The Kentucky Department of Education (KDE) awarded the Governor’s Emergency Education Relief Fund (GEER) using the Title I, Part A formula, with all of our 172 school districts receiving allocations. Districts are permitted to utilize the funds within their districts in two primary areas; technology/remote learning and food service. These are areas where the educational and social impacts of the COVID-19 pandemic will be most extreme and difficult to overcome with limited local funds. Expenditures beginning March 13, 2020, may be applied to GEER Funds if they are directly related to the COVID-19 pandemic and have been expended for the purpose of expanding access to high-quality remote learning experiences through increased digital learning infrastructure and expanded remote food services to students.

The KDE encouraged LEAs to complete a needs assessment before determining how their portion of the GEER Fund will be used. LEAs should follow existing needs assessment protocols to determine the most valuable and targeted use of the GEER Fund. A needs assessment should include a review of the current state as compared to the desired state, the identification of barriers to reaching the desired state and an analysis of the potential sources of the identified barriers. It also is best practice to include a wide range of stakeholder voices in the planning process. Resources to support LEAs in the completion of a needs assessment can be found on KDE’s Comprehensive Improvement Planning for Schools and Districts webpage. It is permissible for LEAs to partner with external education agencies to provide services that are allowable using GEER Funds. Any partnerships will need to be included in the spending plan and annual report submitted in GMAP.

In addition to their usual processes, LEAs should remain mindful that the GEER Fund is an emergency fund meant to overcome barriers created by the COVID-19 pandemic. GEER Funds do not expire until September 30, 2022, and it is unclear if additional emergency funds will be awarded in the future. LEAs should prioritize existing emergency needs and consider unforeseen future needs during their planning process.

Prior to receiving funds, LEAs must complete an assurance document through the Grants Management Application and Planning (GMAP) system. Following the submission of the GEER Fund Assurance by the superintendent, LEAs may request the GEER funds through the Federal Cash Request process. The LEA is also required to submit a GEER Spending Plan by July 31, 2020.

The CPE worked with IHEs to create an inventory of infrastructure needs, both in terms of hardware and software, and pursue statewide contracts when feasible.  Just as some K-12 students have struggled with technological issues, access to computers and internet connectivity have been barriers to the smooth transition to remote learning for some postsecondary learners as well.  Individual institutions have addressed the barriers by loaning laptops and WiFi hotspots, but there is a growing need for more equipment.  Section 18002 funds will be used to purchase the equipment and internet access necessary for students to succeed in remote learning.

The GEER funds were distributed to KDE and Higher Education based on the assessments listed above and have been distributed to both between June 1,2020 and June 2021.

A memorandum of agreement (MOA) to distribute GEER funding was done and signed between KDE, CPE and the Cabinet of Education and Workforce Development.

KDE adhered to determining allowable costs for the GEER funds in accordance with the Uniform Guidance [2 CFR 200.403](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=b9cfef281a5e0b9e30bb056e4010e4f5&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1403), [2 CFR 200.404](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=b9cfef281a5e0b9e30bb056e4010e4f5&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1404) and [2 CFR 200.405](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=b9cfef281a5e0b9e30bb056e4010e4f5&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1405) - Factors affecting allowability of costs as expenses must be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles. A funding matrix detailing allowable GEER expenditures is available on KDE’s webpage. GEER funds are tracked separately at the state level with its own accounting structure and at the local education agency level with its own project number.

KDE processes all LEA payments within statewide accounting system eMARS (Management and Reporting System) through the Federal Cash Request Process. LEAs may request funds either on a reimbursement basis or cash advance. Requests for cash advance are only to meet the thirty day cash needs per [2 CFR 200.305](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=b9cfef281a5e0b9e30bb056e4010e4f5&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1305).

All Kentucky LEAs receiving GEER funds are required to submit quarterly expenditure reports to ensure funds are spent with the allowable objects.

As a state agency CPE adheres to the model procurement code set forth in KRS 45A and guidance set forth in the Executive Branch Finance and Administration Cabinet’s  Finance Administrative Procedures (FAPs).  Contracts issued by CPE require three level of internal approval as well as approval from the Executive Branch finance and Administration cabinet and in some cases, depending on the type of contract, approval from the Legislative Government Contract Review Committee.

LEAs in Kentucky are also supporting low-income students through revamped and expanded food service offerings under the emergency waivers offered by the United States Department of Agriculture (USDA). Kentucky is committed to providing support for school nutrition programs to continue to provide food assistance for all students in need during the COVID-19 pandemic. Kentucky views nutrition programs as vital to remote learning. Whether located remotely or in the classroom, students that are experiencing hunger cannot learn. LEAs have had to shift very quickly from typical operations to meal distribution methods necessary to meet student needs during this crisis.