



KANSAS BOARD OF REGENTS

July 31, 2020

Governor's Emergency Education Relief (GEER) Fund S425C200046 "45-Day Report"

Sent via email to Kansas.OESE@ed.gov

1. Please describe the State's process for awarding GEER funds to LEAs, IHEs, and/or other education-related entities, including:
 - a. Timeline(s) for awarding GEER funds to LEAs, IHEs, and/or other education-related entities;
 - b. The criteria, process and deliberations you use to determine which LEAs, IHEs, and/or other education-related agencies are:
 - i. "Most significantly impacted by coronavirus;" and/or
 - ii. "Essential" for carrying out emergency educational service;
 - c. The funding mechanisms (e.g., grants, contracts) the State will use to provide GEER funds to LEAs, IHEs, and/or other education-related entities; and
 - d. Any specific funding conditions or requirements the State will place on awards to ensure the funds are spent for specific purposes or activities.

Governor Laura Kelly awarded the full GEER fund allocation for Kansas to the Kansas Board of Regents, for the purpose of allocating the funds to the state universities in the amounts as follows:

University of Kansas	\$6,316,593
University of Kansas Medical Center	4,729,440
Kansas State University	6,690,455
Kansas State University Polytechnic Campus	301,989
Kansas State University Veterinary Medical Center	451,058
Wichita State University	2,997,749
Emporia State University	1,505,594
Pittsburg State University	1,684,463
Fort Hays State University	1,596,822
Total	\$26,274,163

Unofficial notice of the GEER fund allocations was done in late June by the Governor's budget office, but the actual award process by the Board of Regents with the state universities will be accomplished by signed agreements between each university's chief executive officer and the

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chief executive officer of the Kansas Board of Regents. The plan is to have the signed agreements in place by Friday, August 21.

With the coronavirus pandemic and the associated shelter at home orders, the state universities quickly moved their instruction and many administrative and student support services to a virtual format. Institutions also took steps to limit students from on-campus housing and dining facilities, to protect the health of students, staff and local communities, resulting in partial refunds to students for fees paid for services no longer provided. For those students unable to leave campus, institutions found ways to continue serving them on campus.

All of the unplanned steps necessary to protect the health of students, faculty, staff and the local communities have come at a cost. Institutions have suddenly had to expend operating funds to move to online delivery of courses planned for in-person instruction, expand the technology infrastructure for remote operation of campuses, offer additional student advising, and devote additional staff time and materials for cleaning and sanitizing spaces. Institutions are also faced with the financial consequences of refunding housing, dining and other dedicated fee revenues for services no longer offered. Institutions are fortunate that a portion of the money granted to them from the CARES Act via the HEER Fund is available to mitigate the refunds, however, those revenues do not cover the revenue loss.

Many of the institutions' expenses are fixed costs for faculty and facilities, making it difficult to generate budget savings in the same timeframe as the pandemic caused revenue losses. All of the state universities have withstood financial losses, but the basis upon which the GEER dollars were allocated across the system, was their proportional share of the State General Fund operating appropriations.

The funds will be granted to the universities once the standard grant agreement is signed and on file with the Board of Regents. Monies will be drawn down on a reimbursement basis, in accordance with Federal cash management requirements.

The only specific funding requirements placed on the universities will be those identified in the CARES Act itself and from U.S. Department of Education guidance.

2. Describe the system of internal controls the State will use to ensure that GEER funds are expended for allowable purposes and in accordance with cash management principles and the Uniform Guidance. See 2 CFR §200.303.

As identified in federal Code of Federal Regulations, 2 CFR §200.303, Kansas Board of Regents will establish and maintain effective internal control over the Federal award that provides reasonable assurance that the state universities are managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls will be consistent 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). The Board Office will ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal awards; evaluate and monitor the non-

Federal entity's compliance with statutes, regulations and the terms and conditions of Federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; 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 obligations of confidentiality. Institutions will be required to certify that expenditures are proper and in accordance with the terms and conditions of the Federal award and that the costs incurred are either immediately due and payable or have been paid for institutional expenditures or to appropriate authorized vendors and/or contractors upon each submission of reimbursement requests.

3. If GEER funds are being awarded or used for payments to SEA or IHE administrators, executives, and/or state or local teachers' unions or associations, please describe your process for reporting the amount of funds used for this purpose, and how the funds are consistent with allowable uses of funds under section 18002(c) of the CARES Act.

In accordance with the grant agreements, GEER funds will not be used for executive salaries at the IHEs.

4. If you intend to provide GEER funds to LEAs, please describe the process you will use to ensure that LEAs receiving GEER funds provide equitable services to students and teachers in non-public schools located within the LEA in the same manner as provided under section 1117 of the ESEA.

None of the GEER funds will be awarded to LEAs or other education-related entities.