessible to that parent.

needs revision, and if so, in what manner. Any revisions must also take into consideration current CDC or local health departments recommendations.

- The plan, and any updates or revisions to it, meets American Disabilities Act (ADA) accessibility requirements or the LEA has responded to any requests for translations or making materials available in an accessible manner (e.g., oral for visually impaired individuals).

Examples of Evidence

- Published Safe Return to In-Person Instruction and Continuity of Services plan [If link is provided in ARP-ESSER III application, no need to resubmit as part of monitoring]
- Evidence of public comment period: record of comments received, narrative of process, agenda/minutes from meeting, or other evidence deemed appropriate by LEA.
- Corresponding evidence showing how LEA incorporated public input into the plan: feedback on comments, meeting notes showing discussion, list of revisions based on comments, narrative explaining how input was used, pre- and post-drafts of plan on website.
- Communications shared with families and school community about reviewing or providing input on the plan.
- List of dates that the plan was developed, reviewed, or revised. Any corresponding documentation to demonstrate revisions (e.g., stamp dated updates to the website, notice of public comment, internal memos about the revisions to the plan).
- Any published updates based on periodic (at least every 6 months) reviews; narrative of review process
- Translated versions of the plan
- Board documents that demonstrate opportunity for stakeholder or public input

LEA ARP ESSER Plans

...each LEA that receives ARP ESSER funds must develop, submit to the SEA on a reasonable timeline determined by the SEA, and make publicly available on the LEA's website, a plan for the LEA's use of ARP ESSER funds. The plan, and any revisions to the plan submitted consistent with procedures established by the SEA, must include at a minimum a description of—

(1) The extent to which and how the funds will be used to implement prevention and mitigation strategies that are, to the greatest extent practicable, consistent with the most recent CDC guidance on reopening schools, in order to continuously and safely open and operate schools for in-person learning;

(2) How the LEA will use the funds it reserves under section 2001(e)(1) of the ARP Act to address the academic impact of lost instructional time through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year;

(3) How the LEA will spend its remaining ARP ESSER funds consistent with section 2001(e)(2) of the ARP Act; and

(4) How the LEA will ensure that the interventions it implements, including but not limited to the interventions implemented under section 2001(e)(1) of the ARP Act to address the academic impact of lost instructional time, will respond to the academic, social, emotional, and mental health needs of all students, and particularly those students disproportionately impacted by the COVID-19 pandemic, including students from low-income families, students of color, English learners, children with disabilities, students experiencing homelessness, children in foster care, and migratory students.

Demonstration of Compliance

- The LEA has a plan that meets the requirements under the IFR as outlined in the statutory requirement.
- The LEA plan was developed in consultation with key stakeholders who had an opportunity to provide meaningful input, including the following:
 - students
 - families
 - school and district administrators (including special education administrators)
 - teachers, principals, school leaders, other educators, school staff, and their unions
- In addition, the LEA provided an opportunity for the following stakeholders to provide input, to the extent present or served by the LEA:
 - Tribes
 - civil rights organizations (including disability rights organizations)
 - stakeholders representing the interests of children with disabilities, English learners, children experiencing homelessness, children in foster care, migratory students, children who are incarcerated, and other underserved students
- The public had an opportunity to provide input on the LEA plan.
- The LEA plan is posted on the LEA website.
- The plan, and any updates or revisions to it, is available in a language that parents can understand and meets Americans with Disabilities Act (ADA) accessibility requirements, or the LEA has responded to any requests for translations or making materials available in an accessible manner (e.g., oral for visually impaired individuals).

Examples of Evidence

- The LEA plan submitted in the ARP ESSER III [CDE already has on file; no need to resubmit as part of monitoring]
- Documentation of stakeholder engagement
 - Agendas from stakeholder meetings
 - List of stakeholders who were invited or participated
 - Content provided at stakeholder meetings (PPT or other materials shared)
 - Samples of documents examined during stakeholder engagement activities

Under this requirement, an LEA must engage in meaningful consultation with stakeholders and give the public an opportunity to provide input in the development of its plan. Specifically, an LEA must engage in meaningful consultation with students; families; school and district administrators (including special education administrators); and teachers, principals, school leaders, other educators, school staff, and their unions.

Additionally, an LEA must engage in meaningful consultation with each of the following, to the extent present in or served by the LEA: Tribes; civil rights organizations (including disability rights organizations); and stakeholders representing the interests of children with disabilities, English learners, children experiencing homelessness, children in foster care, migratory students, children who are incarcerated, and other underserved students.

Finally, under the requirement, each LEA's ARP ESSER plan must be: In an understandable and uniform format; to the extent practicable, written in a language that parents can understand or, if not practicable, orally translated; and, upon request by a parent who is an individual with a disability, provided in an alternative format accessible to that parent.

- Meeting notes including participation information and feedback on the LEA plan for use of funds.
- Link to the website where the LEA's plan is posted.
- Samples of survey responses or input provided by various stakeholders
- Translations of the LEA plan
- Communication inviting stakeholders to participate in meetings, surveys, or other platforms for providing meaningful stakeholder input on the LEA use of funds plan
- Communications summarizing or sharing use of funds plans with stakeholders
- Board documentation demonstrating the opportunity for the public to provide input on the use of funds plan.

SEC. 1117. [20 U.S.C. 6320] PARTICIPATION OF CHILDREN ENROLLED IN PRIVATE SCHOOLS.

(b) CONSULTATION.—

(1) IN GENERAL.—To ensure timely and meaningful consultation, a local educational agency shall consult with appropriate private school officials during the design and development of such agency's programs under this part. Such agency and private school officials shall both have the goal of reaching agreement on how to provide equitable and effective programs for eligible private school children, the results of which agreement shall be transmitted to the ombudsman designated under subsection (a)(3)(B). Such process shall include consultation on issues such as—

(A) how the children's needs will be identified;

(B) what services will be offered;

(C) how, where, and by whom the services will be provided;

(D) how the services will be academically assessed and how the results of that assessment will be used to improve those services;

(E) the size and scope of the equitable services to be provided to the eligible private school children, the proportion of funds that is allocated under subsection (a)(4)(A) for such services, and how that proportion of funds is determined;

(F) the method or sources of data that are used under subsection (c) and section 1113(c)(1) to determine the number of children from low-income families in participating school attendance areas who attend private schools;

(G) how and when the agency will make decisions about the delivery of services to such children, including a thorough consideration and analysis of the views of the private school officials on the provision of services through a contract with potential third-party providers;

(H) how, if the agency disagrees with the views of the private school officials on the provision of services through a contract, the local

Demonstration of Compliance

- All eligible non-public schools were consulted in a timely, meaningful, and ongoing manner.
- Each LEA must have a process that it follows for consulting with its non-public schools. The LEA must submit evidence to CDE to demonstrate what that consultation process looks like and that the process has occurred in a timely and meaningful way for all eligible non-public schools.
- Evidence demonstrates that the LEA has continued consultation throughout the provision, implementation, and assessment of equitable services.

Examples of Evidence

- Non-Public School Consultation Forms are submitted as a part of the LEA's application for funds. CDE will be able to verify demonstration of compliance on this indicator. However, in some instances, it might be necessary for CDE to collect additional evidence from the LEA.
- Evidence of communication to non-public schools to participate in the consultation process for equitable services
- For all eligible non-public schools, provide consultation forms, if not previously submitted as part of the application for funds. The consultation forms should:
 - include signatures from representatives of both the district and the non-public school(s),
 - document the decision regarding participation of the non-public school(s),
 - for non-public schools that were non-responsive, include documentation of multiple contact attempts when consultation did not occur.
- Survey provided to non-public schools to identify needs
- Memorandum of understanding with receiving LEAs that consult and provide equitable services to participating non-public schools outside the sending LEA's boundary. [ESEA]
- For non-public schools that are not eligible for services a memorandum or other documentation of the reasons for ineligibility. For example:
 - Low-income student counts from non-public schools,
 - School is for-profit, or
 - School only serves preschool students.

educational agency will provide in writing to such private school officials an analysis of the reasons why the local educational agency has chosen not to use a contractor;

(I) whether the agency shall provide services directly or through a separate government agency, consortium, entity, or third-party contractor;

(J) whether to provide equitable services to eligible private school children— (i) by creating a pool or pools of funds with all of the funds allocated under subsection (a)(4)(A) based on all the children from low-income families in a participating school attendance area who attend private schools; or (ii) in the agency’s participating school attendance area who attend private schools with the proportion of funds allocated under subsection (a)(4)(A) based on the number of children from low-income families who attend private schools;

(K) when, including the approximate time of day, services will be provided; and

(L) whether to consolidate and use funds provided under subsection (a)(4) in coordination with eligible funds available for services to private school children under applicable programs, as defined in section 8501(b)(1) to provide services to eligible private school children participating in programs.

(2) DISAGREEMENT.—If a local educational agency disagrees with the views of private school officials with respect to an issue described in paragraph (1), the local educational agency shall provide in writing to such private school officials the reasons why the local educational agency disagrees.

(3) TIMING.—Such consultation shall include meetings of agency and private school officials and shall occur before the local educational agency makes any decision that affects the opportunities of eligible private school children to participate in programs under this part. Such meetings shall continue throughout implementation and assessment of services provided under this section.

Note: If a Non-Public School has filed a complaint against an LEA, CDE may already have access to additional documentation that may become a part of monitoring:

- Complaint received from any Non-Public Schools regarding consultation process or opportunities to participate in the consultation process
- District response to any formal complaints filed on behalf of Non-Public Schools

(4) DISCUSSION.—Such consultation shall include a discussion of service delivery mechanisms a local educational agency can use to provide equitable services to eligible private school children.

(5) DOCUMENTATION.—Each local educational agency shall maintain in the agency’s records and provide to the State educational agency involved a written affirmation signed by officials of each participating private school that the meaningful consultation required by this section has occurred. The written affirmation shall provide the option for private school officials to indicate such officials’ belief that timely and meaningful consultation has not occurred or that the program design is not equitable with respect to eligible private school children. If such officials do not provide such affirmation within a reasonable period of time, the local educational agency shall forward the documentation that such consultation has, or attempts at such consultation have, taken place to the State educational agency.

SEC. 8501. [20 U.S.C. 7881] PARTICIPATION BY PRIVATE SCHOOL CHILDREN AND TEACHERS.

(b) APPLICABILITY.—

(1) IN GENERAL.—This section applies to programs under—

(A) part C of title I;

(B) part A of title II;

(C) part A of title III;

(D) part A of title IV; and

(E) part B of title IV.

SEC. 18005. ASSISTANCE TO NON-PUBLIC SCHOOLS

(a) IN GENERAL.—A local educational agency receiving funds under sections 18002 or 18003 of this title shall provide equitable services in the same manner as provided under section 1117 of the ESEA of 1965 to students and teachers in non-public schools, as determined in consultation with representatives of non-public schools.

Identification and Delivery of Services [ID]

The LEA and Title I schools identify the needs of their students and staff, design and implement programs and activities to meet the identified needs.

ID 7.1 20% Learning Loss Set-Aside (In Colorado: Addressing Lost Instructional Time)

ARP ESSER III Sec. 2001(e)(1);
ESEA Sec. 8101(21)(A)

SEC. 2001. ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND.

(e) USES OF FUNDS.—A local educational agency that receives funds under this section—

(1) shall reserve not less than 20 percent of such funds to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the student subgroups described in section 1111(b)(2)(B)(xi) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311(b)(2)(B)(xi)), students experiencing homelessness, and children and youth in foster care;

SEC. 8101. [20 U.S.C. 7801] DEFINITIONS

(21) EVIDENCE-BASED.—

(A) IN GENERAL.—Except as provided in subparagraph (B), the term "evidence-based", when used with respect to a State, local educational agency, or school activity, means an activity, strategy, or intervention that—

(i) demonstrates a statistically significant effect on improving student outcomes or other relevant outcomes based on—

(I) strong evidence from at least 1 well-designed and well-implemented experimental study;

(II) moderate evidence from at least 1 well-designed and well-implemented quasi-experimental study; or

Demonstration of Compliance

- The LEA has used at least 20% of the LEA's ARP-ESSER III allocation for addressing lost instructional time.
- The LEA has used funds to address the academic, social, emotional, and mental health needs of students.
- The LEA has a process for identifying the academic, social, emotional, and mental health needs of students, which includes disaggregation of the data for the student populations specified in statute who are enrolled in the LEA.
- The LEA has a process for ensuring that the academic, social, emotional, and mental health needs of students are addressed.
- The LEA has used funds to address any identified disproportionate impact of the coronavirus on student groups, including students from low-income families, students of color, English learners, children with disabilities, students experiencing homelessness, children and youth in foster care, and migratory students.
- Activities implemented by the LEA to address learning loss meet the criteria for being evidence-based interventions based on ESEA Section 8101(21)(A) and [USDE guidance](#).

Examples of Evidence

- Complete narrative response provided in the ARP-ESSER III application explaining how funds were used to respond to learning loss [if CDE has an approved narrative on file; no need to resubmit as part of monitoring]
- At least 20% of allocated funds in the ARP-ESSER III application coded using Funding Source 9414 and each line item references an evidence-based intervention that meets ESEA §8101(21)(A) [LEA ESSER III application is already on file with CDE and does not need to be resubmitted].
- Expenditure reports that demonstrate at least 20% of allocated funds were used for evidence-based interventions, as approved in the ESSER III application, such as:
 - summer learning

(III) promising evidence from at least 1 well-designed and well-implemented correlational study with statistical controls for selection bias; or

(ii)

(I) demonstrates a rationale based on high-quality research findings or positive evaluation that such activity, strategy, or intervention is likely to improve student outcomes or other relevant outcomes; and (II)¹¹ includes ongoing efforts to examine the effects of such activity, strategy, or intervention.

¹¹Margin for subclause (II) of clause (ii) is so in law.

- summer enrichment
- extended day
- comprehensive after school programs
- extended school year programs
- other evidence-based interventions aimed at learning loss
- Links to or citations corresponding to evidence/research that demonstrates the intervention(s) outlined in the application [if using one of the evidence-based interventions specified by the USDE (e.g., summer learning, summer enrichment, extended day), citations/links are not required].
- Evidence demonstrating implementation of the process outlined in the narrative response on how the LEA used data to identify needs, progress monitor, and/or evaluate student academic, social, emotional, or mental health outcomes to ensure that strategies are addressing needs of students (for general student population and any student groups who have been disproportionately impacted), such as:
 - notes from data meetings wherein needs, progress monitoring, or evaluation were discussed,
 - PowerPoint slides that provide an overview of the data used to identify needs, share progress, or evaluation results, or
 - data visualization summarizing student needs, progress, or evaluation results.
- Evidence demonstrating implementation of evidence-based interventions: lesson plans, student participation data, time and effort reports, summer school or afterschool activity schedules, etc

§ 200.332 Requirements for pass-through entities.

(d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

Pass-through entity monitoring of the subrecipient must include:

(1) Reviewing financial and performance reports required by the pass-through entity.

(2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward.

(3) Issuing a management decision for applicable audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by § 200.521.

(4) The pass-through entity is responsible for resolving audit findings specifically related to the subaward and not responsible for resolving crosscutting findings. If a subrecipient has a current Single Audit report posted in the Federal Audit Clearinghouse and has not otherwise been excluded from receipt of Federal funding (e.g., has been debarred or suspended), the pass-through entity may rely on the subrecipient's cognizant audit agency or cognizant oversight agency to perform audit follow-up and make management decisions related to cross-cutting findings in accordance with section § 200.513(a)(3)(vii). Such reliance does not eliminate the responsibility of the pass-through entity to issue subawards that conform to

Demonstration of Compliance

- Funds are used for authorized purposes only, meaning funded and implemented activities match the application for funds as approved by CDE.
- Funded and implemented activities comply with federal statutes, regulations, and terms and conditions of the grant program, including those outlined in the application, assurances, and grant award letters.
- Funded and implemented activities must be reasonable - based on a prudent person's judgment, align with similar activities funded with other funds, align with fair market values for such items, with additional considerations made for the LEA's geographical area and the accessibility of items, or be the most cost-effective way to implement such an activity/purchase such items.
- Funded and implemented activities must be necessary to meet the program performance goals and intended purposes (i.e., are allocable to the program).
- For ESEA programs in the Consolidated Application:
 - Activities must be allocable, meaning that funded activities or items were necessary to
 - Title I, Part A - provide all children a significant opportunity to receive a fair, equitable, and high-quality education, and to close educational gaps.
 - Title I, Part D - (1) to improve educational services for children and youth in local, tribal, and State institutions for neglected or delinquent children and youth so that such children and youth have the opportunity to meet the same challenging State academic standards that all children in the State are expected to meet; (2) to provide such children and youth with the services needed to make a successful transition from institutionalization to further schooling or employment; and (3) to prevent at-risk youth from dropping out of school, and to provide dropouts, and children and youth returning from correctional facilities or institutions for neglected or delinquent children and youth, with

agency and award-specific requirements, to manage risk through ongoing subaward monitoring, and to monitor the status of the findings that are specifically related to the subaward.

(e) Depending upon the pass-through entity's assessment of risk posed by the subrecipient (as described in paragraph (b) of this section), the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals:

- (1) Providing subrecipients with training and technical assistance on program-related matters; and
- (2) Performing on-site reviews of the subrecipient's program operations;
- (3) Arranging for agreed-upon-procedures engagements as described in § 200.425.

SEC. 1001. [20 U.S.C. 6301] STATEMENT OF PURPOSE.

The purpose of this title is to provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.

SEC. 1401. [20 U.S.C. 6421] PURPOSE AND PROGRAM

AUTHORIZATION. (a) PURPOSE.—It is the purpose of this part—

- (1) to improve educational services for children and youth in local, tribal, and State institutions for neglected or delinquent children and youth so that such children and youth have the opportunity to meet the same challenging State academic standards that all children in the State are expected to meet;
- (2) to provide such children and youth with the services needed to make a successful transition from institutionalization to further schooling or employment; and (3) to prevent at-risk youth from dropping out of school, and to provide dropouts, and children and youth returning from correctional facilities or institutions for neglected or delinquent children and youth, with a support system to

a support system to ensure their continued education and the involvement of their families and communities.

- ❑ Title II, Part A - increase student achievement consistent with the challenging state academic standards; improve quality and effectiveness of teachers, principals, and other school leaders; and increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement, in schools, and provide low-income and minority students greater access to effective teachers, principals, and other school leaders.
- ❑ Title III, Part A - (1) help ensure that English learners, including immigrant children and youth, attain English proficiency and develop high levels of academic achievement in English; (2) to assist all English learners, including immigrant children and youth, to achieve at high levels in academic subjects so that all English learners can meet the same challenging State academic standards that all children are expected to meet; (3) to assist teachers (including preschool teachers), principals and other school leaders, State educational agencies, local educational agencies, and schools in establishing, implementing, and sustaining effective language instruction educational programs designed to assist in teaching English learners, including immigrant children and youth; (4) to assist teachers (including preschool teachers), principals and other school leaders, State educational agencies, and local educational agencies to develop and enhance their capacity to provide effective instructional programs designed to prepare English learners, including immigrant children and youth, to enter all-English instructional settings; and (5) to promote parental, family, and community participation in language instruction educational programs for the parents, families, and communities of English learners.
- ❑ Title IV, Part A - (1) provide all students with access to a well-rounded education; (2) improve school conditions for student learning; and (3) improve the use of technology in order to improve the academic achievement and digital literacy of all students.
- ❑ Title V, Part B - to address the unique needs of rural school districts.

❑ For ESSER:

ensure their continued education and the involvement of their families and communities.

SEC. 2001. [20 U.S.C. 6601] PURPOSE.

The purpose of this title is to provide grants to State educational agencies and subgrants to local educational agencies to—

- (1) increase student achievement consistent with the challenging State academic standards;*
- (2) improve the quality and effectiveness of teachers, principals, and other school leaders;*
- (3) increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and provide low-income and minority students greater access to effective teachers, principals, and other school leaders.*

SEC. 3102.[20 U.S.C. 6812] PURPOSES.

The purposes of this part are—

- (1) to help ensure that English learners, including immigrant children and youth, attain English proficiency and develop high levels of academic achievement in English;*
- (2) to assist all English learners, including immigrant children and youth, to achieve at high levels in academic subjects so that all English learners can meet the same challenging State academic standards that all children are expected to meet;*
- (3) to assist teachers (including preschool teachers), principals and other school leaders, State educational agencies, local educational agencies, and schools in establishing, implementing, and sustaining effective language instruction educational programs designed to assist in teaching English learners, including immigrant children and youth;*
- (4) to assist teachers (including preschool teachers), principals and other school leaders, State educational agencies, and local educational agencies to develop and enhance their capacity to*

- ❑ Activities must be allocable, meaning that funded activities or items were made necessary as a result of the COVID-19 pandemic and were necessary in order for the LEA to respond to, prepare for, or prevent the spread of COVID-19.
- ❑ ESSER-funded activities were obligated within the performance period (on or after March 13, 2020) and prior to September 30, 2022 for ESSER I and September 30, 2023 for ESSER II, and prior to September 30, 2024 for ARP-ESSER III.

Examples of Evidence

- An approved LEA Plan/application for funds that describes activities that are reasonable and necessary to meet the program intent. [CDE already has on file; no need to resubmit any evidence as part of monitoring.]
- Expenditure detail reports that demonstrate the use of funds for allowable activities described in the application for funds submitted to and approved by CDE.
- Documentation that demonstrates that the program intent has been met and/or program goals have been achieved. For example, an LEA could submit performance data for Title I schools that shows student achievement has been improved or local program evaluation results that demonstrate impact of funded activities.
- Additional documentation:
 - If funds were used to purchase equipment, supplies, and/or materials: submit invoices and/or inventory of equipment
 - If funds were used to provide professional development: submit PD content such as agendas and materials, induction documents, conference registration
 - If funds were used to provide FTE: submit samples of staff time and effort

provide effective instructional programs designed to prepare English learners, including immigrant children and youth, to enter all-English instructional settings; and
(5) to promote parental, family, and community participation in language instruction educational programs for the parents, families, and communities of English learners.

SEC. 4101. [20 U.S.C. 7111] PURPOSE.

The purpose of this subpart is to improve students' academic achievement by increasing the capacity of States, local educational agencies, schools, and local communities to—
(1) provide all students with access to a well-rounded education;
(2) improve school conditions for student learning; and
(3) improve the use of technology in order to improve the academic achievement and digital literacy of all students.

CARES Act (ESSER I):

All activities and expenditures align with those described in the approved ESSER I application and are in compliance with CARES Act Sec. 18003(d)(1-12).

ESSER II:

All activities and expenditures align with those described in the approved ESSER II application and are in compliance with CRSAA Sec. 313(d)(1-15).

ARP ESSER III:

All activities and expenditures align with those described in the approved ARP-ESSER III application and are in compliance with ARP Act Sec. 2001(e)(1) and 2001(e)(2)(A-J).

All ESSER-funded activities must also be reasonable and allocable (necessary to respond to, prepare for, or prevent the spread of COVID-19).

SEC. 427. [20 U.S.C. 1228a] EQUITY FOR STUDENTS, TEACHERS, AND OTHER PROGRAM BENEFICIARIES

(b) The Secretary shall require each applicant for assistance under an applicable program (other than an individual) to develop and describe in such applicant's application the steps such applicant proposes to take to ensure equitable access to, and equitable participation in, the project or activity to be conducted with such assistance, by addressing the special needs of students, teachers, and other program beneficiaries in order to overcome barriers to equitable participation, including barriers based on gender, race, color, national origin, disability, and age.

Demonstration of Compliance

- ❑ The LEA has a process in place that is used to ensure equitable access to, or equitable participation in, activities funded with federal funds.
- ❑ Documentation that the district is implementing the steps outlined in the GEPA statement to ensure equitable access to, and participation in, its federally-assisted programs for students, teachers, and other program beneficiaries with special needs and that each program has been administered in accordance with applicable statutes and regulations.
- ❑ GEPA statement(s) outlining the steps the LEA will take to overcome any barriers to ensure that teachers and students have equitable access to programs and opportunities provided with federal grant funds.

Examples of Evidence

- Information from a comprehensive needs assessment process or UIP that was used to develop a GEPA response describing the steps the LEA has taken to overcome any barriers that impede equal access or participation in federally funded activities.
- Narrative explaining how, when and by whom the steps are being implemented
- Additional documentation could include:
 - An employee handbook/how to manual for implementing the steps outlined in the GEPA statement
 - Job description of the individual(s) responsible for implementation of the action steps outline in the GEPA statement
 - Meeting agenda/notes regarding the implementation of action steps outlined in the GEPA statement

Fiscal Requirements [FR]

Subrecipient monitoring is required to be performed by the Pass-Through Entity for all Federal Funds (2C.F.R.200.332 b - h)

FR 1.7 Proportionate Share

ESEA Sec. 1117(a)(4)(A)(i-ii), 1117(c)(1);
CARES Act Sec. 18005(a)

SEC. 1117. [20 U.S.C. 6320] PARTICIPATION OF CHILDREN ENROLLED IN PRIVATE SCHOOLS.

(a) GENERAL REQUIREMENT.—

(4) EXPENDITURES.—

(A) DETERMINATION.—

(i) IN GENERAL.—Expenditures for educational services and other benefits to eligible private school children shall be equal to the proportion of funds allocated to participating school attendance areas based on the number of children from low-income families who attend private schools.

(ii) PROPORTIONAL SHARE.—The proportional share of funds shall be determined based on the total amount of funds received by the local educational agency under this part prior to any allowable expenditures or transfers by the local educational agency.

(c) ALLOCATION FOR EQUITABLE SERVICE TO PRIVATE SCHOOL STUDENTS.—

(1) CALCULATION.—A local educational agency shall have the final authority, consistent with this section, to calculate the number of children, ages 5 through 17, who are from low income families and attend private schools by—

(A) using the same measure of low income used to count public school children;

(B) using the results of a survey that, to the extent possible, protects the identity of families of private school students, and allowing such survey results to be extrapolated if complete actual data are unavailable;

Demonstration of Compliance

- Each LEA must have a process that it follows for determining and distributing the proportionate share of federal funds to provide equitable services to non-public schools.

Examples of Evidence

- Documentation of data used to calculate the proportionate share in the Consolidated Application platform or ESSER I Application platform.
- The budget reflects the proportionate share using the Non-Public School Set Aside Funding Source
- A description of how the needs of the non-public schools discussed during the consultation process were used to distribute funds amongst participating non-public schools
 - for example: per-pupil amount, needs-based, specific requests from non-public schools
- Verification of addresses for students residing within Title I, Part A school boundary for both students attending non-public schools and public schools.
- Consultation forms [Please **only** submit any forms **not** previously submitted as part of the application for funds. CDE will automatically check any forms submitted as part of the application process.]

(C) applying the low-income percentage of each participating public school attendance area, determined pursuant to this section, to the number of private school children who reside in that school attendance area; or

(D) using an equated measure of low income correlated with the measure of low income used to count public school children.

ASSISTANCE TO NON-PUBLIC SCHOOLS

SEC. 18005. (a) IN GENERAL.—A local educational agency receiving funds under sections 18002 or 18003 of this title shall provide equitable services in the same manner as provided under section 1117 of the ESEA of 1965 to students and teachers in non-public schools, as determined in consultation with representatives of non-public schools.

ESSER II/ARP ESSER III

Not Applicable

SEC. 2004. MAINTENANCE OF EFFORT AND MAINTENANCE OF EQUITY.

(c) LOCAL EDUCATIONAL AGENCY MAINTENANCE OF EQUITY FOR HIGH-POVERTY SCHOOLS.—

(1) IN GENERAL.—As a condition of receiving funds under section 2001, a local educational agency shall not, in fiscal year 2022 or 2023—

(A) reduce per-pupil funding (from combined State and local funding) for any high-poverty school served by such local educational agency by an amount that exceeds—

(i) the total reduction in local educational agency funding (from combined State and local funding) for all schools served by the local educational agency in such fiscal year (if any); divided by

(ii) the number of children enrolled in all schools served by the local educational agency in such fiscal year; or

(B) reduce per-pupil, full-time equivalent staff in any high-poverty school by an amount that exceeds—

(i) the total reduction in full-time equivalent staff in all schools served by such local educational agency in such fiscal year (if any); divided by

(ii) the number of children enrolled in all schools served by the local educational agency in such fiscal year.

(2) EXCEPTION.—Paragraph (1) shall not apply to a local educational agency in fiscal year 2022 or 2023 that meets at least 1 of the following criteria in such fiscal year:

(A) Such local educational agency has a total enrollment of less than 1,000 students.

(B) Such local educational agency operates a single school.

Demonstration of Compliance

- In FY 2022 and 2023, per-pupil funding and per-pupil FTE staff at high poverty schools were not reduced by an amount that exceeds the total reduction in funding for all schools as compared to the comparison year.¹
 - High poverty schools are defined as the top 25% of schools, including charter schools, in the LEA based on the percentage of economically disadvantaged students (i.e., free and reduced meal counts reported in Student October).

Note: If possible, this will be established by state data. If not, the LEA will have the opportunity to provide additional information to establish compliance.

Examples of Evidence (only needed if state did not determine compliance)

- Any data table, summary, or spreadsheet comparing state and local allocations² for fiscal years 2022 and 2023 against the comparison year. Data should demonstrate that:
 - Schools in the highest poverty quartile did not have a greater per-pupil reduction than the average reduction for all schools.
 - Schools in the highest poverty quartile did not have a greater reduction in FTE[2] per-pupil than the average reduction for all schools.
- Narrative explaining exceptional circumstances that could have resulted in an exception from this statutory indicator, as described in section 2.D.

¹ This does not apply to LEAs who meet the exceptions listed under the statutory indicator, section 2.A-D.

² An LEA generally includes all sources of State and local funds the LEA has available for current expenditures for free public education. (See section 8101(12) of the ESEA.) Current expenditures do not include dedicated funds for capital outlays and debt service, support from private donors, such as charitable contributions that corporations or individuals make to elementary and secondary education. The LEA must use consistent funding sources from year to year and document its sources of data. and if an LEA can document a one-time disbursement for a specific purpose (e.g., a revenue surplus that was distributed only for one year), then those funds may be excluded from MOEquity calculations. These data should be consistent with sources of State and local funding that an LEA uses to report for the purposes of per-pupil expenditures in section 1111(h)(1)(C)(x) of the ESEA.

(C) Such local educational agency serves all students within each grade span with a single school.

(D) Such local educational agency demonstrates an exceptional or uncontrollable circumstance, such as unpredictable changes in student enrollment or a precipitous decline in the financial resources of such agency, as determined by the Secretary of Education.

SEC. 1118. [20 U.S.C. 6321] FISCAL REQUIREMENTS.

(a) MAINTENANCE OF EFFORT.—A local educational agency may receive funds under this part for any fiscal year only if the State educational agency involved finds that the local educational agency has maintained the agency’s fiscal effort in accordance with section 8521.

SEC. 8521. [20 U.S.C. 7901] MAINTENANCE OF EFFORT.

(a) IN GENERAL.—A local educational agency may receive funds under a covered program for any fiscal year only if the State educational agency finds that either the combined fiscal effort per student or the aggregate expenditures of the agency and the State with respect to the provision of free public education by the agency for the preceding fiscal year was not less than 90 percent of the combined fiscal effort or aggregate expenditures for the second preceding fiscal year, subject to the requirements of subsection (b).

(b) REDUCTION IN CASE OF FAILURE TO MEET.—

(1) IN GENERAL.—The State educational agency shall reduce the amount of the allocation of funds under a covered program in any fiscal year in the exact proportion by which a local educational agency fails to meet the requirement of subsection (a) of this section by falling below 90 percent of both the combined fiscal effort per student and aggregate expenditures (using the measure most favorable to the local agency), if such local educational agency has also failed to meet such requirement (as determined using the measure most favorable to the local agency) for 1 or more of the 5 immediately preceding fiscal years.

(2) SPECIAL RULE.—No such lesser amount shall be used for computing the effort required under subsection (a) of this section for subsequent years.

(c) WAIVER.—The Secretary may waive the requirements of this section if the Secretary determines that a waiver would be equitable due to—

Demonstration of Compliance

- LEA provides a consistent (no less than 90 percent of the previous year’s allocation) level of financial support to each public school within the LEA.

Examples of Evidence

- CDE annually calculates the fiscal effort of each LEA, both the combined fiscal effort per student and the aggregate state and local expenditures of the LEA, to determine whether MOE requirements have been met through either method.

The LEA does **not** need to submit any documentation. Any followup regarding Maintenance of Effort will occur directly between the district and school finance to determine the impact on future allocations. CDE completed calculations can be accessed by following this link: (<http://www.cde.state.co.us/cdefinance/sffpstablecontents>).

(1) exceptional or uncontrollable circumstances, such as a natural disaster or a change in the organizational structure of the local educational agency; or
(2) a precipitous decline in the financial resources of the local educational agency.

SEC. 1117. [20 U.S.C. 6320] PARTICIPATION OF CHILDREN ENROLLED IN PRIVATE SCHOOLS.

(d) PUBLIC CONTROL OF FUNDS.—

(1) IN GENERAL.—The control of funds provided under this part, and title to materials, equipment, and property purchased with such funds, shall be in a public agency, and a public agency shall administer such funds, materials, equipment, and property.

(2) PROVISION OF SERVICES.—

(A) PROVIDER.—The provision of services under this section shall be provided— (i) by employees of a public agency; or (ii) through contract by such public agency with an individual, association, agency, or organization.

(B) REQUIREMENT.—In the provision of such services, such employee, individual, association, agency, or organization shall be independent of such private school and of any religious organization, and such employment or contract shall be under the control and supervision of such public agency.

SEC. 8501. [20 U.S.C. 7881] PARTICIPATION BY PRIVATE SCHOOL CHILDREN AND TEACHERS.

(d) PUBLIC CONTROL OF FUNDS.—

(1) IN GENERAL.—The control of funds used to provide services under this section, and title to materials, equipment, and property purchased with those funds, shall be in a public agency for the uses and purposes provided in this Act, and a public agency shall administer the funds and property.

(2) PROVISION OF SERVICES.—

(A) IN GENERAL.—The provision of services under this section shall be provided—

(i) by employees of a public agency; or

Demonstration of Compliance

- Fiscal plans and procedures demonstrate control of funds and acquired property.

Examples of Evidence

- Documentation of requests from non-public school(s) for needed items and the documentation that items were purchased by the LEA on behalf of the non-public school(s)
- Inventory reports, spreadsheets, or documents that itemize the inventory provided to non-public schools
- Description of the inventory process for tracking property
- Local accounting policy that outlines the process for maintaining control of funds and tracking property
- Documentation of purchasing process
- Expenditure detail for all purchases made on behalf of the non-public school(s)

(ii) through contract by the public agency with an individual, association, agency, organization, or other entity.

(B) INDEPENDENCE; PUBLIC AGENCY.—In the provision of those services, the employee, person, association, agency, organization, or other entity shall be independent of the private school and of any religious organization, and the employment or contract shall be under the control and supervision of the public agency.

(C) COMMINGLING OF FUNDS PROHIBITED.—Funds used to provide services under this section shall not be commingled with non-Federal funds.

SEC. 18005. ASSISTANCE TO NON-PUBLIC SCHOOLS

(b) PUBLIC CONTROL OF FUNDS.—The control of funds for the services and assistance provided to a non-public school under subsection (a), and title to materials, equipment, and property purchased with such funds, shall be in a public agency, and a public agency shall administer such funds, materials, equipment, and property and shall provide such services (or may contract for the provision of such services with a public or private entity).

§ 200.64 Factors for determining equitable participation of private school children.

(a) Equal expenditures.

(1) Funds expended by an LEA under this subpart for services for eligible private school children in the aggregate must be equal to the proportion of funds generated by private school children from low-income families who reside in participating public school attendance areas under paragraph (a)(2) of this section.

(2) An LEA must determine the proportional share of funds available for services for eligible private school children based on the total amount of funds received by the LEA under subpart 2 of part A of title I of the ESEA prior to any allowable expenditures or transfers by the LEA.

SEC. 1117. [20 U.S.C. 6320] PARTICIPATION OF CHILDREN ENROLLED IN PRIVATE SCHOOLS.

(a) GENERAL REQUIREMENT.—

(2) SECULAR, NEUTRAL, NONIDEOLOGICAL.—Such educational services or other benefits, including materials and equipment, shall be secular, neutral, and nonideological.

SEC. 8501. [20 U.S.C. 7881] PARTICIPATION BY PRIVATE SCHOOL CHILDREN AND TEACHERS.

(a) PRIVATE SCHOOL PARTICIPATION.—

(2) SECULAR, NEUTRAL, AND NONIDEOLOGICAL SERVICES OR BENEFITS.—Educational services or other benefits, including materials and equipment, provided under this section, shall be secular, neutral, and nonideological.

SEC. 18005. ASSISTANCE TO NON-PUBLIC SCHOOLS

(a) IN GENERAL.—A local educational agency receiving funds under sections 18002 or 18003 of this title shall provide equitable services in the same manner as provided under section 1117 of the ESEA of 1965 to students and teachers in non-public schools, as determined in consultation with representatives of non-public schools.

Demonstration of Compliance

- All equitable services provided with federal funds were for activities that are secular, neutral, and non-ideological.
- Evidence of alignment between the consultation forms and the proposed budget submitted through the application for funds. Additional changes to activities may be made during the ongoing consultation process.
- Implemented activities match those described in the approved budget items from the application for funds.

Examples of Evidence

- Expenditure report line item detail, action plan, budget, or other planning documents that demonstrate the use of funds for non-public school purchases.
- As applicable:
 - Invoices for books or supplies/materials purchased
 - Scope of work, contract, subcontractor/vendor agreements for providing equitable services
 - Inventory list of technology and/or equipment
 - Documentation of non-public school staff attending professional development opportunities that were part of the planned equitable services in the application for funds (as applicable)
 - Professional development material (agendas, PowerPoint, booklets) to demonstrate that the content was secular, neutral, and non-ideological
 - Documentation (abstracts, summaries, overviews) that the content of instructional materials purchased is secular, neutral, and non-ideological

§ 200.313 Equipment.

(d) Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place will, as a minimum, meet the following requirements:

(1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

(2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

(3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

(4) Adequate maintenance procedures must be developed to keep the property in good condition.

(5) If the non-Federal entity is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

OBJECT Code/Definitions for Usage

0600: 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

Demonstration of Compliance

- The LEA utilizes an inventory and tracking system for supplies and equipment purchased with Federal funds that aligns with written policy and/or procedures and meets the following requirements to safeguard all assets. This would include the allowance of technology items to be checked out/loaned to students and staff.
- Documented physical inventory reports and status, at a minimum, every two years.
- LEA's written inventory procedures must include the following:
 - process performed when inventory is received;
 - process describing what type of property is tagged and what position/office performs the tagging;
 - process to adjust the inventory records in the event the property is sold, lost, or stolen, or cannot be repaired.
- Inventory Records should include at a minimum:
 - Serial number or other identification number
 - Source of funding for the property, including FAIN# (Federal Award Identification Number); and CFDA#
 - Title owner/holder
 - Acquisition date
 - Acquisition cost
 - Percentage of cost related to Federal participation for the program under which the property was acquired (when not fully funded with federal funds)
 - Location of equipment
 - Any ultimate disposition data including the date of disposal and sale price of the property, federal release of title/approval to dispose.

Examples of Evidence

- Written procedures
- Current Inventory list
 - Check out procedures, to include current disposition and location of items, as well as Inventory Records Requirements in Property and Equipment section.

0730: 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. Usually this criteria requires equipment costing above a certain dollar amount to be capitalized. Capitalized equipment must be coded with an object 0730

0735: 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

SEC. 8306. [20 U.S.C. 7846] OTHER GENERAL ASSURANCES.

(a) ASSURANCES.—Any applicant, other than a State educational agency that submits a plan or application under this Act, shall have on file with the State educational agency a single set of assurances, applicable to each program for which a plan or application is submitted, that provides that—

(2)

(A) the control of funds provided under each such program and title to property acquired with program funds will be in a public agency or in a eligible private agency, institution, organization, or Indian tribe, if the law authorizing the program provides for assistance to those entities; and

(B) the public agency, eligible private agency, institution, or organization, or Indian tribe will administer the funds and property to the extent required by the authorizing statutes;....

§ 200.302 Financial management.

(b) The financial management system of each non-Federal entity must provide for the following (see also §§ 200.334, 200.335, 200.336, and 200.337):

(1) Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award

identification must include, as applicable, the Assistance Listings title and number, Federal award identification number and year, name of the Federal agency, and name of the pass-through entity, if any.

(2) Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§ 200.328 and 200.329. If a Federal awarding agency requires reporting on an accrual basis from a recipient that maintains its records on other than an accrual basis,

Demonstration of Compliance

- LEAs must expend and account for Federal funds in accordance with Federal and State laws and procedures for expending and accounting for these funds. LEA's accounting systems must satisfy Federal and State requirements regarding the ability to track the use of funds and permit the disclosure of financial results. LEAs must follow written procedures for determining cost allowability and must have effective control over all funds.
- Awards are received and expended under the programs for which they were received.
- Accurate, current, and complete disclosure of the financial results of each award.
- Records that identify the source and application of funds for federally funded activities.
- Effective control over and accountability for all funds, property, and other assets to assure that they are used solely for authorized purposes.
- Comparison of expenditures to budget amounts, to include a system/process in place to prevent over budgeted expenditures.
- Written procedures to implement payments.
- Written procedures to determine allowability of costs.

Examples of Evidence

- Generate report of budget to actual amounts (interim financial report generated from proprietary accounting system, general ledger).
- LEA revenue and expenditure detail report. Policy/procedure representing the requirement for federal funds being managed independently of all other funds.

the recipient must not be required to establish an accrual accounting system. This recipient may develop accrual data for its reports on the basis of an analysis of the documentation on hand. Similarly, a pass-through entity must not require a subrecipient to establish an accrual accounting system and must allow the subrecipient to develop accrual data for its reports on the basis of an analysis of the documentation on hand.

(3) Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, financial obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

(4) Effective control over, and accountability for, all funds, property, and other assets. The non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes. See § 200.303.

(5) Comparison of expenditures with budget amounts for each Federal award.

(6) Written procedures to implement the requirements of § 200.305.

(7) Written procedures for determining the allowability of costs in accordance with subpart E of this part and the terms and conditions of the Federal award.

§ 76.702 Fiscal control and fund accounting procedures.

A State and a subgrantee shall use fiscal control and fund accounting procedures that insure proper disbursement of and accounting for Federal funds.

§ 200.430 Compensation - personal services.

(i) Standards for Documentation of Personnel Expenses

(1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

(i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;

(ii) Be incorporated into the official records of the non-Federal entity;

(iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS);

(iv) Encompass federally-assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;

(v) Comply with the established accounting policies and practices of the non-Federal entity (See paragraph (h)(1)(ii) above for treatment of incidental work for IHEs.); and

(vi) [Reserved]

(vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

(viii) Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes, provided that:

(A) The system for establishing the estimates produces reasonable approximations of the activity actually performed;

Demonstration of Compliance

- ❑ The LEA maintains proper time and effort documentation that accounts for 100% of the effort of any employee that is paid in whole or in part with Federal Funds.
- ❑ Personnel activity reports (PAR): If an employee works on multiple activities or cost objectives, a distribution of the employee's salary and wages must be supported by a personnel activity report or equivalent documentation. A PAR must:
 - reflect an after-the-fact distribution of the actual activity of the employee,
 - account for the total activity for which each employee is compensated for the payment period in question,
 - be prepared at least monthly and coincide with one or more pay periods,
 - be approved by an individual (program manager/supervisor) with direct knowledge of the time and activity (effort) performed.
- ❑ Semi-annual certifications are also an allowable form of time and effort tracking for individuals working on a single cost objective. The certifications must include all detail in the PAR description above, but are allowed to be completed on a semi-annual basis.

Examples of Evidence

- Written procedures for documenting time and effort to include approval and allocations of labor expenditures which tie to PAR/semi-annual certification, financial payroll reporting, general ledger reporting, and support of program objectives.
- Semi-annual certification (single cost objective 100%)
- Personnel Activity Reports (PARs) (multiple cost objectives)
- Substitute system (multiple cost objectives with predetermined, set schedule, must be pre-approved by CDE)

(B) Significant changes in the corresponding work activity (as defined by the non-Federal entity's written policies) are identified and entered into the records in a timely manner. Short term (such as one or two months) fluctuation between workload categories need not be considered as long as the distribution of salaries and wages is reasonable over the longer term; and

(C) The non-Federal entity's system of internal controls includes processes to review after-the-fact interim charges made to a Federal award based on budget estimates. All necessary adjustment must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

(5) For states, local governments and Indian tribes, substitute processes or systems for allocating salaries and wages to Federal awards may be used in place of or in addition to the records described in paragraph (1) if approved by the cognizant agency for indirect cost. Such systems may include, but are not limited to, random moment sampling, "rolling" time studies, case counts, or other quantifiable measures of work performed.

- 1) *Financial Management System*
2 CFR 200.302(b)(1-4); 34 CFR 75.730
- 2) *Cash Management System*
2 CFR 200.302(b)(6)
- 3) *Allowability of Costs*
2 CFR 200.403-405
- 4) *Procurement*
2 CFR 200.318(a)
- 4a) *Conflict of Interest*
2 CFR 200.318(c)(1)
- 5) *Travel*
2 CFR 200.475
- 6) *Property*
2 CFR 200.3, 2 CFR 200.439
- 7) *Personally Identified Information*
2 CFR 200.338, 34 CFR 75.740
- 8) *Records Retention*
2 CFR 200.334

Demonstration of Compliance

- Policies, procedures and/or desk-level procedures exist for each of the required items.

Examples of Evidence

- Policies that meet all requirements relating to:
 - 1) Financial Management System (levels of approval, handbook, grant approval process, internal procedures, evidence federal funds are tracked separately from other funds, board policies, budget to actual reporting, separation of duties)
 - 2) Cash Management System (policy/procedure to ensure CMA is adhered to, district does not draw down funds in advance of expenditure for federal funds)
 - 3) Allowability of Costs (process for reviewing expenditures to ensure they are allocable, allowable, reasonable, necessary and align to the program objectives)
 - 4) Procurement (proper levels of approval for purchase cost levels, separation of duties, MicroPurchase thresholds are followed, proper and complete documentation)
 - 4a) Conflict of Interest- policy/procedure for safeguarding against and notification to pass through entity of potential conflict
 - 5) Travel (proper levels of approval, reasonable and necessary, when are costs are actually obligated and process for determination)
 - 6) Property (are internal capital expenditure processes followed consistently) and inventory (inventory, tracking, and disposition procedures)
 - 7) Personally Identified Information - policy/procedure for safeguarding
 - 8) Records Retention (where stored, how, and what process is followed for destruction)

§ 200.318 General procurement standards.

The non-Federal entity must have and use documented procurement procedures, consistent with State, local, and tribal laws and regulations and the standards of this section, for the acquisition of property or services required under a Federal award or subaward. The non-Federal entity's documented procurement procedures must conform to the procurement standards identified in §§ 200.317 through 200.327.

§ 200.319 Competition.

All procurement transactions for the acquisition of property or services required under a Federal award must be conducted in a manner providing full and open competition consistent with the standards of this section and § 200.320.

§ 200.320 Methods of procurement to be followed.

The non-Federal entity must have and use documented procurement procedures, consistent with the standards of this section and §§ 200.317, 200.318, and 200.319 for any of the following methods of procurement used for the acquisition of property or services required under a Federal award or sub-award.

- (a) Informal procurement methods.*
- (b) Formal procurement methods.*
- (c) Noncompetitive procurement.*

Demonstration of Compliance

- The LEA uses its own documented procurement procedures which reflect applicable State and local laws and regulations, provided that the procurement conform to applicable Federal law and the standards identified in regulatory guidance.
- If the LEA's internal policy and/or procedures is less restrictive than federal procurement regulations, the federal regulation is followed.
- The LEA has a written procedure for procurement transactions, including vendor selection process. The procedures shall also describe the method(s) of procurement chosen by the LEA in regards to:
 - micro purchases;
 - small purchases;
 - sealed bids;
 - competitive proposals;
 - non-competitive (sole source) proposals, detail around conflicts of interest, approval authority, and separation of duties.

Examples of Evidence

- Sample evidence or contracts from a variety of purchases:
 - a) micro purchases;
 - b) small purchases;
 - c) sealed bids;
 - d) competitive proposals;
 - e) non-competitive (sole source) proposals.
- All evidence should include approvals for procurement, rationale pertaining to the type of procurement process used, receipts, receiving documents/packing slips; copies of competitive pricing/bids, copy of payment, canceled check/pCard. If services or contract, include a copy of contract and invoice for services.
- Supporting documentation should support the internal policy/procedures for each type of procurement used. For instance, for small purchases, a simple print out from vendor websites showing price and availability can substantiate the vendor chosen. It is also a good practice to indicate on the receipt what cost objective/budget line item the purchase is supporting.

§ 200.303 Internal controls.

The non-Federal entity must:

(e) Take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

Demonstration of Compliance

- The LEA takes reasonable measures to safeguard and protect Personally Identifiable Information (PII).
- The LEA has policies and procedures in place regarding the protection of PII for students and staff.

Examples of Evidence

- Reports or public facing websites demonstrating redacted information.
- Policy and/or procedures regarding protection of PII (vendors, internal, students)

§ 200.112 Conflict of interest.

The Federal awarding agency must establish conflict of interest policies for Federal awards. The non-Federal entity must disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity in accordance with applicable Federal awarding agency policy.

§ 200.113 Mandatory disclosures.

The non-Federal entity or applicant for a Federal award must disclose, in a timely manner, in writing to the Federal awarding agency or pass-through entity all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award. Non-Federal entities that have received a Federal award including the term and condition outlined in appendix XII to this part are required to report certain civil, criminal, or administrative proceedings to SAM (currently FAPIIS). Failure to make required disclosures can result in any of the remedies described in § 200.339. (See also 2 CFR part 180, 31 U.S.C. 3321, and 41 U.S.C. 2313.)

§ 200.214 Suspension and debarment.

Non-Federal entities are subject to the non-procurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, [2 CFR part 180](#). The regulations in [2 CFR part 180](#) restrict awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.

Demonstration of Compliance

- The LEA has procedures to identify and disclose in writing any violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award to the Federal awarding agency or pass-through entity in accordance with policy.
- The LEA has procedures to identify and disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity in accordance with policy.
- The LEA has a procedure to identify and refrain from engaging with certain parties that are debarred, suspended or otherwise ineligible for participation in Federal assistance programs or activities.

Examples of Evidence

- Written policy/procedures identifying district process to ensure Ethical Transparency and examples of process, to include disclosure to pass-through of any violation including fraud, waste, abuse, or conflicts of interest.
- Documentation in procurement support indicating the review of debarred status for vendors, contractors, and providers.

§ 200.303 Internal controls.

The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).*
- (b) Comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal awards.*
- (c) Evaluate and monitor the non-Federal entity's compliance with statutes, regulations and the terms and conditions of Federal awards.*
- (d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.*
- (e) Take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.*

Demonstration of Compliance

- The LEA must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.
- LEAs are required to minimize the time elapsing between transfer of funds from U.S. or State Treasury (or pass through) and disbursement, so as not to exceed 3 days. CDE requires that all federal awards be managed on a reimbursement basis.
- The LEA has internal controls in place that identify:
 - Accounting Functions, to include requests for funds reimbursement, general accounting functions (coding expenditures, managing accounts payable, etc.)
 - Cash Management/treasury functions to include interest liability
 - Process and procedures for the internal accounting system to track obligations, unobligated balances and interest earned, and how these are monitored.
 - Policy/procedures for review and approval of all federally funded expenditures, obligations, payroll expenditures, requests for funds and interim and annual reporting.
 - Policy/procedures in place for ensuring separation of duties as well as review process for expenditures, time and effort, etc.

Examples of Evidence

- Written procedures for general ledger and payment systems
- Authorized requestors are updated appropriately identified to CDE via the Consolidated Application or email
- Audit/Single Audit
- Corrective Action for prior year findings on internal control

SEC. 8306. [20 U.S.C. 7846] OTHER GENERAL ASSURANCES.

(a) ASSURANCES.—Any applicant, other than a State educational agency that submits a plan or application under this Act, shall have on file with the State educational agency a single set of assurances, applicable to each program for which a plan or application is submitted, that provides that—

(2)

(A) the control of funds provided under each such program and title to property acquired with program funds will be in a public agency or in a eligible private agency, institution, organization, or Indian tribe, if the law authorizing the program provides for assistance to those entities; and

(B) the public agency, eligible private agency, institution, or organization, or Indian tribe will administer the funds and property to the extent required by the authorizing statutes;

§ 200.400 Policy guide.

The application of these cost principles is based on the fundamental premises that:

(a) The non-Federal entity is responsible for the efficient and effective administration of the Federal award through the application of sound management practices.

(b) The non-Federal entity assumes responsibility for administering Federal funds in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the Federal award.

(c) The non-Federal entity, in recognition of its own unique combination of staff, facilities, and experience, has the primary responsibility for employing whatever form of sound organization and management techniques may be necessary in order to assure proper and efficient administration of the Federal award.

Demonstration of Compliance

- ❑ The LEA must adhere to the Cost Principles, as applicable per grant award and awarding agency or pass-through entity policy. These principles must be used in determining the allowable costs of work performed by the non-Federal entity under Federal awards. These principles also must be used by the non-Federal entity as a guide in the pricing of fixed-price contracts and subcontracts where costs are used in determining the appropriate price.
- ❑ The LEA has procedures in place for determining allowable and allocable costs.
 - A cost is reasonable if:
 - in its nature and amount, does not exceed the market prices for comparable goods or services for the geographic area;
 - does not exceed what would be incurred by a prudent person;
 - meets requirements imposed by such factors as sound business practices;
 - arm's-length bargaining; Federal, state and other laws and regulations; and terms and conditions of the Federal award.

Examples of Evidence

- Documentation to be included in files supporting the allowability of costs, association to federal award as well as how the activity or cost supports the objective and in support of the required outcomes of the federal award.
- Written procedure for allowable cost and determination of reasonableness
- Procurement policies
- Allowable per program (by statute) and documentation and guides for non-federal entity completing the work under the federal award, indicating what is and is not allowable.

(d) The application of these cost principles should require no significant changes in the internal accounting policies and practices of the non-Federal entity. However, the accounting practices of the non-Federal entity must be consistent with these cost principles and support the accumulation of costs as required by the principles, and must provide for adequate documentation to support costs charged to the Federal award.

(e) In reviewing, negotiating and approving cost allocation plans or indirect cost proposals, the cognizant agency for indirect costs should generally assure that the non-Federal entity is applying these cost accounting principles on a consistent basis during their review and negotiation of indirect cost proposals. Where wide variations exist in the treatment of a given cost item by the non-Federal entity, the reasonableness and equity of such treatments should be fully considered. See the definition of indirect (facilities & administrative (F&A)) costs in § 200.1 of this part.

(f) For non-Federal entities that educate and engage students in research, the dual role of students as both trainees and employees (including pre- and post-doctoral staff) contributing to the completion of Federal awards for research must be recognized in the application of these principles.

(g) The non-Federal entity may not earn or keep any profit resulting from Federal financial assistance, unless explicitly authorized by the terms and conditions of the Federal award. See also § 200.307.

Additional guidance found in §§200.401 through §§200.415 and §§200.420 through §§200.476.

§ 200.308 Revision of budget and program plans.

(a) The approved budget for the Federal award summarizes the financial aspects of the project or program as approved during the Federal award process. It may include either the Federal and non-Federal share (see definition for Federal share in § 200.1) or only the Federal share, depending upon Federal awarding agency requirements. The budget and program plans include considerations for performance and program evaluation purposes whenever required in accordance with the terms and conditions of the award.

(b) Recipients are required to report deviations from budget or project scope or objective, and request prior approvals from Federal awarding agencies for budget and program plan revisions, in accordance with this section.

(c) For non-construction Federal awards, recipients must request prior approvals from Federal awarding agencies for the following program or budget-related reasons:

(1) Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval).

(2) Change in a key person specified in the application or the Federal award.

(3) The disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator.

(4) The inclusion, unless waived by the Federal awarding agency, of costs that require prior approval in accordance with subpart E of this part as applicable.

(5) The transfer of funds budgeted for participant support costs to other categories of expense.

(6) Unless described in the application and funded in the approved Federal awards, the subawarding, transferring or contracting out of any work under a Federal award, including fixed amount subawards as described in § 200.333. This provision does not apply to the acquisition of supplies, material, equipment or general support services.

Demonstration of Compliance

- The LEA can demonstrate that changes to programs or budgets requiring prior approval have been accomplished, with documented CDE approval.

Examples of Evidence

- Post-award revisions have been requested and approved.
- Supporting documentation of allowable changes, requirements/reason for required changes.

(7) Changes in the approved cost-sharing or matching provided by the non-Federal entity.

(8) The need arises for additional Federal funds to complete the project.

§ 200.412 Classification of costs.

There is no universal rule for classifying certain costs as either direct or indirect (F&A) under every accounting system. A cost may be direct with respect to some specific service or function, but indirect with respect to the Federal award or other final cost objective. Therefore, it is essential that each item of cost incurred for the same purpose be treated consistently in like circumstances either as a direct or an indirect (F&A) cost in order to avoid possible double-charging of Federal awards. Guidelines for determining direct and indirect (F&A) costs charged to Federal awards are provided in this subpart.

Demonstration of Compliance

- The LEA ensures that items of cost which are included in a negotiated Indirect Cost Rate base are not also charged to a federal award as a direct cost, as this would result in 'double dipping'.
- The LEA's indirect cost rate is calculated based on actual expenditures versus the allocation.

Examples of Evidence

- General ledger, including indirect cost journal entries.
- Review of Indirect Cost Rate calculation and base costs used.
- Expenditure detail by job class code and object code.
- Records of expenses included in general costs and administrative costs.

§ 76.600 Where to find construction regulations.

(a) A State or a subgrantee that requests program funds for construction, or whose grant or subgrant includes funds for construction, shall comply with the rules on construction that apply to applicants and grantees under 34 CFR 75.600-75.617.

§ 200.439 Equipment and other capital expenditures.

(b) The following rules of allowability must apply to equipment and other capital expenditures:

(1) Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the Federal awarding agency or pass-through entity.

(2) Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5,000 or more have the prior written approval of the Federal awarding agency or pass-through entity.

(3) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior written approval of the Federal awarding agency, or pass-through entity. See § 200.436, for rules on the allowability of depreciation on buildings, capital improvements, and equipment. See also § 200.465.

(4) When approved as a direct charge pursuant to paragraphs (b)(1) through (3) of this section, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the Federal awarding agency.

(5) The unamortized portion of any equipment written off as a result of a change in capitalization levels may be recovered by continuing to claim the otherwise allowable depreciation on the equipment, or

Demonstration of Compliance

- The LEA obtained prior written approval from CDE for any remodeling, renovation, or new construction using federal funds.
- The LEA has complied with all applicable Uniform Guidance requirements and additional federal regulations regarding remodeling, renovation, or new construction.
- All remodeling, renovation, repairs, and new construction costing more than \$2,000 comply with the Davis-Bacon Prevailing Wage Requirements. Specifically, all contractors and subcontractors were paid prevailing wages in the LEA's area.
- Environmental impact survey was completed and concerns have been addressed satisfactorily with the appropriate agency, if applicable.
- Historical building considerations on the structure and surrounding area have been addressed.
- Proper Title and interest are secured by the LEA for a period of the useful life of the building or 50 years.
- The LEA has ensured that the building is in compliance with all federal, state and local health and safety regulations.
- The construction and/or remodel complies with the regulations of the Americans with Disabilities Act.
- The LEA has sufficient funds or a plan to obtain the funds to continue to run and upkeep the building.
- There is proper insurance on all real property and that all disposal meets the Federal guidelines.
- All capital expenditures must also meet local procurement policies.

Examples of Evidence

- Copies of consultation with governmental agencies, architecture plans with building permits, historic and environmental surveys.
- Copies of Title or rental and insurance paperwork.
- Plans for Maintenance of Operations.
- Relevant RFP and or solicitation documents.
- Copies of relevant contracts showing wage agreements.
- Prior Written Approval paperwork (emails, other grants with approval, approved application).

by amortizing the amount to be written off over a period of years negotiated with the Federal cognizant agency for indirect cost.

(6) Cost of equipment disposal. If the non-Federal entity is instructed by the Federal awarding agency to otherwise dispose of or transfer the equipment the costs of such disposal or transfer are allowable.

(7) Equipment and other capital expenditures are unallowable as indirect costs. See § 200.436.

- Copies of input from engineers, architects, or other professionals specifying compliance with requirements listed.
- Written statements from contractors and accompanying documentation to demonstrate prevailing wages have been researched and compiled with when paying contractors and subcontractors (e.g., payment ledgers of wages paid and a copy of the prevailing wage scale for the area).
- Copy of local procurement policies and documentation showing compliance.
- Description of the LEA's process for ensuring compliance with statutory and regulatory requirements of using ESSER funds for construction purposes.
- Any local written policies or protocol documents that summarize the LEA's process for ensuring compliance with statutory and regulatory requirements of using ESSER funds for construction purposes.