Speaker 1: Welcome, and thank you for joining 2022 Compliance Supplement for the ESSER Fund, GER Fund, and the EANS program. Before we begin, please ensure you have opened the WebEx chat panel by using the associated icon located at the bottom right of your screen. You may submit written questions throughout the presentation, and these will be addressed through the Q&A. To submit a written question, select all panelists from the dropdown menu in the chat panel. Enter your question in the message box provided, and send. Please note, all audio lines have been muted for the duration of today's event to minimize background noise. If you require technical assistance, please send a chat to events producer. As a reminder, this conference is being recorded. With that, I will turn the call over to Ms. Lakesha McKenzie. Please go ahead.

Lakesha McKenzi...: Thank you. Thank you very much and greetings everyone. Thank you for joining our webinar today. This webinar is being given by the Department of Education's Office of State and Grantee Relations in conjunction with the Office of Management and Support. As our event producer just let, this webinar is being recorded and therefore it will be posted on our website. The link to where the webinar will be posted will be provided for you in the chat.

So as you can see on our title slide, today's webinar is on the 2022 Compliance Supplement. Our presenters today are Britt E. Jung, who is a group leader and program lead in the Office of State and Grantee Relations. We also have our colleague Shane Morrisey, who will be presenting today, and he is the director of the Management and Support Office. Diane Rentner is the policy lead in State and Grantee Relations, and she will be presenting as well, along with Sarah Laven Jones, who is the policy lead for Maintenance of Effort and Maintenance of Equity.

Slide two, please. This is our agenda for today. So we will be covering... We will be giving you an overview, rather, of the Compliance Supplement and also covering activities allowed or unallowed, allowable costs and the cost principles, equipment or real property management. We'll also have some discussion around matching, level of effort, and earmarking, as well as some discussion on the reporting requirements, and finally special tests and provisions. You are in for a treat. I am hoping that you will get as much as you can from this informative webinar. And at this time, I'm going to turn it over to my colleague, Shane Morrisey. Shane, take it away.

Shane Morrisey: Thanks, Lakesha.

Lakesha McKenzi...: You're welcome.

Shane Morrisey: Next slide please. So I am Shane Morrisey. I'm the director of the Management and Support Office. And so just a little background and context about what my office does. We are responsible for resolving single audit findings. We are an OIG and GAO liaison office. We also perform risk assessments for OESE programs and coordinate various monitoring efforts within OESE. Additionally, we also are charged with organizing all the different program offices within OESE for editing the Compliance Supplement on an annual basis. And so I know a lot of you out there, if not most of you out there, are auditors. And so OMB is really responsible for publishing the Compliance Supplement on an annual basis. So they ask the agencies that are included in the Supplement to edit and update their sections of the Supplement on a regular basis. And so that's kind of where we fit in. And as you might imagine, it's been quite a lift to both create and update the ESF, the 84425 portion of the Compliance Supplement over the past few years. Next slide.

So there are eight different Education Stabilization Fund programs, ESF, managed by OESE. So as a disclaimer, I'm presenting here today with the State and Grantee Relations Office. They are the office responsible for managing the GEER, ESSER and EANS programs. And so this presentation today will only be covering those programs. The outlying areas, ESF program, as well as [inaudible 00:04:42] will not be covered in this presentation. Next slide.

And so ever since the 2019 Supplement, OMB has limited the number of compliance areas we can select for each of our programs. I was looking back at the 2018 Supplement and the Title One program. I believe 11 out of 12 compliance requirements were selected back in 2018. And so the fact that we've been limited to six since then has been a significant change. And if you look at the slide there, you can see the different compliance areas that we're asking [inaudible 00:05:16] to look at for 2022. And you'll note the asterisks indicate the different compliance requirements that we've selected. There are seven of those chosen, but OMB is regarding activities allowed or unallowed and allowable costs and cost principles to jointly count as one against that big six requirement. Next slide.

And so changes from the 2021 Supplement, we have no longer selected cash management as a selected compliance area. And in its place, we have selected matching, level of effort, and earmarking. And we'll get into a little more detail later on in the presentation about each of these compliance areas. Next slide.

And so we are also asking that subprogram alphas are reported. I know this has been a change. This was included in the 2021 Addendum. So just given the number of different programs that have been lumped together under assistance listing 84425, I think last I checked, there are 18 different subprograms, each with their own alpha. And in order to better help track which subprogram is included in a particular finding or an audit report, we are asking that each of those alphas be reported. There are so many different programs included here with totally distinct grantees that range from institutes of higher education, state educational agencies, also including governor's offices. So to report those subprogram alphas really helps keep track of which program a given auditor is looking at. Next slide.

And this here is a screenshot from the Supplement itself, just to try and help provide further instruction about where that information will be reported. Next slide. And as I mentioned earlier, my office is responsible for resolving single audit findings. And so we've really seen a trend the last couple of years for findings related to reporting under 84425, both in the timeliness of reporting and ensuring that proper controls are in place around reporting. So if you're out there and you're with a state, I think it'd be a good idea to take a look at the policies you have related to your reporting procedures. And we'll get into a little more detail about reporting requirements later on the presentation. Next slide.

And so that's it for my portion of the presentation. I will now hand it off to my colleague, Britt Jung from State and Grantee relations.

Britt Jung: Thank you, Shane, and good afternoon, everyone. Thank you for joining us today. I'm going to touch on activities allowed or unallowed. Next slide, please.

So as you're aware, the ESSER and GEER funds may be used for a wide range of activities. And those activities include, but aren't limited to, supports for physical health and safety that are consistent with guidance from the CDC, to the extent practicable, meeting students' social, emotional, mental health, academic, and other needs, and operational continuity, as well as other allowed uses. Again, the allowed uses are very broad and they're also typically very context-specific.

Our guidance, which is in our FAQs, there's a link to that in this presentation, but our guidance directs grantees to apply a three part test. So test number one, is the use of funds intended to prevent, prepare for, or respond to the COVID-19 pandemic, including its impact on the social, emotional, mental health, and academic needs of students. Test number two, does the use of funds fall under one of the authorized uses of ESSER or GEER funds. And test number three, is the use of funds permissible under the uniform administrative requirements, cost principles and audit requirements for federal awards, so the uniform guidance. In particular, is the use of funds necessary and reasonable for the performance of these awards, specifically ESSER and GEER. I will note that the use of funds under the EANS program, the Emergency Assistance to Nonpublic Schools program, is different. It is a more narrow use of funds, and we have separate FAQs that address those uses of funds. Next slide, please.

Here's some examples of broad allowable uses of funds or approaches to addressing impact of the pandemic. Again, I'll emphasize that these federal resources are available for a wide range of uses to address diverse needs that arise from, or that have been exacerbated by, the pandemic or to emerge even stronger post-pandemic. I want to alert you to the fact that we anticipate posting updated FAQs in the next several weeks, hopefully. We've added some of the materials that have already been posted publicly, or that we have used to respond to our grantees already. So I won't read through all of these bullets. And again, you can go to the FAQs yourselves.

But in general, some examples of allowable approaches under ESSER or GEER to prevent, prepare for, and respond to the pandemic is to address the academic impact of lost instructional time for all groups of students, and also to address students' social, emotional, mental health, and academic needs, including any inequities that were exacerbated or worsened by the pandemic, and ensuring that students have access to teachers and other critical staff that they need in order to support and ensure their success, including by hiring additional staff or educators or improving compensation in order to either through recruitment or retention activities. Next slide, please.

We respond in my office, the Office of State and Grantee Relations. We work closely with our colleagues in the Office of General Counsel, as well as in our policy office. And we respond to uses of funds questions on a daily basis. So I want to highlight a few of those today that have come up as areas possibly of confusion or that have come up frequently. And here's one of them. And the question is, can a grantee use funds to make up for state revenue losses? And the answer is that yes, it's possible that these funds, ESSER/GEER funds, may be used to bridge budget shortfalls if the deficit is related to the pandemic, and if these funds are needed for allowable education-related expenses. And then we want to make sure that... There's the caution here in bullet number two, that there are still maintenance of effort and maintenance of equity requirements under the three stimulus acts, the CARES, CRRSA, and ARPA, as well as maintenance of effort requirements under other federal programs. And note that ESSER and GEER funds may not be included, in fact, they are excluded from these calculations. Next slide, please.

We also want to point out, however, that these funds may not be used to restore or supplement rainy day funds. So again, this is an FAQ in the document that exists. So putting funds into a rainy day fund does not constitute or would not constitute an obligation of these funds for specific allowable activities. Next slide, please.

I want to highlight here the different obligation deadlines, particularly since the CARES Act deadline is just over two months away. So you can see that under the CARES Act, the ESSER I and the GEER I program, those funds must be obligated by September 30th of this year. For ESSER II and GEER II, those funds must be obligated by September 30th of next year, or 2023. And for ARP ESSER, those funds must be obligated by September 30 of 2024.

In addition, the regulations state that grantees have to liquidate the funds within 120 calendar days after the obligation date, unless an extension is granted. And we'll talk about that in a moment. I also want to point out that I didn't talk about EANS here because EANS has some unique qualities, including the obligation timelines. So if you have any questions about EANS, you're welcome to reach out to us. But I do want to point out that the obligation, the statute that governs EANS, calls out some very unique obligation deadlines. Next slide please.

And as I noted on the previous slide, yes, grantees do have the ability, or I should say the department has the authority to approve liquidation extension requests, also known as late liquidations, based on specific facts and circumstances and of any given obligation and with written requests from the grantee. So we did issue a letter to our grantees and we have linked to that letter in this slide. And that letter essentially flags or identifies for our grantees that we will have a process for requesting late liquidations or liquidation extensions. We have not communicated that process yet, but we intend to do so very soon. Next slide please.

So another topic that has come up on several occasions is the topic of time distribution records, also known as records for time and effort. Next slide, please.

I'm not going to read the whole Q&a, which is in our FAQs, A-16, but in summary, I just want to say that you should know that grantees only need to maintain records if a staff member is being paid for multiple activities, and some of those activities are unallowable under ESSER or GEER. So I'll just pause for everybody to digest that for a moment. The grantee only needs to maintain records if a staff member is paid for multiple activities, and some of those activities are unallowable under ESSER or GEER. So with that, I'm going to pass the Baton to Diane Rentner. Next slide please.

Diane Rentner: Great, great. So under equipment and real property management, the Compliance Supplement asks auditors to review equipment and real property, including construction, minor remodeling, and improvements to land, buildings, or equipment. Next slide, please.

Because ESSER funds can be used for any allowable activity under the Impact Aid program, and because the Impact Aid program allows funds to be used for construction, remodeling, renovations, and repairs, ESSER and GEER funds may also be used for these purposes. A helpful resource in understanding the applicable federal requirements that would come into play when ESSER/GEER funds are used for these purposes is the departments ESSER and GEER Use of Funds FAQs, in particular FAQ B6 and B7. Next slide please.

So what are some examples of the types of construction related activities that could be carried out with ESSER or GEER funds? Some examples that would improve air quality in schools could be improvements to heating and air conditioning systems, installation of air filtering or purification systems, and window or door replacements. Funds could also be used for school facility repairs or improvements that would result in reducing the risk of virus transmission and exposure to environmental health hazards. Next slide.

So in order for a sub-grantee to use ESSER or GEER funds for construction, renovation, or remodeling, the state as the pass through entity must grant prior approval. State approval can come at any point in a project timeline up until the point that reimbursement occurs. However, ideally the state review process should be completed as soon as possible on the project's timeline. States have great flexibility to develop their own prior approval processes, but the process should ensure that the expenditure is necessary and reasonable, is consistent with uniform guidance, and is also consistent with other program and other federal requirements. Next slide.

For more information on additional federal requirements that grantees must follow when using these funds for construction, please see our FAQs. And in addition, we conducted a webinar in September of 2021, and it contains some useful background information that would help inform your review of these types of projects. And now I'm going to pass it on to Sarah. Next slide.

Sarah Laven Jon...: Thanks, Diane. I'm going to take a second to talk about the state maintenance of effort requirements, which I know is referred to in the Compliance Supplement as matching, level of effort. Next slide please.

So under the CRSA and ARP Act, there are a similar maintenance of effort requirement. So under the CRSA Act, which applies to fiscal year '22 and the American Rescue Plan Act, which is fiscal year '22 and '23, a state must separately maintain support for both elementary and secondary education, as well as higher education, at least at the proportional level of support for elementary and secondary and higher education relative to overall state spending averaged over fiscal years '17, '18 and '19, which we consider to be the baseline years. Next slide, please.

Auditors should separately corroborate the amounts reported for state support for elementary and secondary education for fiscal year '22, with data representing either actual state expenditure data or data representing final appropriated or allocated amounts. Please note that a state may rely on either set of data to meet this requirement. However, a state must use data on actual state expenditures to demonstrate overall spending consistent with the statutory reference to overall state spending. Similarly, auditors should corroborate the amounts reported for state support for higher education for fiscal year '22, with data representing either actual state expenditure data or data representing final or allocated amounts. And a state may rely on either set of data to meet this requirement. Next slide, please.

At this point, states have submitted baseline maintenance of effort data, again, that's fiscal years '17, '18, and '19, and final maintenance of effort data for fiscal years 2020 and 2021, as well as interim maintenance of effort data for fiscal year '22. That data is available to the public in the Education Stabilization Fund Transparency Portal. We provided a link there. And each state must submit final expenditure data for fiscal year '22 overall state spending in the spring of 2023. Next slide, please.

Under the waiver authority in section 2004(a)(2) of the American Rescue Plan Act, the Secretary may waive any maintenance of effort requirements associated with the Education Stabilization Fund for the purpose of relieving fiscal burdens incurred by states in preventing, preparing for, and responding to the coronavirus. At this time, the department has received maintenance of ever waiver requests from 17 states. All of those waiver requests are available on the department's maintenance of effort webpage, which is listed there. And you'll note that a number of these requests have been withdrawn by the state. Next slide please.

All right. I'm now going to turn it over to my colleague, Diane. Thank you so much.

Diane Rentner: Thanks, Sarah. So under the same part of the compliance supplement, auditors are asked to determine if grantees have implemented the necessary reservations of funds under ESSER I, ESSER II, and ARP ESSER. Next slide, please.

Under ESSER I and ESSER II, state educational agencies must allocate at least 90% of the state's award to local educational agencies. States may reserve up to 10% of the state's ESSER I or ESSER II award to use these funds to address emergency needs resulting from the pandemic and as determined by the SEA. An SEA may also reserve up to one half of 1% for administrative costs, but this reservation must come from the 10% that the state can reserve. FAQ A-8 in our ESSER GEER FAQs has some more information that you can review when looking at state actions around this. Next slide, please.

For ARP ESSER, we have a little bit more of a complicated situation. Similar to ESSER I and ESSER II, states must allocate at least 90% of the state's ARP ESSER award to LEAs. Then from the state's award, the state must reserve not less than 5% to address the academic impact of lost instructional time, not less than 1% for summer enrichment programs, and not less than 1% for after school programs. And these programs that are implemented by the state must be evidence based.

Similar to ESSER I and ESSER II, the SEA may reserve one half of 1% for administrative costs, but this reservation must come from the funds that are not allocated to LEAs. The remainder of the funds, and that'll either be two and a half percent if they do take the half percent for administrative costs, or 3% may be used by the SEA to address emergency needs resulting from the pandemic. And I also want to mention here, even though this is not section where this requirement might come into play, but under our ARP ESSER, LEAs must reserve 20% of their allocation to address the impact of lost instructional time. Next slide.

Again, we have some information you can draw on. First, the department's COVID Handbook Volume II gives you some good guidance around the types of interventions that could be implemented. We also have the ARP ESSER Interim Final Requirements that laid out a lot of this information about the set asides and reservations. And also on this page is a link to the state ARP ESSER plan so you can see how each state said that they would use those reservations and how much they would reserve. Some states sent all the money to LEAs. Other states, maybe took the whole 10% to carry out these activities. So it's important to see how the states said that they were going to do that. And then finally, we have a link to the ESSER and GEER use of funds FAQs, which again is a very valuable source of information on all these activities. Next slide. I now hand it off to Britt.

Britt Jung: Thanks, Diane. A component of the Compliance Supplement, as you know, are the reporting requirements. Next slide. And there are two primary reporting requirements for the ESER/GEER and EANS grantees. First, there is the monthly reporting required through the FFATA Act. And this requirement is for all of our grantees if they receive over $250,000. And it also addresses the statutorily required quarterly reporting requirement in the CARES Act and subsequent stimulus acts.

So this is where we receive sub-award data from our grantees. And we share those data publicly through the ESF Transparency Portal. And we can share a link to the portal in the chat, but there's also a link in this presentation. The second required reporting for our grantees is the Annual Performance Reporting. For more instructions and additional resources, including reporting schedules, reporting forms, frequently asked questions, you can go to the portal, and I've linked it here as well. And specifically at the bottom of the portal, there's a grantee help page that you can go to. You will find 2020 annual performance report data in the portal now. And the 2021 data will be displayed in the fall of this year. Next slide, please.

And this is just a reiteration of the guidance in the Compliance Supplement with regard to reporting requirements. So we instruct auditors to examine the annual performance report and reconcile those data with underlying documentation and the data that have been displayed through the ESF Transparency Portal. We've worked, just as an aside or as a note, we've worked closely with our states on their sub-award reporting, the FFATA data. And so in some cases they have experienced challenges with over reporting, and we have tried to work with them closely to remedy those problems. So from here, I'm going to pass it back to Diane to talk about the special tests and provisions.

Diane Rentner: Thanks, Britt. Next slide, please. Under the Special Tests and Provisions, the Compliance Supplement ask auditors to determine if state educational agencies have implemented the non-public school eligibility criteria under the EANS program. Next slide.

This is a little bit of context for the EANS program. And as Britt mentioned, it is quite different from ESSER and GEER. Under EANS, there are two versions of it, one that was authorized under the CRSA act, and one was authorized under ARP. But under both programs, state educational agencies provide services and assistance to eligible non-public schools. Generally, as Britt mentioned, the allowable EANS services and assistance are much more limited than those uses of funds under ESSER and GEER. In providing the services, SEAs must maintain public control of funds and the services and assistance must be secular, neutral, and non-ideological. And then finally under the CRSA EANS program, but not the ARP EANS program, non-public schools can receive reimbursements for certain allowable services and assistance. Next slide.

So, with regard to what's required in the Compliance Supplement, I want to talk a little bit about the non-public school eligibility under ARP EANS. So in order to receive services and assistance under the ARP EANS program, a non-public school must enroll a significant percentage of students from low-income families and also be most impacted by the pandemic. The definition that we're using for low-income is 185% of the 2020 federal poverty guidelines. In a state's ARP EANS application, the states were required to indicate and seek approval of an alternate significant percentage of students from low-income families that the state would use as its threshold to determine eligibility if the state was not using the department's recommended 40% threshold. And I would say, the vast majority of states, probably, I think it's like 38 states, are using this alternate significant poverty percentage.

States also had to indicate in their application which data sources would be used to determine the proportion of low-income students enrolled. And they can use one or more of the following data sources: data for school lunch eligibility under free or reduced price lunch; data from the E-rate program; data from a different source, such as scholarship or financial assistance data that the school might have; or data from a survey developed by the SEA which can be administered to the families of students currently enrolled in the school. One thing that we want to note is proportionality, which is often used under equitable services may not be used to determine school eligibility. Rather, actual data must be used. Next slide.

As I mentioned, the other component of eligibility is that this school has to be most impacted by COVID. And in their application, states again had to indicate which factors they would use, and they could use one or more of the following: the per capita COVID infections in the community served by the school; per capita COVID deaths in the community served by the school; data on the impact of lost instructional time on the students in the school; and/or the economic impact of COVID in the community served by the schools. And so if you need more information on the ARP EANS program, we urge you to review the Interim Funnel Requirements that we issued. And then also you can look at each of the state plans that were approved, state applications, to find out the specific information for how each state was approaching their eligibility criteria. Now, I'm passing it on to Britt.

Britt Jung: Thanks, Diane. Next slide, please. Next slide, please. Can we have the next slide please? So this last slide is really just a bulleted list of a number of different resources that could be useful to you in learning more about the guidance that we've provided to grantees around the ESSER/GEER and also EANS programs. It also, the very last bullet point, is a link, again, to the ESF Transparency Portal. So we've recently updated our website, but these links are current. So we urge you to refer to these links for this additional information. Next slide.

If you have any questions, if there are any questions we don't answer here today, and we will have some time to answer questions in a few moments, but if we don't get to your questions today that are in the chat, we will follow up with you. We will post the presentation. We will post a recording of this session. It will be in the link that I believe has been provided in the chat. We will not be emailing the presentation, but we will post it within the... It usually takes about a week. And then, if you have questions that come up afterwards, things that you didn't think of until after we close, please feel free to reach out to one of the mailboxes on this slide. We have a mailbox for the ESSER Fund, ESSERF. We have a mailbox for the GEER Fund, and we have a mailbox for the EANS Fund, I'm sorry, EANS Program. And then we request folks that have state-specific questions to send a communication to their state mailbox. And that is the statename.OESe@ ed.gov.

So we're going to pause for a moment and look at the questions that you have sent to the chat, and we're going to make an attempt to answer as many as them of them as we can right now.

Sarah Laven Jon...: Great. I'm happy to address the maintenance of effort and maintenance of equity questions at this time.

Britt Jung: Great. Thank you.

Sarah Laven Jon...: So we received a question from Alexander Teegan. The question was will the requirement to publish lists of LEAs that were given exceptions from complying with maintenance of equity provisions be included in the guidance? And have there already been citations issued?

So thank you for that question. States were required to publish their LEAs that were accepted for maintenance of equity by July 8th, so last Friday. At this time, we're currently reviewing that information, but we are planning to add the links that states provided where that information is published to the department's maintenance of equity webpage in the coming weeks. That website already has all the state level data submitted. So it will be just added to that same table at the bottom of the maintenance of equity page. But please know that maintenance of equity is not included as a topic for auditors' review in this Compliance Supplement.

The second question for a state, this is from Elaine Frisbee, for a state that requested a waiver from maintenance of effort for a year that has now closed but for which the waiver is still under review, do you have an estimated timeline on the department's response to the waiver request?

So Elaine, the department has not made any maintenance of effort waiver determinations at this point, but we're hoping to notify states with outstanding waiver determinations soon. But again, in the link that is now in the chat, you'll notice that some states that did have waiver requests in fiscal years that are now closed, ended up withdrawing those requests. So I would take a look at that as well. Those are the questions I see on maintenance of effort and maintenance of equity. So I will pause there. Thank you.

Britt Jung: I will just note that we will respond to specific uses of funds questions outside of this webinar, but we will definitely follow up. Somebody asked, can you repeat the three part test to apply when determining allowable uses of funds? Yes, I will definitely repeat it. And I encourage you to go to our FAQs. Our FAQs in the overview section addresses that three part test. But essentially test number one is, is this activity in response to, or to prepare for the COVID-19 pandemic, in summary. Test number two is, is this an allowable activity under any of the allowable uses under the ESSER or GEER programs? And test number three is, is it allowable under the uniform guidance and more pointedly, does it meet the test for being reasonable or necessary?

A question, is the transparency portal the only resource for an auditor to view data reported for an LEA? So the transparency portal is the place where we are displaying or sharing data that states report on their sub-grantees or sub-awardees. And it's also where we're displaying the annual performance report data. USAspending.gov is also a site that pulls in sub-award data. So the data that grantees are required to report for FFATA compliance, the USAspending.gov site displays that same data. But in terms of what the department of education uses as a tool for displaying data, the portal is the resource.

Sarah Laven Jon...: Looks like Christopher Banta asked, does matching, level of support, and earmarking only apply to SEAs rather than LEAs. Thanks for that question. So under the compliance supplement, the earmarking section addresses state level set asides or reservations, level of effort and earmarks only apply to states, SEAs.

Britt Jung: And I would just add that under ARP ESSER, there are LEA level set asides, required LEA level set asides, and we would see that as requirement under sub-recipient monitoring. So that's something that the SEA should be monitoring for their LEAs or sub-grantees.

Sarah Laven Jon...: Thanks everyone for your patience. We are just reviewing questions and working to provide responses where we can.

Britt Jung: Someone asked a question about reporting, Christopher Banta. Is there anything that an auditor is required to look at for an LEA specifically? Just note that the reporting requirements of an SEA or of a state, depending on whether it's a GEER grantee or an ESSER grantee, requires that the prime grantee, whether it's the SEA or the state, they must report on their sub-grantees. So I don't know if that answers your question, but in the case of ESSER they are reporting on their LEAs.

There are some... In the chat, there are some specific questions about uses of funds or questions about prior approval for specific activities. I think it would be best for us, since so many of these are context-specific, it would be best for us if you emailed the state mailbox. Again, that's the name of the state.oese@ed.gov. So please email the state mailbox with those activity-specific questions, and we will get back to you as soon as possible. There was a question in the chat about the late liquidation process. Again, we have not complete... We have not rolled that out. We have not communicated the process for requesting a late liquidation or a liquidation extension. We intend to communicate that very soon.

There's a question about whether GEER funds are subject to equity with non-public schools. I don't quite understand the question, but that seems like one that we could best answer with you specifically or directly. So if you could send us an email to the relevant state mailbox, that would be great. Or if you want to send it to the GEER mailbox, if it's a more general, not a specific state question, that works too.

There's a question on time and effort reporting. And I want to underscore that you would still do the regular time and effort, you just don't have to do any additional reporting that you might have had to do with other federal grants.

They asked if slide 41 is the last slide. Yes, it is.

There's been an additional question with regard to time and effort. And I think the best thing to do would be to point you to the exact language of the Compliance Supplement. So under allowable cost/cost principles, this is part B of the broader section on allowed or unallowed uses of funds, or I should say, activity is allowed or unallowed. So part B is allowable cost/cost principles. And then if you go to number three under B, that's where that's Compliance Supplement speaks to the documentation of personnel expenses. So I would encourage you to go there, and then if you still have questions, please let us know.

But just to read what's in the Supplement, an LEA maintains the records it generally maintains for salaries and wages, including for employees in leave status as permitted under the CARES Act, except that an LEA must maintain time distribution records, sometimes called time and effort reporting, if an individual employee is splitting their time between activities that may be funded under ESSER or GEER and activities that are not allowable under ESSER or GEER. However, there are very few situations when an employee of an LEA would perform multiple activities that are not allowable under ESSER or GEER, and thus would be required to maintain time distribution records, given that an LEA is authorized to use funds on activities that are necessary to maintain and "activities that are necessary to maintain the operation of and continuity of services in an LEA and continuing to employ existing staff in order to prevent, prepare for, and respond to COVID 19."

There's some more questions in the chat that are very context and specific to a specific program. So again, we're not going to answer those here. It would be very helpful in us helping you if you could email those to the relevant state mailbox or to the ESSER/GEER or EANS mailbox as appropriate.

We are at time. So with that, I very much want to thank you for joining us today. We hope it's been helpful. We will follow up with you on questions that didn't get answered here. But again, it would be helpful if you could also email us any state specific or issue specific questions to one of the mailboxes noted on this last slide. Once the presentation is ready to post, we will post it online. And I want to thank my colleagues for joining us today, and again, thank all of you for joining us and have a great afternoon.

Speaker 1: That concludes today's conference. Thank you for using event services. You may now disconnect.