Overview

This application allows LEAs (districts and other eligible entities, referred to in this application collectively as districts) to apply for funding for the following federal program: **Fund Code 119, Elementary and Secondary School Emergency Relief (ESSER III) Fund** authorized by the American Rescue Plan Act (2021) (ARPA). While similar to ESSER I and II, funded by the CARES and CRRSA Acts, respectively, there are modifications to the amount of funding for each district, new maintenance of equity requirements, and requirements that each district have two plans (one for returning to in-person learning and one for effective use of ESSER III funds (see below)). *ESSER III does not require districts to provide equitable services to private schools.*

New <u>Maintenance of Equity Requirement</u>

As a condition of receiving its allocation of ESSER III funds, your district must agree to the following for both FY22 and FY23:

- **State and Local funds:** Your district will not reduce the per-pupil allocation of state and local funds to your high-poverty schools by more than the total reduction of these funds to all schools divided by the total number of students enrolled in all of your schools for that fiscal year, and

- **Full-time Equivalent Staff:** Your district will not reduce the per-pupil, full-time equivalent staff in any high-poverty school by an amount that exceeds the total reduction in full-time equivalent staff in all of your schools (if any) divided by the number of students enrolled in all of your schools for that fiscal year.

High-poverty schools means any school that is in the highest quartile (25%) of the district's schools based on the percentage of economically disadvantaged schools served. Your schools with reported economically disadvantaged students by percentage (based on March 2021 SIMS data) will prepopulate on Tab 3 (rounded up to the nearest whole school).

Exceptions: Districts with 1) a single school, 2) a single school per grade, or 3) less than 1,000 enrolled students are not subject to the maintenance of equity requirement.

New <u>In-Person Learning and ESSER III Fund Implementation Plan Requirements</u>

Within 30 days of receiving ESSER III funding, districts must publish on the public pages of their websites a plan for the safe return to in-person instruction and continuity of services. The plan must have been available for public comment, which was considered in plan development. Districts may use their District Reopening Plans submitted to DESE or another plan that the district has in place to meet this plan requirement. You will be asked to indicate your district reopening plan status on Tab 3.

Your district must also submit a plan for the use of ESSER III funds (Implementation Plan), that meets requirements set out by USED, including how the district will use ESSER III funds to: combat learning loss (see required reservation, next paragraph), address the academic, social, emotional, and mental health needs of students, especially those groups most impacted by the pandemic, and other spending and mitigation/prevention information. Stakeholder outreach and input is essential for these plans. This application, fully and thoughtfully completed, will constitute the district's plan, once approved by DESE. See Tab 4 for more information.

New <u>Reservation of 20% of total ESSER III funds to address learning loss</u>

Each district must reserve at least 20% of its ESSER III allocation to address learning loss through the implementation of evidence-based interventions and ensure that those interventions respond to students' social, emotional, and academic needs and address the disproportionate impact of COVID-19 on underserved student subgroups (each major racial and ethnic group, children from low-income families, children with disabilities, English learners, gender, migrant students, students experiencing homelessness and children and youth in foster care).

Application due date is Monday, October 4, 2021. A start date cannot be given until you have submitted a substantially approvable application and budget for the grant. While applications are available and may be submitted prior to July 1, 2021, the earliest start date for this grant is July 1, 2021. If you have questions about these deadlines, please contact your federal grants liaison.

First Step: Saving the File

Tips for Completing the ESSER III Fund Application

<u>Workflow and printing:</u>
- Complete the Signature Page first. The rest of the tabs do not need to be completed in order, but your application will not be considered substantially approvable if you leave required information blank.

- Complete the steps on each tab in the order that they are numbered. Note that some steps may not be required for your district and may be skipped.

- The <u>Budget worksheet (Tab 6) must be completed</u>. This tab mirrors the budget entry page in EdGrants with the addition of sections re: equipment and certain contracts. The budget worksheet is mandatory, in addition to entering budget information in EdGrants.

- This workbook is structured to be used in electronic format. However, you can print a copy using Excel's print preview functions to set the appearance and paper orientation to best fit your completed application.

<u>Color-coding and cell features:</u>
- Those cells that appear light yellow require districts to input information. Text may be pasted into these cells as long as the source of the information has no Excel formulas or formatting.

- Those cells that appear light gray will automatically populate based on information your district supplies on the application or from preloaded data already reported to the Department of Elementary and Secondary Education (DESE) (for example, SIMS data). <u>Do not cut and paste information from other pages or sources into gray cells!</u>

- Those cells that appear in light orange offer a dropdown menu from which districts can choose a supplied response.   <u>Do not cut and paste information from other pages or sources into orange cells!</u>

- Throughout the tabs of this application you will find instruction boxes, tip boxes (pink) to help avoid common mistakes, and resource boxes (tan) that include links to materials outside the application with more detailed, grant-related information.

Submit the FY22 ESSER III Application as an Excel workbook via
EdGrants Front Office web page

EdGrants Submission Information:
Most districts/applicants already have designated control users in EdGrants Front Office, who have access to submit grant applications as well as to make payment requests. Each district/applicant needs to ensure that it has an authorized control user prior to grant submission. If a district waits until its grant submission is ready to submit before inquiring about a new username/login, grant submissions may be delayed several business days waiting for control user set-up. Please review the EdGrants Security Controls documents and/or contact DESE's Grants Management Office, 781-338-6595 or EdGrants@mass.gov, regarding assigning your EdGrants Front Office control users.

The district/applicant control users will register each grant opportunity, create each grant project and enter contact information, budget, and required attachments in EdGrants. All districts' business offices have been contacted with information regarding training. If you are unsure of who in your office is a control user, please contact your business office. *The ESSER III Fund Application Workbook and a signed and dated .pdf of the Signature Page (Tab 1) must be uploaded with your budget in EdGrants.*

Applications are due by Monday, October 4, 2021

NOTE ON SUBMISSION TIMELINE:

- The start date will be the later of the date on which the district submits substantially approvable information and budget for the grant or July 1, 2021.
- Responding quickly to requests for information can result in an earlier approval of your grant application.
- Grant payment notices will be available in EdGrants after the grant application has been approved and the initial payment is processed.

Milton

Plans for the Use of ESSER III Funds:

The United States Department of Education (USED) is requiring two plans from all recipients of ESSER III funds:

1) **A plan for the safe return to in-person instruction** and continuity of services

The requirement for this plan is likely **met by your District Reopening Plan** submitted to DESE in August of 2020, along with any subsequent amendments (see Tab 3 Assurances). It will need to be revisited and revised as necessary every 6 months, including soliciting stakeholder input and considering changes to CDC guidance.

2) **A plan for the Use of ESSER III Funds**, based on broad stakeholder input, and addressing the following:
- The district's **prevention and mitigation strategies**, including extent district has adopted CDC recommendations **(Step 4.4)**
- How the district will use its **20% reservation of ESSER III funds to address loss of instructional time with evidence-based interventions (Step 4.2 and Tab 6, Budget)**
- How the district will spend the remainder of its ESSER III funds for **allowable expenditures (Tab 5) and budget (Tab 6)**
- How the use of ESSER III funds will respond to the **academic, social, emotional and mental health needs** of all students, especially **those disproportionately impacted by the COVID-19** pandemic **(Tab 4.2, Tab 4.3)**, including:

  - students from low-income families
  - students of color
  - English learners
  - students with disabilities
  - students experiencing homelessness
  - students in foster care
  - migratory students
  - students who are incarcerated
  - other underserved students

This application, when fully and thoughtfully completed, along with your District Reopening Plans, will constitute the plans required by USED. These plans must be published on your website and must be accessible to families in a language they understand, either translated in writing or orally, as well as in an accessible format for those with disabilities.

You should expect that DESE will be collecting data and other information from you as a result of implementation of your plans for and use of ESSER funds.

Step 4.1 of 4.4

ESSER III regulations require that the stakeholder groups below be meaningfully consulted as part of the planning process for use of ESSER III funds. Which of the following groups have you consulted with? (check all that apply)	If you have not yet consulted with this group in planning for use of ESSER III funds, when and how do you plan to get their input?
☑ Students	
☑ Families	
☑ School and District administrators, including special education administrators	
☑ School leaders	
☑ Teachers	
☑ Other educators	
☑ School staff	
☑ Unions representing educators and school staff	
☐ Tribes*	Not applicable
☑ 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.*	

TIP: The cells in the right column will be red until you either 1) check the box next to the stakeholder in the left-hand column or 2) write your plan to consult the stakeholder group in the left-hand column.

*To the extent present in or served by the district

Step 4.2 of 4.4

Evidence-Based Strategies, Interventions, and Supports:

Describe how ESSER III funds, including the required 20% reservation, will be used to respond to students' social, emotional, and academic needs through *evidence-based* interventions, how progress will be measured, and how/if chosen interventions address disproportionate impact of COVID-19 on underserved subgroups. Select from the following list of evidence-based interventions and provide a narrative at the bottom of this step for any of your district's evidence-based initiatives that are not listed. *Note: Your district's 20% reservation to address loss of instructional time must be spent on evidence-based interventions.*

Enhanced Core Instruction	Our district is using ESSER III funds for this strategy	This strategy will address pandemic-related learning loss/disproportionate impact	What data will you use to measure progress?	Does this strategy/intervention address the disproportionate impact of COVID-19 on underserved student subgroups (each major racial and ethnic group, students from low-income families, students with disabilities, English learners, gender, migrant students, students experiencing homelessness and students in foster care)? If yes, please explain which group(s) are being served, what impact is being addressed, and how this strategy/intervention will provide support.
Expanding access to full-day, high-quality prekindergarten	Select	Select		
Purchasing and/or expanding use of high-quality, aligned instructional materials (any content area) and associated professional development	Yes	Yes	An elementary social studies and secondary history curriculum review will be conducted resulting in adoption of new curriculum materials that align with MA Standards. Common assessments will measure student	This strategy will address the disproportionate impact of COVID-19 on underserved student subgroups including racial and ethnic groups, economically disadvantaged, students with disabilities, English learners, and homeless. We are addressing the achievement gap as noted in MCAS proficiency and instructional materials adopted will include interventions to support
Professional development for teachers and administrators re: culturally responsive teaching	Yes	Yes	In accordance with Strategic Plan goals, District goals and School Improvement goals, Professional Development is planned to support culturally responsive teaching. Implementation and monitoring of	This strategy will impact all student groups and subgroups as teachers apply instructional practices with an equity lens. Our Director of Equity, Inclusion and Diversity will support teachers and administrators in this effort.

	Our district is using ESSER III funds for:	This strategy will address pandemic-related learning loss/disproportionate impact	What data will you use to measure progress?	Does this strategy/intervention address the disproportionate impact of COVID-19 on underserved student subgroups...
Screening assessments and associated professional development (e.g., early literacy screening)	Yes	Yes	The Lexia literacy screening tool will assist in identifying K-5 students in need of support. Reach for Reading assessments will provide additional screening data. Preschool and Kindergarten screenings are conducted	All subgroups as named above will be supported by these assessment practices.
Expanding access to career-technical education (including "After Dark" district/vocational partnerships), innovation pathways, and advanced placement courses (including fee subsidies and teacher training)	Select	Select		
Extending the school day/year and prioritizing student access to additional time by student need	Select	Select		
Tutoring programs and support, including early literacy tutoring (including training paraprofessionals) and peer tutoring programs.	Select	Select		
Developing or strengthening data cycles to facilitate and inform student learning and associated professional development and support personnel	Yes	Yes	Strategic Plan, District goals, and School Improvement goals are aligned in supporting school data teams to use data to close achievement gaps and inform student learning. Professional Development in this area is a	Assessment planning and data analysis will continue to impact student subgroups.
Early college programs, particularly those focused on students underrepresented in higher education	Select	Select		

Targeted Student Supports	**Our district is using ESSER III funds for:**	**This strategy will address pandemic-related learning loss/disproportionate impact**	**What data will you use to measure progress?**	**Does this strategy/intervention address the disproportionate impact of COVID-19 on underserved student subgroups (each major racial and ethnic group, students from low-income families, students with disabilities, English learners, gender, migrant students, students experiencing homelessness and students in foster care)? If yes, please explain which group(s) are being served, what impact is being addressed, and how this strategy/intervention will provide support.**
Developing or expanding high quality co-teaching and inclusion models for students with disabilities and associated professional development	Select	Select		
Acceleration academies (during school year vacations) and summer learning opportunities for individualized instruction and enrichment	Select	Select		
Language support programs, including dual language and heritage language programs (students learning in-home/native language) and associated professional development	Select	Select		
Community-based afterschool programs for parents, including citizenship and ESL classes	Select	Select		
Dropout prevention and recovery programs	Select	Select		

Talent Development and Staffing	**Our district is using ESSER III funds for:**	**This strategy will address pandemic-related learning loss/disproportionate impact**	**What data will you use to measure progress?**	**Does this strategy/intervention address the disproportionate impact of COVID-19 on underserved student subgroups (each major racial and ethnic group, students from low-income families, students with disabilities, English learners, gender, migrant students, students experiencing homelessness and students in foster care)? If yes, please explain which group(s) are being served, what impact is being addressed, and how this strategy/intervention will provide support.**
Academic support staff, including academic coaches, interventionists, student teaching residency programs, paraprofessionals	Yes	Yes	Assessments include Lexia Rapid, iReady, Reach for Reading, common assessments at both the elementary and secondary levels and MCAS.	This strategy addresses the disproportionate impact of COVID as data teams identify those in student subgroups who need int
Diversifying the educator workforce through recruitment and retention strategies	Select	Select		
Strategies to staff hard-to-staff schools and positions with high-performing educators	Select	Select		
Increasing staff and opportunities for arts, enrichment, world languages, athletics, and elective courses	Select	Select		
Increasing high-quality common planning time for teachers and academic support staff	Select	Select		
Developing leadership pipeline programs for schools	Select	Select		
Labor-management partnerships to improve student performance	Select	Select		

Conditions for Student Success - Social/Emotional and Mental Health Supports	**Our district is using ESSER III funds for:**	**This strategy will address pandemic-related learning loss/disproportionate impact**	**What data will you use to measure progress?**	**Does this strategy/intervention address the disproportionate impact of COVID-19 on underserved student subgroups (each major racial and ethnic group, students from low-income families, students with disabilities, English learners, gender, migrant students, students experiencing homelessness and students in foster care)? If yes, please explain which group(s) are being served, what impact is being addressed, and how this strategy/intervention will provide support.**
Increasing personnel and services to support holistic student needs, including school guidance and adjustment counselors, nurses, psychologists, and/or social workers	Yes	Yes	Intellispark SEL assessment tool will support holistic student needs in grades K-12. Secondary student assessments such as YRBS and YHS will also identify needs and measure progress.	This strategy will impact all student groups and subgroups in identifying supports needed to address the social emotional mental health needs of students due to the impact of COVID.
Building/strengthening partnerships with community-based organizations to increase student/family access to services for mental/physical health and well-being	Select	Select		
Working with community-based organizations that provide enrichment during the school day and/or out of school time	Select	Select		
Arranging for wraparound services to be provided at schools	Select	Select		
Engaging community partners to build capacity among educators and support personnel to implement equitable and culturally responsive learning environments	Select	Select		

Create transitional programs, partnering with community based organizations, for students with mental health or behavioral-related absences returning to school	Select	Select		
Parent-teacher home visiting programs to build positive relationships between home and school	Select	Select		
Facilities improvements to create healthy and safe school environments	Select	Select		
Other Interventions/Strategies/Supports *Use this section to describe evidence-based strategies your district will fund with ESSER III that are not listed above*		**This strategy will address pandemic-related learning loss/disproportionate impact**	**What data will you use to measure progress?**	**Does this strategy/intervention address the disproportionate impact of COVID-19 on underserved student subgroups (each major racial and ethnic group, students from low-income families, students with disabilities, English learners, gender, migrant students, students experiencing homelessness and students in foster care)? If yes, please explain which group(s) are being served, what impact is being addressed, and how this strategy/intervention will provide support.**
		Select		
		Select		
		Select		
		Select		
		Select		
		Select		

Step 4.3 *of* **4.4** **Equitable Use of ESSER III Funds**

How is your district taking educational equity into account when planning for expending your ESSER III funds?
For example,
1) allocating funds both to schools and districtwide activities based on student needs, and
2) implementing an equitable and inclusive return to in-person learning by, for example, avoiding over-use of exclusionary discipline and creating a positive and supportive learning environment for all students.

The District has appointed a Director of Equity, Inclusion and Diversity to support teachers, administrators and support staff in meeting goals to implement an equitable and inclusive return to in-person learning. She is also working with educators to use an equity lens in conducting curriculum reviews, planning professional development, applying culturally responsive teaching practices, and supporting Social Emotional Learning and Restorative Justice practices. Additionally, the Director supports data teams in analyzing student subgroup data.

Step 4.4 *of* **4.4** **CDC School Safety Recommendations**
This information will come from your District Reopening Plan as well as any supplemental/revised reopening policies for your district.

TIP: Note that your district is not required to adopt CDC school safety recommendations to receive ESSER III funds. This data is being collected for reporting purposes.

	CDC Recommendation	Does your district have a policy or policies on this topic?	If "Yes," is it described in your District Reopening Plan?	If you have a policy but it is not described in your District Reopening Plan, please briefly describe here.
1	Universal and correct wearing of masks	Yes	Yes	
2	Modifying facilities to allow for physical distancing (e.g., use of cohorts/podding)	Yes	Yes	
3	Handwashing and respiratory etiquette	Yes	Yes	
4	Cleaning and maintaining healthy facilities, including improving ventilation	Yes	Yes	
5	Contact tracing, isolation, quarantine in collaboration with health departments	Yes	Yes	
6	Diagnostic and screening testing	Yes	Yes	
7	Efforts to provide vaccination to school communities	Yes	Select One	The District has hosted several surveillance testing and vaccination clinics for all age eligible individuals (ages 12 and up) for School and Community members. The District will also participate in the State testing program
8	Appropriate accommodations for children with disabilities with respect to health and safety policies	Yes	Yes	
9	Coordination with state and local health officials	Yes	Yes	

FY22 ESSER III Fund (Fund Code 119) Budget Worksheet

Total Allocation	#REF!

Reservation of Funds to Address Learning Loss and Disproportionate Impact of COVID-19

Minimum funding (20% of total allocation) that must be used to address learning loss and disproportionate impact of COVID-19	20% of Total Allocation	

TIP: Please budget at least this amount in the column, "How much of Total Expenditure addresses learning loss/disproportionate impacts of COVID-19?" (these expenditures are also included in Total Expenditures). If less than 20% is budgeted in the column below, the box to the left will turn **red.**

To determine FTE, divide total amount on budget line by total salary of staff on the line, then multiply by number of staff on that line. For example, 2 staff are paid $80,000 each from the grant. Their total salaries from all sources amount to $120,000 each. Divide 80,000 by 120,000 to get FTE per staff member (.67 FTE), then multiply by 2. The FTE for that line is 1.3 (round to the nearest tenth).

TIP: All grant expenditures must be necessary, reasonable and allowable per the rules of each grant program.
- Please consult DESE's ESSER webpage for reminders on allowable expenses and references to more detailed guidance.

TIP: The "Total FTE" cannot exceed # of staff X 1.0 (one full-time staff person). If error, cell will turn **red.** See add'l info.

TIP: For information on MTRS calculations and payments, please consult DESE's MTRS Quick Reference Guide.

TIP: Use the "Comments" section (here and in EdGrants) to include **details** relating expenditures back to activities on the Implementation Plan and Use of Funds tabs.

	Line Item Category: Select an option from the drop down menu.				Total Expenditures (whole numbers)	20% Reservation: How Much of Total Expenditure addresses learning loss/disproportionate impacts of COVID-19? (whole numbers)	Primary Function	Comments
1	**ADMINISTRATOR SALARIES:**	# of staff	Total FTE	MTRS	Amount	Amount	Select from Drop Down List	Budget Detail
	Select One			☐			Select One	
	Select One			☐			Select One	
	Select One			☐			Select One	
	SUB-TOTAL	0	0.00		$ -	$ -		
2	**INSTRUCTIONAL/PROF STAFF:**	# of staff	Total FTE	MTRS	Amount	Amount	Select from Drop Down List	Budget Detail
	Instructional Coaches	2	2.00	☑	$ 272,400	$ 272,400	Activities addressing learning loss	Math Interventionist & Reading Specialist (FY 23 & FY 24)
	Classroom Teachers	1	1.00	☑	$ 136,200	$ 136,200	Activities under ESSA, IDEA, Perkins or AEFLA	SPED Teacher (FY 23 & FY 24)
	Certified Specialist Teachers (providing individualized instruction	1	1.00	☑	$ 136,200	$ 136,200	Meeting unique needs of special student populations	PreK-12 Behavioral Health/SEL Specialist (FY 23 & FY 24)
	Select One			☐			Select One	
	Select One			☐			Select One	
	Select One			☐			Select One	
	SUB-TOTAL	4	4.00		$ 544,800	$ 544,800		
3	**SUPPORT STAFF SALARIES:**	# of staff	Total FTE	MTRS	Amount	Amount	Select from Drop Down List	Budget Detail
	Other			☐			Select One	
	Select One			☐			Select One	
	Select One			☐			Select One	
	SUB-TOTAL	0	0.00		$ -	$ -		
4	**STIPENDS:**	# of staff	Rate	Rate Type	MTRS	Amount	Amount	Select from Drop Down List	Budget Detail
	Teacher/ Instructional Staff Professional Days	30	$51	per hour	☐	$ 35,858		Meeting unique needs of special student populations	Curriculum review & culturally responsive teaching
	Select One			select	☐			Select One	
	Select One			select	☐			Select One	
	Select One			select	☐			Select One	
	SUB-TOTAL					$ 35,858	$ -		
5	**FRINGE BENEFITS:**					Amount	Amount	Brief Description	Budget Detail
	5a MTRS (automatically calculated if MTRS box is checked above)					$ 49,032			
	5b Other					$ 128,000	▓▓▓▓▓▓		
	Health Insurance					$ 128,000		Town portion of Health insurance premium	$20,000 per year for 3 employees for 2 years
	Other Retirement Systems								
	Federal Insurance Contributions Act (FICA)								
	SUB-TOTAL					$ 177,032	$ -		
6	**CONTRACTUAL SERVICES:**		Rate	Rate Type		Amount	Amount	Select from Drop Down List	Budget Detail
	Consultants/Professional Development for Teachers & Support		$75,000	flat		$ 75,000		Meeting unique needs of special student populations	Trauma informed sch/Diversity/Equity/Inclusion/SEL
	Select One			select				Select One	
	Select One			select				Select One	
	Select One			select				Select One	
	Select One			select				Select One	
	Select One			select				Select One	
	SUB-TOTAL					$ 75,000	$ -		
7	**SUPPLIES AND MATERIALS:**					Amount	Amount	Select from Drop Down List	Budget Detail
	Instructional Technology					$ 119,000	$ 119,000	Activities addressing learning loss	iReady Math/Lexia Core5 reading software
	Select One							Select One	
	Select One							Select One	
	SUB-TOTAL					$ 119,000	$ 119,000		
8	**TRAVEL:** (mileage, conference registration, courses, hotels, etc.)					Amount	Amount	Select from Drop Down List	Budget Detail
	Select One							Select One	
	Select One							Select One	
	Select One							Select One	
	Select One							Select One	
	SUB-TOTAL					$ -	$ -		
9	**OTHER COSTS:**					Amount	Amount	Select from Drop Down List	Budget Detail
	Select One							Select One	
	Select One							Select One	
	Select One							Select One	
	Select One							Select One	
	Select One							Select One	
	Select One							Select One	
	SUB-TOTAL					$ -	$ -		

10	**INDIRECT COSTS**	(a) rate (%) (e.g., if 3.4%, enter 3.4)	3.4	Amount	Amount
		(b) eligible allocation less indirect			
		(c) maximum indirect allowed	#REF!	(a x b)	

11	**EQUIPMENT:** Items costing $5,000+ per unit and having a useful life more than 1 year must be listed individually and described in Step 6.2, below (these expenditures are not eligible for recovery of indirect cost).	Amount	Amount	Select from Drop Down List	Budget Detail
				Select One	
	SUB-TOTAL	$ -	$ -		

TIP: The discrepancy box will indicate whether you budgeted too much or too little of your allocation. **Positive numbers indicate you have budgeted too much** by the indicated amount, **(negative numbers) indicate that you have budgeted too little** by the indicated amount.

TOTAL FUNDS REQUESTED	$ 951,690	$ 663,800
DISCREPANCY: Difference between allocation and budgeted total, if any		

Major contracts and Capital Expenditures, Including Equipment
No Indirect Costs Allowed on These Expenditures

Capital Expenditures (Equipment and Other Capital Expenditures)

ESSER III Funds are subject to the Uniform Grants Guidance (2 CFR 200), which requires that capital expenditures and certain equipment have prior written approval from DESE.

Capital expenditures are defined in the Uniform Guidance as "*expenditures to acquire capital assets or expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life.* " 2 CFR 200.1. **Capital assets** are *any tangible or intangible (software) asset that has a useful life of greater than one year and meets or exceeds the capitalization level of the organization (usually $5,000)* . Capital assets include land, buildings/facilities, equipment, intellectual property. See 2 CFR 200.1 for additional information. **Equipment** is defined as *"tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or $5,000."* 2 CFR 200.1

In order to receive prior approval of any equipment or other capital expenditure, please list them in the appropriate box below -- either Equipment or Other Capital Expenditures. Note that Other Capital Expenditures includes capital contracts, such as for renovations or facilities upgrades (such as HVAC). Contracts that are *not* capital expenditures (such as services contracts for pd, enrichment, etc.) and that exceed $25,000 should be listed in the first box. **All expenditures listed below should also be included in one of the 11 categories of the main budget, above.**

Capital Expenditure Approval Form . Finally, for those capital expenditures (Equipment or Other Capital Expenditures) amounting to $30,000 or more ("Amount" cell will turn light blue), districts must fill out, sign and submit a Ca**pital Expenditure Approval Form (see tab after Schedule A)**. These forms must be sent by email to your district liaison with your application. The form can also be found on DESE's Federal Grant Programs webpages here.

Indirect costs

Indirect costs are those expenses of doing business that are not readily identified with a particular grant, contract, project fund or activity, but are necess the general operation of the organization and the conduct of the activities it performs. Because these expenses are difficult to track with precision acros benefiting sources, federal grants allow use of a rate as a mechanism for fairly and conveniently apportioning indirect costs across all programs within the of sound administrative principles. See U.S. Department of Education, Indirect Cost Overview (https://www2.ed.gov/about/offices/list/ocfo/intro.html).

For this grant, indirect costs must be consistent with the rate established by DESE's Office of School Finance. Note that districts are allowed to take less th maximum allowable for indirect costs. The decision to recover indirect costs using these established rates is a local option. If indirect costs are recovered, be returned to the general fund of the city or town in accordance with G.L. Chapter 44, Section 53. In the case of regional schools, indirect costs shall be r to the regional school general fund. www.doe.mass.edu/Grants/essential.html

In calculating the indirect cost allowable for a particular grant, some expenditures are not included. Two such exclusions include a portion of major subaw subcontracts (those exceeding $25,000), and capital costs (see adjacent box for description). See also, U. S. Department of Education, Cost Allocation Gu and Local Governments. https://www2.ed.gov/about/offices/list/ocfo/fipao/guideigcwebsite.pdf

- **Contracts**: For major contracts exceeding $25,000, districts may recover indirect costs on only the first $25,000 of each contract. The remainder of the contract amount is excluded from application of the indirect cost rate. Note that for contracts for professiona normally provided in-house, such as a speech pathologist or school nurse, this exclusion does not apply, even if the contract exceed

Of course, these expenses are also subject to all other grant requirements (allowability, allocability, necessary and reasonable, etc.) to be properly charg grant.

Non-Capital/Services Contracts exceeding $25,000
(include in budget categories above in addition to listing individually here). List *non-capital contracts* exceeding $25,000 below (but not those for professional services normally provided in house)

urn red if	Amount of contract:	Amount excluded from indirect cost:	Description:
ract amount	$ 83,000	$ 58,000	iReady Math software
).	$ 36,000	$ 11,000	Lexia Core5 reading software
	$ 119,000	$ 69,000	

$ 69,000

TIP: This amount will automatically be subtracted before calculating maximum allowable indirect costs for your district in Line 10.

TIP: If a cell in this column turns light blue (expenditures totaling **$30,000 or more**), you must complete a Capital Expenditure Approval Form for each such expense (found after

Equipment (from Line 11, above):
List Items of personal property (not real property) costing $5,000+ per unit and having a useful life of more than 1 year.

Amount:	Description:
$ -	

TIP: This total should equal the total amount for Category II, Equipment, in your budget above.

TIP: Cell will turn red if you enter equipment costing less than $5,000. Remove this item from calculator.

Other Capital Expenditures (non-equipment) in
List items that are *not equipment* costing $5,000 per u year, including real property and contracts for repair/re

Amount:	
$ -	

TIP: If a cell in this column turns light blue (expenditures totaling **$30,000 or more**), you must complete a Capital Expenditure Approval Form for each such expense (found after the Schedule A tab).

TIP: Cell will tur enter a capital exp costing less than $ this item from calc