The CARES Act
Elementary and Secondary School Emergency Relief Fund

Technical Assistance Overview

John R. Payne, Deputy Superintendent

Molly M. Spearman – State Superintendent of Education

Purpose

The purpose of these sessions is to provide an overview of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, and specifically the funds provided by it under the Elementary and Secondary Schools Emergency Relief (ESSER) Fund that will be awarded to school districts as subgrants.

2

Objectives

- To provide a basic understanding of current existing federal relief funds
- To understand the ESSER funds including the state's responsibilities as well as districts' responsibilities
- To be familiar with the SCDE's subgranting process of these ESSER funds
- To understand allowable uses of the ESSER funds
- To be prepared to apply for and implement the ESSER funds

3

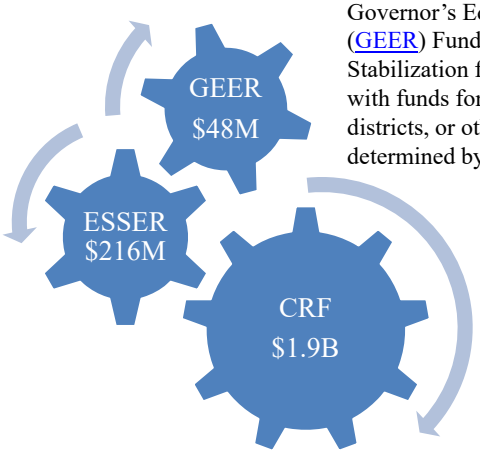
CARES Act – General Information

- CARES Act signed into law on March 27, 2020
- Provides $30.75 billion to states for education-related expenses through an Education Stabilization Fund
  - Funds to State Educational Agencies (ESSER)
    - SC received $216 million
  - Funds to Governors' for educational need (Governor's Education Emergency Relief, GEER, funds)
    - SC received $48 million
- Provides $150 billion to states for Coronavirus Relief Fund (CRF)
  - SC received $1.9 billion

4

CARES Funding for SOUTH CAROLINA

Governor's Education Emergency Relief (GEER) Fund, authorized by the Education Stabilization fund under the CARES Act, with funds for higher education, school districts, or other education-related entities as determined by the Governor



Elementary and Secondary Schools Emergency Relief (ESSER) funds, authorized by the Education Stabilization fund under the CARES Act, given to SCDE, with 90% flow through to school districts in the form of subgrants spent on 12 allowable areas

Coronavirus Relief Fund (CRF), allocated to Governors, authorized under the CARES Act, with funds to be used to pay for expenses incurred due to or related to the COVID-19 pandemic

CARES Act – General Information

- GEER application became available on April 14, 2020
- ESSER application became available on April 27, 2020
- SCDE submitted its application on April 29, 2020
- USED approved SCDE's application on May 1, 2020

6

Coronavirus Relief Fund

- South Carolina received approximately $1.9 billion
- Accelerate South Carolina made recommendations, with input from Accelerate Education
- State Superintendent working with the Office of the Governor and the South Carolina General Assembly about potential dollars from this fund to support public education
- Accelerate South Carolina has recommended the following for public school districts:
  - $47 million for Academic Recovery Camps to be held in summer 2020;
  - $160 million for 5 days of K-8 academic instruction, interventions, and social/emotional support; and
  - $12 million for food service not reimbursed by USDA and for cafeteria workers' salaries
- Funds are one-time only, and must be spent by December 2020
- Additional information will be forthcoming

7

CARES Act – Governor's GEER Funds

- SC Governor's Office was awarded $48,467,924
- Funds to support one or more of the following:
  - Subgrants for ongoing functionality to school districts significantly impacted by COVID-19
  - Subgrants for ongoing functionality to Institutes of Higher Education (IHEs) significantly impacted by COVID-19
  - Providing support to any other IHEs, LEAs, or education related entity within state that Governor deems essential for carrying out emergency educational services
- Governor's Office to provide any additional information regarding these funds

8

CARES Act – ESSER Funds

- States award based on Title I allocation to states
  - South Carolina awarded $216,311,158
- SCDE has to subgrant 90% of funds ($194,680,042) to school districts based on their proportion of Title I, Part A funds from summer 2019
- SCDE may reserve 10% ($21,631,116) for state level activities (State Reserve ESSER funds)
  - Half of one percent of the total ($ 1,081,555) for administrative costs
- Pre-award expenses may be paid for beginning March 13, 2020
- Grant expires on September 30, 2022

9

ESSER Funds – SCDE's Application

- Forms (cover sheet, programmatic/fiscal/reporting assurances, other assurances and certifications)
- Brief narrative
  - Description of LEA subgrant application
  - Extent to which funds will be used for technology/access and remote learning
- By June 30, 2020, SCDE must submit budget for use of state funds and internal control and subrecipient monitoring plan. The SCDE has to begin reporting by the tenth day of each calendar quarter (July 10, 2020 is the first required reporting deadline)

10

ESSER Funds – SCDE's Application, cont'd

- Assure technical assistance to school districts on use of funds for remote learning (distance education and distance learning)
- Ensure school district applications include GEPA Statement (steps district proposes to take to permit students, teachers, and other beneficiaries to overcome barriers that impede equal access to, or participation in, subgrant-funded activities)
- Ensure districts complete required equitable services to students and teachers in participating, nonprofit, non-public schools within their geographic jurisdiction

11

ESSER Funds – SCDE's State Reserve

- SCDE may use funds for subgrants or subcontracts for statewide needs or activities related to or caused by COVID-19
- SCDE is working with Governor's Office related to GEER and CRF funds
- SCDE surveyed districts on various needs to inform expenditures
- SCDE to ensure state-level funds are spent to maximize needs, not duplicate how other funds may be spent

12

ESSER Funds – School District Subgrants

- Amounts determined in proportion to most recent Title I, Part A subgrant
  - Click here for district allocation amounts
- Requires
  - Equitable Participation of Non-Public Schools (consultation) – more information forthcoming
  - Must "to the greatest extent practicable" continue to pay district employees and contractors during period of any closures
- Not money solely for Title I or students in poverty

13

12 Areas of Allowable Uses of Funds

1. Any activities authorized under
   a. ESSA
   b. IDEA
   c. Adult Education and Family Literacy Act
   d. Perkins Act
   e. Subtitle B of McKinney-Vento Homeless Assistance Act
2. Coordinate emergency response
3. Address needs of highly vulnerable populations
4. Support school leaders and school needs
5. Ensure preparedness and coordination (systems & procedures)

14

12 Areas of Allowable Uses of Funds, continued

6. Training related to infectious diseases
7. Purchase cleaning supplies to sanitize and clean schools
8. Planning/coordinating for continued education during longterm closures
9. Purchase education technology
10. Mental health supports
11. Summer learning
12. Other activities to ensure continuity of education and employment*

Detailed descriptions online at https://ed.sc.gov/policy/federal-education-programs/esser-funding-information/cares-act-funding-categories/

15

Twelfth Allowable Area – Special Guidance

- Budget equitable services for participating nonprofit, non-public schools
  - Must provide an estimate amount on application below budget
- Recognizing the unknowns and the changing dynamics brought about by COVID-19, use 12 category to budget and "unknown" amounts, and describe in the appropriate box

16

ESSER Funds – District Application

- Typical district information
- Budgets by each of the 12 allowable uses
  - Descriptions (a few sentences) about planned uses of funds
  - Provided by function and object codes
- Description of how the needs were determined
- Proposed timeline for activities
- Extent to which funds will be used to address learning gaps and support remote learning
- Timeline of planned activities, by quarter
- FTE Equivalencies as of March 2020
- Whether or not the district is seeking pre-award reimbursement

17

ESSER Funds – District Application, cont'd

- Online form (through Formstack)
  - Information to complete and documents to attach
- Attachment One – ESSER Spending Plan
  - Details how the funds will be budgeted and used
- Attachment Two – Certification Page
  - Requires signature
- Attachment Three – GEPA Statement

18

ESSER Funds – Grant Awards & Assurances

- Districts will be awarded a Grant Award Notification
  - Must sign and return for full approval
- Districts will use GAPS for budgets and payment
  - SCDE Office of Finance reviewing and approving budgets when submitted, assuming GAPS budget matches Spending Plan budget
- Districts will have certain reporting requirements to the SCDE who must then report to the US Dept. of Ed
- SCDE will be required to monitor use of funds

19

ESSER Funds - General

- Pre-award expenses may be paid for on and after March 13, 2020
  - Imperative that districts apply quickly if seeking pre-award expenses as state fiscal year ends June 30, 2020
- Will have until Sept. 30, 2022 to obligate and expend funds
- Funds must be reasonable, allowable, and allocable
- Funds are emergency relief monies, not stimulus money

20

ESSER Funds – General, cont'd

- Funds cannot be used on:
  - Bonuses, merit pay, or similar expenditures, unless related to disruptions or closures related to COVID-19,
  - Subsidizing or offsetting executive salaries and benefits of individuals who are not LEA employees, or
  - Expenditures related to state or local teacher or faculty unions or associations
- Supplement not Supplant does not apply to these funds; however districts should ensure that the funds are spent on activities related to, caused by, or impacted by COVID-19 pandemic

21

ESSER Funds – SCDE Management Plan

- Developed three-phase management plan:
  - Planning
  - Awarding/rollout of funds
  - Monitoring and reporting
- ESSER Teams
  - Core Team (reporting to State Superintendent)
  - State Reserve Team (developing state reserve budget
  - Application and Monitoring Team (cross-agency)

22

ESSER Resources

- SCDE main ESSER webpage
  - https://ed.sc.gov/policy/federal-education-programs/esser-funding-information/south-carolina-department-of-education-elementary-and-secondary-school-emergency-relief-fund/
  - Links to resources, allocations, and information
- USED main ESSER webpage
  - https://oese.ed.gov/offices/education-stabilization-fund/elementary-secondary-school-emergency-relief-fund/
- SCDE ESSER e-mail account
  - scesser@ed.sc.gov

23

SC CARES ESSA Subgrant Requirements

Cathy Hazelwood, General Counsel
Division of Legal Services

Molly M. Spearman – State Superintendent of Education

What You'll Learn

- Purpose of subgrant
- Requirements of receiving a subgrant
- Required application items
- SCDE's requirements
- Quarterly reporting items

25

Disclaimer

This presentation is designed to help you understand federal and state requirements for the subaward.

This presentation is *not a substitute* for reading the subgrant award, the program-specific assurances, the SCDE's Assurances and Terms and Conditions for Federal Subawards, and the applicable federal regulations for this subaward.

26

Purpose of Subgrant

Provide local educational agencies (LEAs) with emergency relief funds to address impact COVID–19 has had, and continues to have, on elementary and secondary schools in South Carolina.

27

Purpose of Subgrant, continued

Includes *both*

- continuing to provide educational services, such as remote learning, while schools and campuses are closed, and
- developing and implementing plans for the return to normal operations.

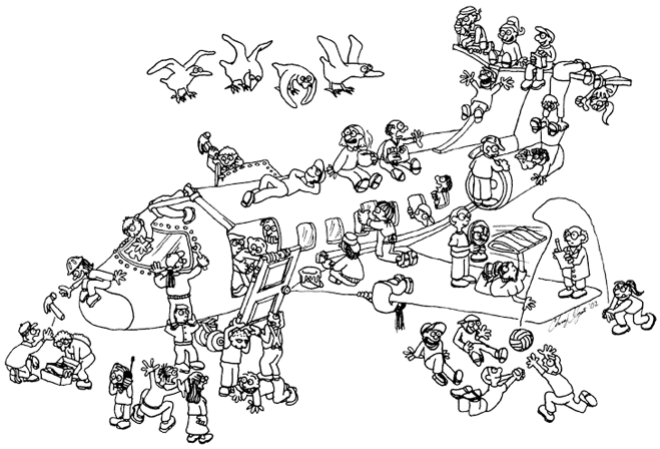
28

Emergency Funds

- Not stimulus funds
- Allowable expenditures dating back to March 13, 2020
- LEA must complete an application
- "Strings Attached"
  - Specific activities
  - Items in application
  - Quarterly reporting

29

Building the Plane as We're Flying it



leadershipfreak.blog

30

Patience Please

31

Requirements of Subaward

PROGRAM-SPECIFIC ASSURANCES

32

Continue to Compensate Employees/Contractors

- Subgrantee must, to the greatest extent practicable, continue to compensate employees and contractors during period of any disruptions or closures related to COVID-19
- Subgrantee will continue to pay employees and contractors to greatest extent practicable based on LEA's unique financial circumstances
- To comply with CARES Act, Division B, Section 18006.

33

Not Allowable Use of Funds

- subsidizing or offsetting executive salaries and benefits of individuals who are not employees of the LEA or
- expenditures related to state or local teacher or faculty unions or associations.

34

Equitable Services to Non-Profit, Non-Public Schools

LEA must

- provide equitable services to students and teachers in any non-profit, non-public schools within their geographic service area
- provide an estimate of the proportional amount of funds it anticipates setting aside for this requirement
- to comply with CARES Act, Division B, Section 18005.

35

About Equitable Services to Non-Profit, Non-Public Schools

- a public agency *must* maintain control of funds for services and assistance provided to a non-public school
- a public agency *must* have title to materials, equipment, and property purchased with subgrant funds; and
- services *must* be provided by a public agency directly, or through contract with, another public or private entity.

36

Evidence of Equitable Services to Non-Profit, Non-Public Schools

LEA must

- provide evidence of meaningful consultation with officials of non-public schools in geographic area to be served on key issues relevant to equitable participation of eligible non-public school teachers and other education personnel in subgrant activities
- complete and submit Non-Public Schools Consultation form to SCDE by **July 31, 2020**.

37

Pooling Equitable Services using CARES ESSER Funds

- Following consultation and agreement, an LEA may provide equitable services to children attending a non-public school that is part of a group of non-public schools (e.g., a group of schools under the authority of a single organization) by pooling subgrant funds generated by children in those schools.
- Likewise, following consultation and agreement, multiple LEAs may pool subgrant funds generated by children in a group of non-public schools.

38

Dispute Resolution

Any disputes between LEAs and non-public schools about equitable services will be facilitated by Theresa Gregory, SCDE's Equitable Services Ombudsperson tgregory@ed.sc.gov.

39

Other Requirements: Federal Regulations

- EDGAR: 34 CFR Part 75, 77, 79, 81, 82, 84, 86, 97, 98 and 99, and 2 CFR Part 200
- 2 CFR Part 170, Reporting Subaward and Executive Compensation Information
- 2 CFR Part 175, Award Term for Trafficking in Persons
- 2 CFR Part 180, Nonprocurement Debarment and Suspension as adopted at 2 CFR 3485.

40

Federal Regulations/Laws that May Apply

- 34 CFR Part 300, Assistance to States for the Education of Children with Disabilities
- 34 CFR Part 463, Adult Education and Family Literacy Act
- Carl D. Perkins Career and Technical Education Act of 2006, as amended by the Strengthening Career and Technical Education for the 21st Century Act (Perkins V)
- McKinney-Vento Homeless Assistance Act, Subtitle VII-B (42 U.S.C. § 11431 *et seq*.)
- Every Student Succeeds Act (ESSA).

41

Other Applicable Regulations/Requirements

- Tydings Amendment makes funds available until September 30, 2022
- SCDE's Assurances and Terms and Conditions for Federal Subawards
- Program-specific assurances in prior slides.

42

To Comply with CARES Act ESSER Fund

REQUIRED APPLICATION ITEMS

43

Required in Application

- Brief rationale on how LEA determined its most important educational needs as a result of COVID-19
- Brief description of how LEA will use funds to promote remote learning
- Brief description of how LEA intends to address learning gaps resulting from the disruption in educational services.

44

Required Application Attachments

- Spending Plan
  - brief descriptions of LEA's plan to use funds for any of 12 allowable activities
  - Budget for each planned use of funds by allowable activity
  - Overall budget
- Certification Signature Page (includes assurances)
- GEPA Statement

45

Also in Application Form

- Indication of intention to us funds for prior expenditures
- Timeline: select quarter(s)
- Brief description of activities for selected quarter(s)

46

LEA's Assurances

- Comply with all applicable federal requirements, including allowable uses of funds, reporting, financial management, recordkeeping, and equitable services requirements
- Continue to compensate current employees and contractors to the greatest extent practicable
- All relevant provisions and requirements of CARES Act, Pub. L. No. 116-136
- Any other applicable law or regulation may result in liability under the False Claims Act, 31 U.S.C. § 3729, *et seq.*
- 18 USC § 1001, as appropriate.

47

State's requirements of accepting the funds

SCDE'S ASSURANCES

48

SCDE has to Ensure LEAs Will

- use ESSER funds for activities allowable under section 18003(d) of Division B of the CARES Act
- provide equitable services to students and teachers in non-public schools as required under 18005 of Division B of the CARES Act
- Continue to compensate employees/contractors to the greatest extent practicable.

49

Part of Assurance Molly Signed

I acknowledge and agree that the failure to comply with all Assurances and Certifications in this Agreement, all relevant provisions and requirements of the CARES Act, Pub. L. No. 116-136 (March 27, 2020), or any other applicable law or regulation may result in liability under the False Claims Act, 31 U.S.C. § 3729, *et seq.*; OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement) in 2 CFR part 180, as adopted and amended as regulations of the Department in 2 CFR part 3485; and 18 USC § 1001, as appropriate.

50

How LEAs will Demonstrate Compliance

QUARTERLY REPORTING

51

Quarterly Reporting

- Due by fifth day following end of quarter (i.e., July 5 for quarter ending June 30)
- Report on
  - Description of how funds used (12 allowable activities)
  - Fund drawn/received during quarter
  - Actual expenditures and unliquidated obligations
  - Estimated number of jobs created and retained.

52

Questions?

- More information this afternoon
- Email scesser@ed.sc.gov

53

SC CARES ESSER Subgrant Online Application Components and Submission Process

Audrey Shifflett, Grants Manager
Stephen Stokes, Grants Coordinator
Grants Program, Division for Legal Affairs

Molly M. Spearman – State Superintendent of Education

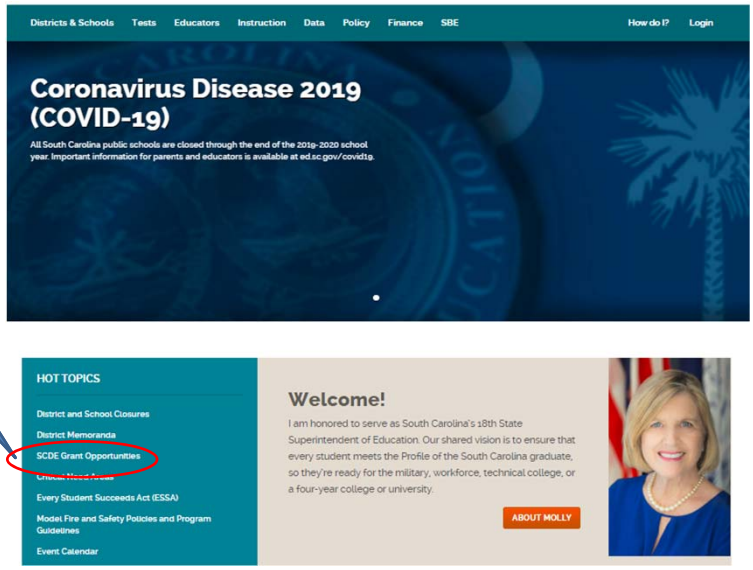
Learning Objectives

- Strategies for organizing application components including Spending Plan before starting online form
- Guidance for properly and successfully submitting an application.

SCDE Webpage

SCDE Grant Opportunities

From SCDE homepage http://ed.sc.gov



Grant Opportunities Webpage

Open Opportunities

SC CARES ESSER Funding

NOTE: The SCDE does not provide personal financial assistance. To learn where you may find personal help, please visit USA.gov. To report fraud, please contact the South Carolina Office of the Inspector General.

Current Grant Opportunities

Grant Opportunity	Program Office	Eligible Applicants	Total Available Funding	Application Due Date
South Carolina Coronavirus Aid, Relief, and Economic Security (SC CARES) Elementary and Secondary School Emergency Relief (ESSER) Subgrant 2020	Division of Federal Programs, Accountability and School Improvement	Public South Carolina school districts/LEAs	$194,680,042	Opens 6/2/2020
Charter Schools Planning and Implementation Grant	School Transformation	New charter schools and charter schools in first year of operation (Se RFP or more information)	$10,000,000	6/8/2020
National School Lunch Program Equipment Assistance Subgrant	Health and Nutrition	Eligible School Food Authorities (see RFP for more information)	$146,130	6/10/2020

SC CARES ESSER Webpage

Home / Finance / Grants / SCDE Grant Opportunities
/ South Carolina Coronavirus Aid, Relief, and Economic Security (SC CARES) Elementary and Secondary School Emergency Relief (ESSE

South Carolina Coronavirus Aid, Relief, and Economic Security (SC CARES) Elementary and Secondary School Emergency Relief (ESSER) Subgrant 2020

Description

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) which provides substantial relief to students and educators who have been profoundly affected by the Novel Coronavirus Disease (COVID-19). Under the Elementary and Secondary School Emergency Relief (ESSER) Fund, the US Department of Education (USED) awarded a grant to the South Carolina Department of Education (SCDE) for the *purpose* of providing local educational agencies (LEAs) with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools in South Carolina. This includes both continuing to provide educational services, such as remote learning, while schools and campuses are closed, and developing and implementing plans for the return to normal operations.

Program Office

Division of Federal Programs, Accountability and School Improvement

Eligible Applicants

Public South Carolina school districts/LEAs

Total Funding Available

Approximately $194,680,042 will be available for subgrants in this 2020 funding period.

Before Beginning Submission

- Read Application Guidance
- Complete attachments
  - Spending Plan, Certification Signature Page, GEPA Statement
  - Save documents as directed in Application Guidance Part II

Complete First

SPENDING PLAN

60

Spending Plan

South Carolina Coronavirus Aid, Relief, and Economic Security (CARES) Elementary and Secondary School Emergency Relief (ESSER) Subgrant Spending Plan

LEA Information

LEA Name:	Please choose...
Total number of employees in full time equivalency as of March 13th, 2020:	

Superintendent Information

Name:			
Phone:		Ext.	
Email:			

Please provide a brief rationale on how the most important educational needs were determined as a result of COVID-19:

61

Spending Plan (cont.)

Please describe of how these funds will be used to promote remote learning:

Please indicate how the LEA intends to address learning gaps resulting from the disruption of educational services:

I attest that the information contained in this document is, to the best of my knowledge, correct and the agency named above has authorized me as its representative to file this application. By typing my name below, I affirm that I am authorized to submit this form on behalf of the Subgrantee.

Electronic Signature of Superintendent	Date

SC CARES Subgrant Spending Plan

62

Spending Plan (cont.)

LEA Name: Please choose...

Select LEA from dropdown menu

Use of Funds
1a. Individuals with Disabilities Education Act

Describe activities for 1.a.

Local educational agencies that receive funds under this title may use the funds for any activity authorize
the ESEA of 1965, including the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.) ("ID

Description of Activities

	Object	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Indirect Costs	Pre-award Expense	Total
Function	**Code**	100	200	300	400	500	600	700		
Instruction	100								☐	$0.00
Support Services	200								☐	$0.00
Community Services	300								☐	$0.00
Other Charges	400								☐	$0.00
Total		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0.00

Back to Category List

63

Spending Plan (cont.)

Description of Activities

	Object	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Indirect Costs	Pre-award Expense	Total
Function	**Code**	100	200	300	400	500	600	700		
Instruction	100								☐	$0.00
Support Services	200								☐	$0.00
Community Services	300								☐	$0.00
Other Charges	4								☐	$0.00
Total		$0.00	$0.00	$0.00	$0.00	$0.00		$0.00		$0.00

Enter project budget

If expense is already incurred, select box

Back to Category List

64

Spending Plan (cont.)

LEA Name: Please choose...

Use of Funds
Budget Summary

	Object	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Indirect Costs	Total
Function	**Code**	100	200	300	400	500	600	700	
Instruction	100	$250,000.00	$150,000.00	$0.00	$50,000.00	$0.00	$0.00	$0.00	$450,000.00
Support Services	200	$0.00	$0.00	$0.00	$50,000.00	$0.00	$0.00	$0.00	$50,000.00
Community Services	300	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Other Charges	400	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total		$250,000.00	$150,000.00	$0.00	$100,000.00	$0.00	$0.00	$0.00	$500,000.00

Allocation Amount	Budgeted Amount	Remaining Balance
	$500,000.00	-$500,000.00

(Must be $0.00 for approval)

65

Next complete

GENERAL EDUCATION PROVISIONS ACT (GEPA) STATEMENT

66

GEPA Statement Requirement

- GEPA Section 427 requires an applicant for federal funds include a description of steps they will take to ensure equitable access to and participation in subgrant activities
- Statute highlights six types of barriers that can impede equitable access or participation: gender, race, national origin, color, disability, or age (may be others locally)
- See instructions in application guidance part I, page 17.

67

GEPA Statement

- Create a statement that
  - Identifies at least one barrier that would prevent someone from participating in SC CARES ESSER subgrant activities
  - Explains what will be done to overcome the barrier.
- Must align with proposed uses of funds/activities.

68

Certification Requirement

CERTIFICATION SIGNATURE PAGE

69

Certification Signature Page

- *Legally binds* applicant to program-specific assurances and SCDE's Assurances and Terms and Conditions
- Superintendent can sign either electronic form or page from application guidance (not both)
  - On Page 11 of application guidance Part I
  - Electronic form on Grant Opportunities page
- If signed document, scan and save as a PDF for upload.

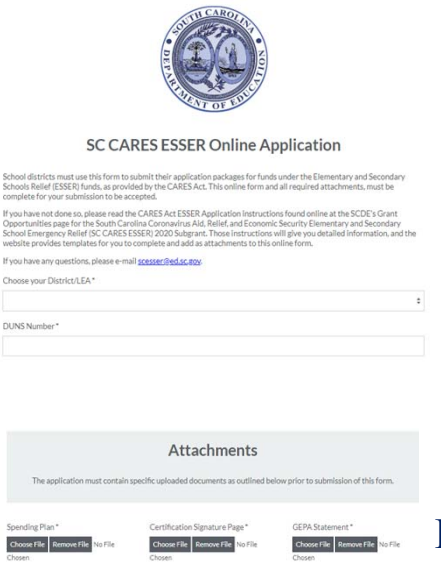
70

ONLINE APPLICATION

71

Application Organization

Online Form Sections



SC CARES ESSER Online Application

School districts must use this form to submit their application packages for funds under the Elementary and Secondary Schools Relief (ESSER) funds, as provided by the CARES Act. This online form and all required attachments, must be complete for your submission to be accepted.

If you have not done so, please read the CARES Act ESSER Application Instructions found online at the SCDE's Grant Opportunities page for the South Carolina Coronavirus Aid, Relief, and Economic Security Elementary and Secondary School Emergency Relief (SC CARES ESSER) 2020 Subgrant. Those instructions will give you detailed information, and the website provides templates for you to complete and add as attachments to this online form.

If you have any questions, please e-mail scesser@ed.sc.gov.

Choose your District/LEA *

DUNS Number *

Attachments

The application must contain specific uploaded documents as outlined below prior to submission of this form.

Spending Plan * Choose File Remove File No File Chosen

Certification Signature Page * Choose File Remove File No File Chosen

GEPA Statement * Choose File Remove File No File Chosen

Timeline of Activities

Below, click on each quarter that you plan to spend ESSER funds. In the boxes provided, identify planned activities for that quarter.

Please select all time frames that apply to the use of funds. *

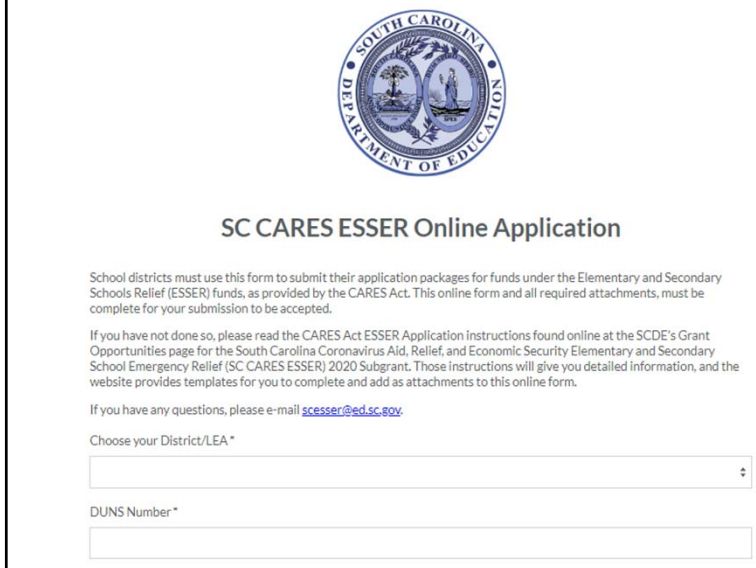
- [x] March 13-June 30, 2020
- [ ] July-Sept 2020
- [ ] Oct-Dec 2020
- [ ] Jan-Mar 2021
- [ ] Apr-June 2021
- [ ] July-Sept 2021
- [ ] Oct 2021-Sept 2022

Planned activities from March 13-June 30, 2020

Timeline of Activities

Proposal Attachments

Online Application



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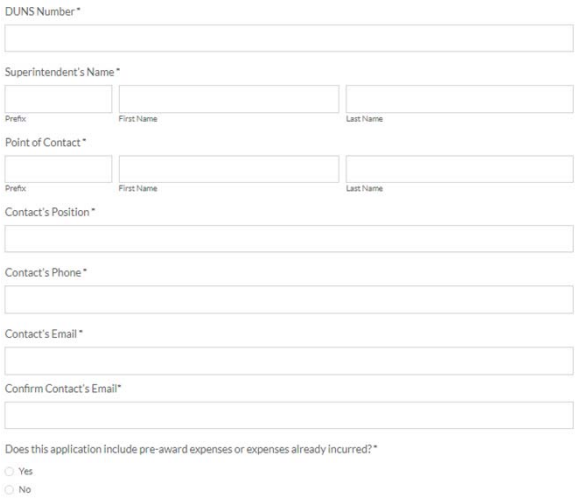
If you have any questions, please e-mail scesser@ed.sc.gov.

Choose your District/LEA *

DUNS Number *

- Select your District/LEA from the dropdown menu
- Enter your 9-digit DUNS Number

Contact Information



DUNS Number *

Superintendent's Name *

Prefix First Name Last Name

Point of Contact *

Prefix First Name Last Name

Contact's Position *

Contact's Phone *

Contact's Email *

Confirm Contact's Email*

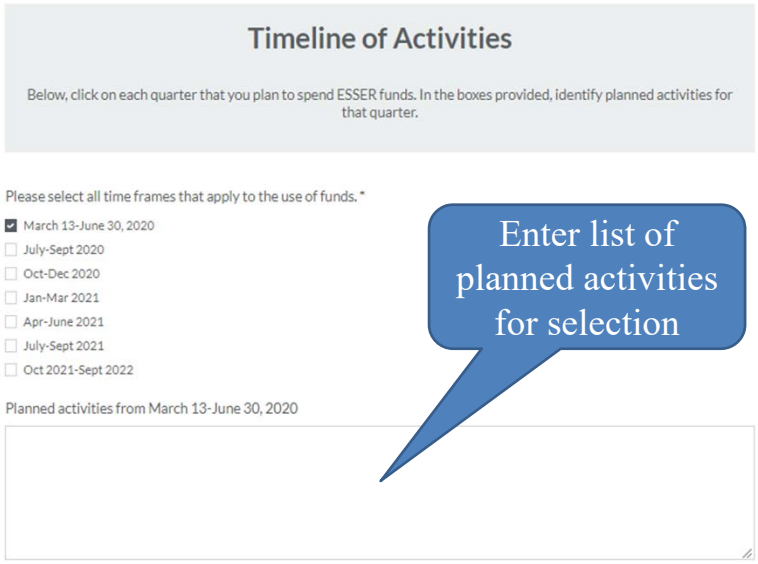
Does this application include pre-award expenses or expenses already incurred? *

Yes

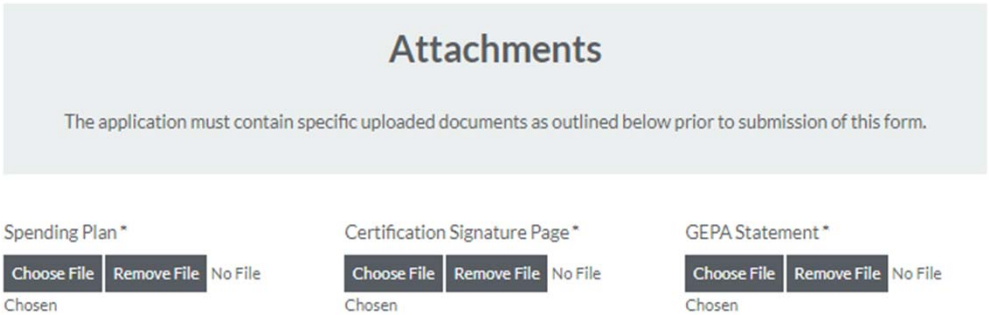
No

- Point of Contact will receive confirmation email
- Must validate email address.

Timeline of Activities



Attachments



Attachment File Size Limit

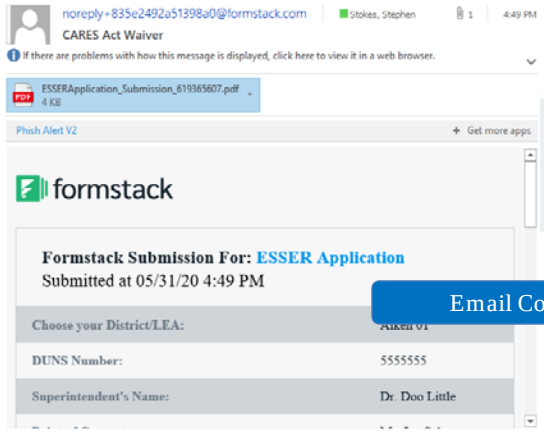
Total file size of attachments is limited to **25 MB**.

Suggestions for Minimizing File Sizes:

- Save PDF documents in black and white
- Do not include unnecessary or extra documents
- Do not include graphics or pictures
- Reduce file size of PDF documents.

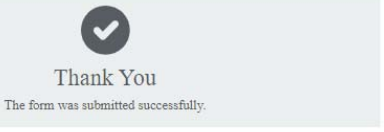
Attestation

Submission Confirmation

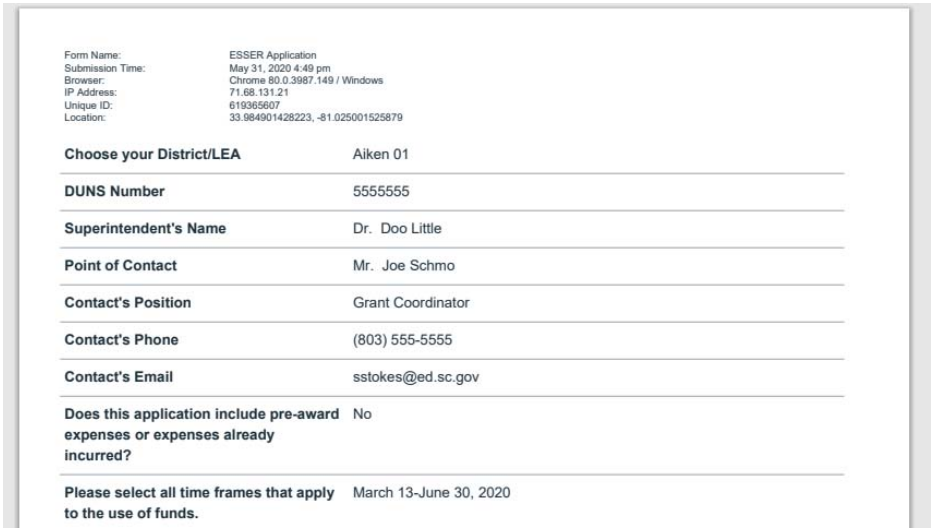


Email Confirmation

Onscreen Confirmation



Application Submission Confirmation



Form Name: ESSER Application
Submission Time: May 31, 2020 4:49 pm
Browser: Chrome 80.0.3987.149 / Windows
IP Address: 71.68.131.21
Unique ID: 619365607
Location: 33.984901428223, -81.025001525879

Choose your District/LEA	Aiken 01
DUNS Number	5555555
Superintendent's Name	Dr. Doo Little
Point of Contact	Mr. Joe Schmo
Contact's Position	Grant Coordinator
Contact's Phone	(803) 555-5555
Contact's Email	sstokes@ed.sc.gov
Does this application include pre-award expenses or expenses already incurred?	No
Please select all time frames that apply to the use of funds.	March 13-June 30, 2020

80

Questions?

Please type your questions in chat box.

Contact Information

For additional assistance, contact:

- John Payne, 803-734-2738, SCESSER@ed.sc.gov for SC CARES ESSER subgrant and questions
- SCDE Grants Program, 803-734-5810, grants@ed.sc.gov for online submission questions.

Grant Accounting Processing System (GAPS) Procedures Specific to SC CARES ESSER Subgrant

Diane House, Grants Accounting Manager
Office of Finance

Molly M. Spearman – State Superintendent of Education

Disclaimer

This presentation is designed to help you understand state requirements and procedures for the new SC CARES ESSER Subgrant.

This presentation is *not a substitute* for reading the subgrant agreement, all assurances, terms, and conditions, and applicable state laws and federal regulations.

84

Managing SC CARES ESSER Subgrant

- Important changes for using Grants Accounting Processing System (GAPS)
- Reporting Requirements

85

Grants Accounting Processing System (GAPS)

- Enables transparency
- Meets requirements for record retention
- Meets auditor expectations
- Reduces risk of waste, fraud and abuse

86

Grant Award Notification (GAN) Must Be Fully Executed

Superintendent has to:

- sign subaward GAN
- return signed GAN to scesser@ed.sc.gov
- retain copy (both signatures) for records

87

Setting up Budget in GAPS

- Create budget in GAPS that matches approved Spending Plan Summary Page
- Budget will be at the high level function and object codes
- SCDE will review GAPS budget to ensure match to approved Spending Plan Summary

88

Spending Plan Budget Summary

LEA Name:

Use of Funds
Budget Summary

	Object	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Indirect Costs	Total
Function	**Code**	100	200	300	400	500	600	700	
Instruction	100								
Support Services	200								
Community Services	300								
Other Charges	400								

Allocation Amount	Budgeted Amount	Remaining Balance

(*Must be $0.00 for approval)*

89

SCDE Approval of GAPS Budget

- Verify receipt of signed GAN
- Review budget to ensure match to approved Spending Plan Summary
- Notify subgrantee of budget approval (or need for revision if budget does not match Spending Plan Summary)

90

Submitting Claims/Drawdown Requests

Once budget is approved, subgrantee can submit

- Claims for reimbursement of allowable expenditures dating back to March 13, 2020
- Drawdown requests for advance payments for anticipated obligations

91

Remember

- SCDE Finance's process: requests processed on Monday and paid out on Wednesday
- Subgrant is emergency funds (not stimulus)
- Cash Management Improvement Act (CMIA) applies

92

CMIA Requirements

Cash Management Improvement Act (CMIA) requires non-federal entities minimize the time between transfer of federal funds and the disbursement/use of those funds

- See 2 CFR Part 200.305
- Update your cash management procedures specifically to address SC CARES ESSER subgrant

93

Don't Forget

Update your cash management procedures specifically to address how SC CARES ESSER subgrant will be managed.

Finance managers are urged to regularly monitor requests for payment to assure that funds are requested in GAPS at the time those funds are needed for payments.

94

Quarterly Reporting Requirements

Subgrantees must report the following quarterly:

- Amount of subgrant funds expended for each authorized activity at both detail function and object level
- Number of jobs created with subgrant funds, by allowable activity
- Number of jobs sustained with subgrant funds by allowable activity

95

Reporting Due Dates for SC CARES ESSER

Reporting Period	Report Due Date
March 13–June 30, 2020	July 5, 2020
July 1–September 30	October 5
October 1–December 31	January 5
January 1–March 31	April 5
April 1–June 30	July 5

The SCDE will release a reporting tool in the next few weeks

96

Questions?

- Email scesser@ed.sc.gov
- Email grantsaccounting@ed.sc.gov

97

CARES Act ESSER Funds Subgrant Audit Preparation

Melissa Myers, Director
Office of Auditing Services

Molly M. Spearman – State Superintendent of Education

Audit Requirement

- SC Code of Law 59-17-100 requires all school districts submit an annual audit report to the SCDE by December 1 after the close of the fiscal year
- 2 CFR 200.501 requires non-federal entities that expend at least $750,000 in federal funds to have a single audit
- All SC school districts meet requirement to conduct a single audit
- Single audit combines a financial audit with an audit of federal programs determined to be major programs.

99

Major Federal Program Determination

- Auditor uses a risk-based approach to determine which federal programs are major programs
- Risk factors include consideration of:
  - Current and prior audit experience
    - Federal program not recently audited; results of prior audits
  - Oversight by federal agencies and pass-through entities
    - OMB may designate programs as higher risk
  - Inherent risk of the federal program
    - Nature of the program
    - Phase of program in its lifecycle (New program, etc.)

100

Audit of CARES Act/ESSER Funds

- Based on risk factors, it is highly likely that the CARES Act/ESSER program will be determined to be a major program for many LEAs
- Funds expended prior to June 30, 2020, will be subject to audit during the FY 2019-20 single audits.

101

Audit Preparation

Ensure that your LEA complies with all terms and conditions of the subgrant award to avoid any potential audit findings during the FY 2019-20 and subsequent single audits.

102

OMB Compliance Requirements

Auditors will test the applicable compliance requirements found in the OMB Compliance Supplement for the CARES Act/ESSER fund subgrant when performing the single audit.

103

OMB Compliance Requirements

May include the following:

- Activities Allowed or Unallowed
  - Specifies what expenditures are allowable or unallowable under a program
- Allocable Costs/Cost Principles
  - Specifies expenditures that are allowable and how they are calculated and supported.

104

OMB Compliance Requirements, continued

Cash Management

- Reimbursements are properly supported by documentation
- Advance payments are properly managed and funds expended within 72 hours
- Interest earned on payments in excess of $500 must be remitted to the grantor (2 CFR 200.305).

105

OMB Compliance Requirements

- Equipment and Real Property Management
  - Management, use, and disposal of equipment or real property
- Period of Performance
  - Expenditures incurred within the grant period.

106

OMB Compliance Supplement

- View the 2020 OMB Compliance Supplement to determine specific requirements that will be subject to testing under CARES Act/ESSER
- 2019 Supplement is posted at: https://www.whitehouse.gov/wp-content/uploads/2019/09/2-CFR_Part-200_Appendix-XI_Compliance-Supplement_August-2019_FINAL_v2_09.19.19.pdf

107

Audit Preparation

- Maintain all supporting documentation for expenditures incurred
- Ensure staff involved with expending funds understand all allowable activities
- Only draw down funds for allowable activities
- Ensure that funds drawn down are spent within 72 hours.

108

SCDE Monitoring

Independent audits performed will be in addition to monitoring that will be conducted by the SCDE as the pass-through entity.

109

Questions?

Please type questions in chat box.

110