CARES Act Funding and Documentation FAQ

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General Guidance

1. What funding to LEAs is available under the CARES Act?  Posted May 21, 2020

- Multiple fund sources for K-12 education are included in the Coronavirus Aid, Relief and Economic Security (CARES) Act. There are four that will potentially impact your LEA.
  1. Section 18003, Elementary and Secondary School Emergency Relief Fund (ESSER) – a minimum of 90% of the ESSER grant to TEA will be allocated to LEAs that received Title I, Part A funding in school year 2019-2020 (see ESSER section below)
  2. Title VIII of Division B, Child Care Development Block Grant (CCDBG) – this funding will provide reimbursement to the small number of LEAs that provided childcare to the children of essential workers as defined in the statute
  3. Section 5001, Coronavirus Relief Fund (CRF) – this funding is administered by the Governor’s Office and is designated for state, high population county and city uses; the Governor and legislative leadership have approved an amount of the state’s portion of the CRF for use in reimbursing school systems for COVID-19 expenses (see CRF section below)
  4. Title VIII of Division B, School Emergency Response to Violence (SERV) – this funding is expected to be released by USDE in the fall and is expected to be a formula grant program which could fund some additional COVID-9 related expenditures

In addition to CARES Act funding, FEMA reimbursement will also be available to LEAs. The National School Lunch program also received additional funding under the CARES Act to support additional meals provided through their normal formula program.

2. For a charter school that receives the PPP loan, what account code will be used for a charter to record the loan proceeds/revenue?  Assuming it is ultimately forgiven.  Posted May 28, 2020
Charters should record it like other grants if partial or total forgiveness is expected. As the requirements of the loan are met and is officially forgiven they would recognize the forgiveness as a revenue and reduce the loan payable. For the portion of the loan that is not met it would remain recorded as a loan payable and would accrue interest. This would be recorded in fund 420 with federal revenue object code 5949. It would be reported separately from CARES (ESSER) funding.

If the charter receives PPP for COVID-19 related expenses, those expenses are not reimbursable under the CRF reimbursement program described below. The charter school may not request CRF reimbursement for any expenses already paid for with the PPP program.

3. Will CARES Act Funds be allowed to replace lost revenues in the Child Nutrition Budget to offset the wages LEAs continued to pay employees while not working during school closures? Also for wages incurred to provide meals to our community under the Summer Feeding Program?  
Posted May 28, 2020

These activities could be paid under the ESSER grant. However, since the lost revenues are not additive, supplemental expenses to the LEA, the lost revenues would not be allowable for CRF reimbursement.

4. Is it possible to pay for portables with FEMA funds?  
Posted May 28, 2020

No, not under the Category B costs, which are the only allowable FEMA expenses for LEAs for the pandemic.

5. Many LEAs used busses to feed or deliver packets to students, so we have many busses still running. What if busses were used to deliver food and instructional packets?  
Posted May 28, 2020

While transportation costs related to using busses to deliver meals or instructional packets may be allowable under the ESSER grant and the CRF reimbursement, it is not eligible mileage to report to TEA for reimbursement through the state transportation allotment. Mileage driven for COVID-19 related services can be reported on the Transportation Operations Report, but must not be included in the Transportation Route Services Report of the FSP Subsystem.

Cares Act – Elementary and Secondary School Emergency Relief (ESSER) Grants

1. Where can I find the ESSER grant entitlement amounts that my LEA will receive?  
Posted May 21, 2020
The entitlements will be posted by May 22 to the grant entitlements web page under the federal funds section of the TEA Grants web page and in the Waivers, Finance and Grants section of the Coronavirus web page.

2. **When will the ESSER funding be available?** Posted May 21, 2020

The grant application will release in June. Training on the application will be made available around the opening date of the application.

The Grants Administration Division will issue a preliminary NOGA by email within ten (10) business days of receipt of the application to TEA. This preliminary NOGA will 1) release 20% of the funding, 2) be in the format of an email to the superintendent as listed in AskTED, or the authorized official as identified on page one of the application, along with the primary and secondary contacts listed on page one of the application, and 3) not look like a standard NOGA.

The LEA will later be able to view the preliminary NOGA in the ER system and print it for their records. In the meantime, the LEA should maintain the email preliminary NOGA as documentation that the 20% of grant funds are available. The LEA will receive the official, full NOGA and access to 100% of the grant award after the application is negotiated and awarded.

3. **How are the ESSER funding amounts calculated?** Posted May 21, 2020

TEA has calculated the entitlements following the statutory formula and guidance provided by USDE. The formula states that an LEA will receive the same proportionate share of the total ESSER formula grant as it received in proportion to the state’s Title I, Part A grant in 2019-2020. You can find LEA specific amount information on the grant entitlements web page by May 22, 2020.

4. **What type of reporting will be required?** Posted May 21, 2020

In addition to standard expenditure reporting through the ER system, the ESSER grant will require quarterly reports to TEA. TEA will then be aggregating the data reported by LEAs and submitting required quarterly reports to USDE. Quarterly reports are expected to include items such as the following:
- Methodology LEAs used to provide services to public and private nonprofit schools
- LEA uses of funds and amounts expended
- How the LEA prioritized needs to determine uses of funds
- LEA timeline for providing services

TEA will provide more information on the data elements once it is received from USDE.

5. **Will COVID-19 expenses back to the start of the school closures be allowed as pre-award costs under the CARES Act stimulus funding?** Posted April 14, 2020
USDE is allowing pre-award costs for the ESSER funding back to March 13, 2020. Expenses must be allowable under the ESSER statute (see question 18 below) and have occurred on March 13, 2020, or after.

6. **Once we know the expenditures can be legally charged to the ESSER grant, how will we code the expenditures in our accounting system?**  
   **Posted April 14, 2020**

For accounting purposes, you will code the expenses using the 15-digit beginning with a three-digit fund code to comply with FASRG and ending with a local option code to indicate the expense was COVID-19 related. The expenditures for the LEA ESSER grant will be recorded under fund code 266 with the appropriate program intent code (PIC) related to the allowable activities for which funds will be expended. When the use of a PIC is not appropriate or mandatory to a specific program, expenditures can be coded to PIC 99.

For example, a transaction charged to the stimulus grant for payroll costs pursuant to IDEA-B will be coded as per following: 266-11-6119-00-101-0-23-V-00, where “V” is a local option code for the coronavirus.

7. **Is there a supplement, not supplant provision in the ESSER funding?**  
   **Posted May 21, 2020**

No.

8. **Can TEA provide some guidance on ESSER funding for the LEAs and paying their employees and contractors?**  
   **Posted May 21, 2020**

LEAs that receive ESSER funds are required, to the greatest extent practicable, to continue to pay employees and contractors during the period of any disruptions or closures related to Coronavirus. (See related guidance in the Federal Funding and Grants FAQ on the TEA Coronavirus web site.)

9. **Will the ESSER funding have the same life span as current Title I, Part A dollars?**  
   **Posted May 21, 2020**

The ESSER grant is a separate federal grant program, and is not Title I, Part A funds. The grant period for the ESSER grant is May 15, 2020, through June 30, 2021, with 12 additional months carryover under the Tydings amendment. This means the LEA may begin to expend funds on March 13, 2020, (pre-award begin date) through September 30, 2022.

10. **Can my district recognize the reduction in FSP revenue in 2019-2020 and then wait to recognize the ESSER Grant revenue in 2020-2021 in our annual financial audits in order to help with COVID costs incurred for instruction in 2020-21?**  
    **NEW June 4, 2020**

Yes. The ESSER grant funds may be expended March 13, 2020, through September 30, 2021, with 12 additional months carryover under the Tydings Amendment through September 30, 2022. The FSP
reduction that the ESSER funds will offset will be taken in the 2019-2020 fiscal year. Please note that this approach could cause the LEA’s expenses to exceed its revenue resulting in the LEA ending the year with a deficit. In addition, the LEA should ensure the final budget reflects the reduced FSP revenue and record its impact on FSP settle up. Also, this may cause the LEA to fail the Financial Integrity Rating System of Texas (FIRST) indicator 9.

11. Will there be a separate application, or will the monies be added to the ESSA application?  
Posted May 21, 2020

Due to the ESSER grant funding having a different funding period, and to be able to develop the application and award the grants more efficiently, ESSER will require a separate grant application (see timeline described in question 3 above) and will not be a part of the ESSA Consolidated Application for Funding.

12. Are the ESSER funds available only for LEAs to receive reimbursement for additional expenses during this pandemic or is there a guaranteed amount each LEA will receive based on their Title I qualifications?  Posted May 21, 2020

The ESSER grant is distributed as a formula grant based on the proportionate share of the state’s Title I, Part A allocation received by each LEA in 2019-2020. This is a statutory formula program and each eligible LEA will receive an entitlement amount for which they may apply by submitting the grant application. The ESSER funds may be used for any of the allowable activities listed in question 18 below.

TEA is also setting up a reimbursement process for LEA expenses related to COVID-19 using Coronavirus Relief Funds. See the CRF Reimbursement section below.

13. Will the ESSER funding come to LEAs through TEA’s normal grant processes?  Posted May 21, 2020

Yes, the ESSER funds will be a standard TEA grant application with payments being requested through the eGrants Expenditure Reporting (ER) system.

There will be additional reporting required for the ESSER funds.

14. What fiscal year should these funds be accounted for?  Posted May 21, 2020

The funds will be accounted for in the fiscal year in which they are expended.

15. Will my school board need to approve a budget amendment in order to spend these funds?  Posted May 21, 2020
The funds will be awarded through a new grant application, with amendments as needed throughout the life of the grant. The LEA must follow its normal policy for providing public notice of the grant application, which is normally through it being an agenda item for the school board to review for most LEAs.

16. By when do these funds need to be expended?  Posted May 21, 2020

The grant period will end September 30, 2022. All eligible expenditures must occur within the grant period.

17. Are all LEAs eligible for ESSER grants?  Posted May 21, 2020

No. Only LEAs who were eligible, applied for, and received Title I, Part A funds in 2019-2020 are eligible for ESSER grants.

18. Will the ESSER funding allow the LEAs to pay for the direct costs incurred for planning and mitigation of the coronavirus pandemic such as, but not limited to, additional technology, hot spots for internet service, costs of distance learning, and cleaning of buildings to include staff time and supplies?  Posted May 21, 2020

Yes. Ninety percent (90%) of the ESSER funding is a formula grant program to LEAs based on a statutory formula. All these types of costs appear to be allowable costs under the ESSER grant program.

The following activities are allowable under the grant as specified in the statute.

1. LEA discretion for any purpose under:
   • Elementary and Secondary Education Act (ESEA)
   • Individuals with Disabilities Education Act (IDEA)
   • Adult Education and Family Literacy Act (AEFLA)
   • Perkins Career and Technical Education Act
   • McKinney-Vento Homeless Education Act

2. Activities related to coordination of preparedness and response to improve coordinated responses among LEAs with state and local health departments and other relevant agencies to prevent, prepare for, and respond to coronavirus

3. Provide principals and others school leaders with the resources necessary to address the needs of their individual schools

4. Address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster students including how outreach and service delivery will meet the needs of each population

5. Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs

6. Training and professional development of LEA staff on sanitation and minimizing the spread of infectious diseases.
7. Purchasing supplies to sanitize and clean facilities operated by the LEA
8. Planning for and coordinating during long term closures, including for how to provide meals to eligible students, how to provide technology for online learning to all students, how to provide guidance for carrying out requirements under IDEA, and how to ensure other educational services can continue to be provided consistent with all Federal, State, and local requirements
9. Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the local educational agency that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and students with disabilities, which may include assistive technology or adaptive equipment
10. Providing mental health services and supports
11. Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.
12. Other activities that are necessary to maintain the operation of and continuity of services in LEAs and continuing to employ existing staff.

19. Can the ESSER funds be used for construction?  Posted May 21, 2020

No, although the allowable uses are quite flexible, construction is not an allowed activity under the ESSER funding.

20. Pre-award costs are allowed back to March 13, 2020. We anticipate payroll being paid through the ESSER grant. Each employee has multiple payroll accounts including salary, TRS, Medicare, Federal Withholding, etc. To avoid having to journal voucher the many payroll codes for each employee, could we recode salary now for future payrolls in anticipation of funding?  Posted May 21, 2020

Yes, under certain circumstances. Once the ESSER grant application is available in June, you may charge allowable costs to fund code 266.

USDE is allowing the ESSER funding to offer pre-award back to March 13, 2020. You will be able to charge allowable costs to the ESSER funding (fund code 266 when it becomes available) starting on that date for these added COVID-19 costs incurred by the LEA. If you choose to charge salaries, ensure they are reasonable, necessary, and allocable charges to the new fund source 266.

21. Will the expense of setting up and using technology to remotely register and enroll students or recruit and hire staff be allowable costs under the ESSER grant?  Posted May 21, 2020

Yes, those types of costs are allowable.
22. My district transferred general funds in order to fund the child nutrition expenses in light of reduced food service revenue. Can we use these funds to replenish the general fund?  

Posted May 21, 2020

It depends. The LEA must first receive all allowable reimbursement from the Child Nutrition Program through the Texas Department of Agriculture. Additional costs not reimbursed by TDA may be allowable expenses under the ESSER grant. Also, TEA is working on other fund sources to reimburse LEAs for COVID-19 additive expenses incurred.

23. Since there is no supplement, not supplant rule, can the LEA just select an appropriate amount of costs previously paid with the general fund and transfer them to ESSER, freeing up previously spent general fund?  

Posted May 21, 2020

Yes. That is one possibility to use the funding as long as the expenses are allowable under the ESSER statute. (See question 17 above for the allowable statutory uses.)

Another option is to look at uses in the coming months that would have otherwise been paid with other fund sources and are allowable costs under ESSER and charge those expenses to the ESSER grant (fund code 266). Both of these options free up the LEA’s other fund sources and utilize the ESSER funds in a way that is allowable with the federal statute, saving the LEA’s general fund.

24. Will my LEA be required to do time and effort for these funds?  

Posted May 21, 2020

If any staff are funded with ESSER funds and other funds, then the staff member will be required to maintain time and effort documentation as required by federal EDGAR regulations. If ESSER funds are used to pay 100% of a staff person’s time, then time and effort distribution records are not necessary and documentation such as a semi-annual certification is all that is necessary.

Note: This time and effort situation could potentially be avoided by assigning non-payroll expenses to ESSER in their entirety, even if those were previously designated as being spent with general funds. See question 19 above.

25. What guidance is available on private school services authorized under the CARES Act stimulus funding?  

Posted May 21, 2020

The LEA is required to offer equitable services to all private nonprofit schools within its boundaries with funds received under the ESSER grant, and potentially other grant funds that may become available in the future. The LEA will provide consultation with PNP officials and provide equitable services (not funding) to those PNP schools who choose to participate. The PNP may identify allowable services to meet their needs, and those PNP services are not required to be the same as the services the LEA provides to its campuses, students, or staff. Detailed equitable services guidance is being developed and will be released when it is available.
26. We need to purchase masks for the graduation ceremony for graduates and staff. Would it be
best to purchase graduation items (masks etc.) with Title IV or a local budget and then
reimburse the funding source when ESSER funds are available?  Posted May 28, 2020

It could be an allowable expense under either scenario; however, it will only be allowable if the LEA is
following the state’s guidance/rules for graduation ceremonies.

27. Are there any grants available to provide Internet service for our students?  We have some
devices but paying for the service is more than our rural school can afford.  Posted May 28,
2020

Internet service for students would be an allowable expense for both the ESSER grant and the CRF
reimbursement program. Many internet service providers also provide free or discounted rates for
low-income students. See this document for more information.

28. Will ESSERF grant will have a compliance report?  Posted May 28, 2020

Yes. It will also have quarterly reporting that will be aggregated and submitted by TEA to USDE.

29. Are CARES Act funds for current participating PNP’s or any PNP in the school boundary zones?
Posted May 28, 2020

Any private nonprofit school located within the school district’s boundaries may request and
participate in the equitable services provision under the ESSER grant.

30. Is the state’s estimated 5% of funding for PNP equitable services included in the district
allocations posted on the website or is that a net of the private school allocations?  Posted May
28, 2020

The 5% is an estimate of the potential statewide equitable services amounts based on the PNP
enrollment data available to TEA. The district allocations posted include the amount to be provided
to private nonprofit schools as equitable services.

PNPs do not receive allocations, rather they receive equitable services from the school district within
whose boundaries the PNP is physically located. Each district must provide outreach and consultation
with private school officials to determine which private nonprofit school will participate in equitable
services so that the calculation of the equitable services amount can be done at the district level. For
more information, see the CARES Equitable Services Guidance document.

In the event that the district receives valid and appropriate requests for equitable services that
exceed 5% of the LEA’s ESSER allocation, contact the Department of Grant Compliance and
Administration at GrantSupport@tea.texas.gov. TEA has reserved a portion of state-level funds to account for any overage in equitable services incurred by a district.

31. If there are no PNP in our District, will we be able to spend 100% of the ESSER funds listed on the entitlements webpage? NEW June 4, 2020

Yes.

32. Are charter schools subject to PNP equitable services requirements? Also, how would that impact the ADA adjustment as it relates to the ESSER Grant funds? NEW June 4, 2020

No, charter schools are not subject to PNP equitable services requirements since they do not have physical boundaries. Furthermore, because school districts have PNP equitable services requirements, and charters do not, the subtraction of 5% of the ESSER grant that is withheld prior to the calculation of the ADA hold harmless in question #1 of the general state funding FAQ is not applicable to charter schools. This means that the ADA adjustment will reflect the full amount of the ESSER grant for charter schools.

State Aid Implications for ESSER Grants

1. Will receiving ESSER (CARES Act) formula funds result in a loss of Foundation School Program (FSP) State Aid? Posted May 21, 2020

LEAs will receive their full FSP entitlement as earned through the first 2/3 of the school year before school closures. In addition, districts will receive additional FSP hold harmless funding delivered via ADA/minutes adjustments to mitigate the financial impact of school closure. This additional hold harmless will be offset by the ESSER formula funding as further described below. For more information, see the General State Funding FAQ located on the TEA Coronavirus website under the Funding and Waivers for the answer to this question.

2. How will the agency calculate and fund my Foundation School Program ADA funding for the 2019-2020 school year given we will not have daily attendance information for a large number of school days this year? Posted May 21, 2020

See the General State Funding FAQ located on the TEA Coronavirus website under the Funding and Waivers for the answer to this question.

6. Does my LEA need to spend all the funds received for fund 266? Posted May 21, 2020
The LEA needs to utilize all the funds received in fund 266 to offset allowable expenditures. There is not a supplement, not supplant stipulation with this fund. The LEA has the flexibility of offsetting state expenditures with this fund and should maximize its use.

7. **Are we required to apply for the ESSER Grant? We would prefer to simply use our state general revenue funds instead of the compliance requirements imposed by the federal funds.** Posted May 28, 2020

ESSER funds will be used as a method of finance for the FSP for all districts who are entitled to receive the funds through the Title I allocation methodology prescribed by the grant and in the amount outlined in the Entitlements Document located on the TEA Coronavirus website. An LEA is not technically required to apply; however, the amount of ESSER grant funds that each LEA is entitled (minus 5% private school equitable services) will be incorporated while calculating the ADA hold harmless adjustment, regardless of whether the LEA applies for the grant or not. If an LEA does not apply for the ESSER grant, this would result in a net loss of overall revenue.

8. **Is all this CARES Act money from the feds going to supplement ADA funding flows or is it only to reimburse specific expenditures by specific schools?** Posted May 28, 2020

Currently there are two large funding streams from the CARES Act that will impact K-12 education in the state. (There are also several smaller funding streams.)

The ESSER fund flows to school districts. A portion of the ESSER fund would supplement expected FSP funding in district budgets (roughly 5% of the ESSER formula total per LEA, which would be used to cover any requested private school equitable services, but if no/fewer requests are received, would be extra funding for any lawful purpose). The remainder will be used as a source of funds for the Foundation School Program ADA Hold Harmless, and so would not be supplemental funding.

The CRF is a reimbursement program. These are supplemental funds to school districts, intended to cover extra COVID-19 expenses.

9. **Can you clarify that our ESSER grant will be separate and in addition to regular formula (FSP) funding? And then the regular formula (FSP) funding will be part FSP/part ESSER?** Posted May 28, 2020

The ESSER grant is a new, federal fund source that is separate from your FSP allotment. However, because ESSER Funding will actually be used as a method of finance for the 2019-2020 ADA Hold Harmless, LEAs must combine the ESSER grant with the remainder of the normal FSP allotment in order to account for the total FSP allotment, as previously expected prior to COVID-19:

- TEA waived the necessary statutory requirements so school systems would be held harmless for the lack of in-person attendance required to receive formula funding.
- The CARES Act’s ESSER fund is a critical resource to support this hold harmless process. ESSER funds do not have a supplement versus supplant requirement, and federal guidance
explicitly authorizes their use as a way for states to sustain their school finance system, as long as net state funding remains above prior years. With historic increases to state funding through HB 3, funding is significantly above prior years.

- TEA will calculate how much CARES Act ESSER formula funding an LEA is going to get, excluding 5% of that CARES formula total to ensure each LEA has an amount of funding sufficient to cover the private school equitable services requirements in the CARES Act.
- TEA will use that CARES Act formula funding (excluding the 5%) to help fund the full amount of each LEA’s ADA hold harmless adjustment and the result will be that LEAs will receive their full year’s ADA funding expectation but from two funding streams – one state, via the FSP, and one federal, via CARES Act ESSER funds.
- Utilizing ESSER funds as a method of finance will assist in maintaining state funding for future years.

10. If our ESSER allotment was $200,000, but our FSP reduction is more than that, will we receive more money to cover the loss through ESSER, or via FSP? NEW June 4, 2020

Your LEA’s FSP reduction should not exceed your ESSER Grant amount.

CARES ACT – Coronavirus Relief Fund (CRF)

1. Besides the ESSER grant, does CARES Act provide any other assistance to reimburse LEAs for COVID-19 related expenditures? Posted May 21, 2020

The CARES Act also includes $6.2 billion in the Coronavirus Relief Fund from the U. S. Department of Treasury for statewide purposes. The Governor and legislative leadership have approved an amount of the state’s portion of the CRF for use in reimbursing school systems for COVID-19 expenses incurred as of close of business May 20, 2020. As a result, TEA is creating an expense reimbursement application process similar to that used by FEMA.

2. How much reimbursement can we anticipate receiving under CRF? Posted May 21, 2020

LEAs will be eligible for up to 75% of additive expenses incurred as of close of business May 20, 2020, to be reimbursed subject to a cap per LEA described below, and subject to CRF funding availability as described below.

Each LEA will be capped at a reimbursement amount equal to the greater of $50,000 or an amount equal to $250 per compensatory education (SCE) student in the LEA. This would allow for every LEA, regardless of size or SCE student count, to receive at least $50,000 assuming they incurred at least $67,000 in underlying reimbursable expenses. For LEAs with more than 200 SCE students, their reimbursement would be capped at an amount equal to $250 per SCE student.
This reimbursement will not be provided in addition to reimbursement from other expense reimbursement sources. For example, if FEMA provides reimbursement at 75% of some expenses, CRF will not be used to provide reimbursement on top of that for those same expenses.

State leadership allocated funds from the CRF sufficient to cover statewide COVID expenses as estimated from preliminary data collections conducted during late April and early May 2020. To ensure equal access to funds, the application window will be open for a set period of time in the summer. Upon the end of the application period, an accurate total of statewide reimbursement requests will be tallied. If this exceeds available appropriations, then the 75% reimbursement rate may be reduced slightly.

3. **How is TEA defining additive costs “incurred as of close of business May 20, 2020”?**

CRF is a federal source of funds so “incurred” is defined as obligated by the LEA as of close of business on May 20, 2020. The federal term “obligated” means orders placed for property and services, contracts and subawards made, and similar transactions made during a specified period (from March 1, 2020, through May 20, 2020) that require payment by the LEA during the same or a future period.

Simply issuing a purchase order does not meet the federal definition of making an obligation. To be a binding obligation, the purchase order must be received and acknowledged by vendor.

The following chart reflects when an obligation is made, by federal regulations.

<table>
<thead>
<tr>
<th>If the obligation is for—</th>
<th>The obligation is made—</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Acquisition of real or personal property</td>
<td>On the date on which the LEA makes a binding written commitment to acquire the property.</td>
</tr>
<tr>
<td>(b) Personal services by an employee of the LEA</td>
<td>When the services are performed.</td>
</tr>
<tr>
<td>(c) Personal services by a contractor who is not an employee of the LEA</td>
<td>On the date on which the LEA makes a binding written commitment to obtain the services.</td>
</tr>
<tr>
<td>(d) Performance of work other than personal services</td>
<td>On the date on which the LEA makes a binding written commitment to obtain the work.</td>
</tr>
<tr>
<td>(e) Public utility services</td>
<td>When the LEA receives the services.</td>
</tr>
<tr>
<td>(f) Travel</td>
<td>When the travel is taken.</td>
</tr>
</tbody>
</table>
(g) Rental of real or personal property
When the LEA uses the property.

(h) A pre-agreement (pre-award) cost that was properly approved by TEA under the cost principles in 2 CFR part 200, Subpart E—Cost Principles
On the first day of the grant performance period.

These funds must be supplemental and meet the following three requirements.
• Have been incurred due to COVID-19 pandemic;
• Not be accounted for in the most recently approved budget as of March 27, 2020; and
• Be incurred from March 1, 2020, through May 20, 2020.

4. We can’t use CRF funds for items we already had budgeted, so does that mean only our 199 budget or from other budgets such as 699, etc.? NEW June 4, 2020

CRF cannot reimburse any cost that was already budgeted and planned for prior to March 27, 2020.

5. To be reimbursable, must items purchased in the general fund have been purchased according to EDGAR? NEW June 4, 2020

Yes. Any expenditure to be reimbursed with federal funds must have followed federal regulations.

6. If we paid Transportation and Child Nutrition premium pay (and did not have it in our policy prior to the disaster), can we use the CRF to pay for this (since it’s not reimbursable from FEMA)? NEW June 4, 2020

At this time, we are unable to commit to reimbursement for premium pay expenses when a policy was not in place prior to the federal disaster declaration (March 13, 2020). However, please provide all relevant information when submitting your request for reimbursement. We will re-examine this issue after receiving all requests for reimbursement and examining available funds for reimbursement.

7. Will the LEA have COVID-19 costs that will not be reimbursed with CRF? Posted May 21, 2020
Yes. All LEAs will be expected to match the CRF grant to cover a percentage of the costs incurred. Generally, the state match is anticipated to be up to 75% like the FEMA reimbursement program.

8. How does the LEA apply for this reimbursement under CRF? Posted May 21, 2020
The LEA will submit a grant application to TEA during the application window (see question 6 below for expected timeline). Once all applications are received and the application window is closed, TEA will calculate the amount eligible for reimbursement for all LEAs across the state who submitted applications and begin the reimbursement process.
9. **What is the timeline for requesting the reimbursement under CRF?**  
*Posted May 21, 2020*

The application will open on or around July 20, 2020, and close on September 15, 2020.

Once all applications are received and the application window is closed, TEA will calculate the amount eligible for reimbursement for all LEAs across the state who submitted applications. After the individual reimbursements are calculated, and the LEA’s application is reviewed, negotiated, and approved, the LEA will receive the Notice of Grant Award (NOGA). After the NOGA is received, the LEA may drawdown the funds for reimbursement.

The LEA may request payment for reimbursement from the date the NOGA is received until December 15, 2020.

10. **What costs are allowable to be reimbursed under CRF?**  
*Posted May 21, 2020*

To be allowable, reimbursements for necessary costs must:
- Have been incurred due to COVID-19 pandemic;
- Not be accounted for in the most recently approved budget as of March 27, 2020; and
- Be incurred from March 1, 2020, through May 20, 2020.

This statutory requirement constitutes a supplement, not supplant provision for CRF funds. CRF will only reimburse new added costs caused by COVID-19 that meet the three requirements above.

The Department of Treasury guidance document specifically lists the following types of education costs.
- Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions; and
- Other eligible expenditures include payroll and benefit costs of educational support staff or faculty responsible for developing online learning capabilities necessary to continue educational instruction in response to COVID-19-related school closures.

11. **Are there unallowable costs under CRF?**  
*Posted May 21, 2020*

Yes. Unallowable costs include:
- Expenses for the State share of Medicaid
- Damages covered by insurance
- Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency

Payroll expenses for general LEA employees are unallowable. However, payroll costs of LEA staff or faculty responsible for developing online learning capabilities necessary to continue educational instruction in response to COVID-19-related school closures may be allowable (see question 8 above).
The following costs are not eligible for reimbursement under CRF because they are reimbursable under other federal programs:

- Extra costs for cleaning and sanitizing facilities due to COVID-19, following Centers for Disease Control (CDC) guidelines, eligible for reimbursement under FEMA from the Texas Division of Emergency Management
- Child Nutrition Program (CNP) costs eligible for reimbursement from the Texas Department of Agriculture
- Other federal grant programs that may be released prior to December 31, 2020, such as Project SERV funds which are anticipated to be released by USDE in the fall

12. Do LEAs provide expense reimbursement to private schools as part of this CRF reimbursement?  
   Posted May 21, 2020

No. LEAs are only required to provide equitable services from ESSER formula funds received. LEAs are not eligible to submit expense requests for private schools through this CRF reimbursement program.

13. Will TEA announce more detailed information on the reimbursement system before the grant application opens?  
   Posted May 21, 2020

Yes, more information will be provided once the reimbursement system is finalized.

14. My LEA has a June 30th fiscal year end, how will I include March 1 through May 20, 2020, costs even though I will not receive the funds until late in the Fall?  
   Posted May 21, 2020

The grant can be used to reimburse costs beginning March 1, 2020, and through May 20, 2020. Once the application is issued a NOGA, the approved reimbursement amount is known, and the LEA receives a payment from TEA, then the LEA can record the payment as a receivable. The LEA should be tracking the expenditures related to COVID-19 using a locally defined code. If the amount is unknown, LEAs should record an estimated revenue/receivable based on the information available and the allowable expenditures recorded in the fund before the accounting records are closed and the audit is finalized.

15. What fund number should my LEA use for the CRF reimbursement funding?  
   Posted May 21, 2020

Much like the FEMA reimbursement process, this money is not assigned a specific fund code number. Therefore, the LEA must use some mechanism to track expenses locally. This could be a local fund number like 1XX or 2XX, or a separate project number, or an activity code to track the expenditures and revenue. LEAs will report the revenue and expenses with the general fund.

14. Can I include the 25% local match to the FEMA reimbursement program as part of the costs I request for reimbursement under the CRF Reimbursement program?  
   Posted May 21, 2020
No. Each type of reimbursable cost may only be submitted once to the applicable reimbursement program. The local cost match not covered by that reimbursement program, may not be requested under another reimbursement program. The following reimbursement programs all must be applied for individually as federal funds cannot match federal funds.

- FEMA reimbursement for Category B (cleaning and sanitizing) type allowable costs

See unallowable costs for CRF reimbursement in question 9 above in the CRF Section of this document.

15. Are the CRF reimbursements for items that are not covered from FEMA? Posted May 28, 2020

The CRF reimbursement is for additive, or supplemental, costs due to the pandemic. Any expense eligible for FEMA reimbursement, including the 25% local share, may not be reimbursed by the CRF program.

16. Is the cost of printing curriculum packets a reimbursable COVID-related expense? Posted May 28, 2020

Yes, as long as the expenses are supplemental and meet the following three requirements, they can be allowable under the CRF reimbursement.

- Have been incurred due to COVID-19 pandemic;
- Not be accounted for in the most recently approved budget as of March 27, 2020; and
- Be incurred from March 1, 2020, through May 20, 2020.

Printing curriculum packets for instructional continuity is also an allowable expense under the ESSER formula grant.

17. Is the CRF Reimbursement separate from the 75% FEMA public assistance? How does this go against FEMA’s 75%? Posted May 28, 2020

Yes. Expenses that are allowable under the FEMA public Assistance for Category B expenses (basically cleaning and sanitizing costs) must be submitted to that process. Only expenses that are allowable for CRF funding below and are not eligible for any other federal reimbursement funding may be paid with CRF funding.

- Have been incurred due to COVID-19 pandemic;
- Not be accounted for in the most recently approved budget as of March 27, 2020; and
- Be incurred from March 1, 2020, through May 20, 2020.

18. Does the CRF expense reimbursement apply to Charter Schools? Posted May 28, 2020
Yes, both the major CARES Act funds apply to both school districts and charter schools. This guidance uses the acronym LEA (local educational agency) because LEA is inclusive of both school districts and charter schools.

19. Are the CRF reimbursements only for expenses to date? We haven’t had our cleanings yet due to closure. We are also ordering more supplies for the fall due to COVID. Our LEA plans to purchase PPE/COVID-19 related supplies and materials to limit the spread of the virus. Those purchase will be made over the summer. Will these purchases be reimbursed? NEW June 4, 2020

Cleaning and sanitizing costs are FEMA eligible reimbursements during the time of the disaster declaration. The FEMA process is expected to have a longer window for reimbursement than the CRF reimbursement process which only considers expenses March 1, 2020, through May 20, 2020. At this time, legislative leadership appropriated the CRF funds for reimbursement of costs as of May 20, 2020.

Required Documentation

1. What is the minimum documentation the LEA should maintain for COVID-19 related expenses? Posted April 14, 2020

At an absolute minimum, document the expenditures as you normally would and specify in writing 1) the need for the expenditure, 2) if using federal funds, why federal funds are needed to address the need, and 3) that it is COVID-19 related. Implement a subcategory or local option code in your accounting system so that you can specifically identify all these types of costs should the expenses, at a later time, be deemed allowable uses of state or federal reimbursement funding or other federal grant funds.

Subgrantees using current federal grant funds to meet COVID-19 related needs must maintain appropriate records and cost documentation as required by 2 CFR § 200.302 (financial management) and 2 CFR § 200.333 (retention requirements for records) to substantiate the charging of any costs to federal education grant funds related to the interruption of operations or services.

All general ledgers should contain, at a minimum, the following required elements:

- Complete account code with a minimum of 15 digits, beginning with a three-digit fund code to comply with Financial Accounting System Resource Guide (FASRG) and Special Supplement – Nonprofit Charter School Chart of Accounts (applicable to nonprofit open-enrollment charter schools) and ending with a local option code to indicate the expense was COVID-19 related.
• Predetermined set of cost categories and commodity codes used for the purpose of calculating aggregate costs
• Transaction date
• Transaction reference number (check number or purchase order number)
• Transaction description
• Vendor name
• Budgeted amount
• Obligated/Encumbered amount
• Expenditure amount

All payroll journals should contain, at a minimum, the following required elements:
• Complete account code with a minimum of 15 digits, beginning with a three-digit fund code
• Employee first and last name, and identification number
• Gross salary and other income, deductions, and net earnings
• Pay period, check date, and check number
• All fund codes to which the payroll costs were charged

Note: If an employee is paid from multiple funding sources, i.e., state and federal, include payroll distribution records that includes payroll costs charged to each contributing funding source.

11. State Documentation: How would we report these funds in the annual financial report?  
   Posted May 21, 2020

LEAs will report these funds using fund 266. Depending on the materiality of the funds it will be reported as a special revenue fund or as a major fund. The LEA should combine both the general operating fund 199 or 420 (for charters) and the new CARES Act fund 266 for budgeting and financial reporting purposes.

12. State Documentation: What fund number will my LEA use to account for this revenue?  
   Posted May 21, 2020

Districts will use fund 266 to account for the ESSER revenue created from the CARES Act.

13. What is best practice or what does TEA recommend for documenting COVID-19 related expenses?  
   Posted April 14, 2020

In addition to the minimum requirements described above, maintain the following detailed records described in Tables 1-6. Maintaining this more detailed record will assist the LEA later in reporting expenditures to federal and state government oversight entities and will better prepare the LEA to request reimbursement when becomes available.
Table 1: Force Account Labor
Include all force account labor across the LEA for planning and mitigation of COVID-19. This includes your LEA staff implementing the responsibilities, not contractors or donated labor.

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
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<tbody>
<tr>
<td>NAME AND JOB TITLE</td>
<td>DATE</td>
<td>REGULAR HOURS WORKED</td>
<td>OVER TIME HOURS WORKED</td>
<td>TOTAL HOURS WORKED PER DAY</td>
<td>HOURLY RATE</td>
<td>BENEFIT RATE %</td>
<td>TOTAL HOURLY RATE (F + G)</td>
<td>TOTAL COST PER DAY (E X H)</td>
<td>LEA FACILITY</td>
<td>WORK PERFORMED</td>
</tr>
</tbody>
</table>

**TOTALS PER MONTH**

NOTE: ALWAYS MAINTAIN PROPER SOURCE DOCUMENTATION FOR EACH ITEM LISTED IN THE SPREADSHEETS.

Table 2: Force Account Equipment
Include all force account equipment costs across the LEA for planning and mitigation of COVID-19. This includes your LEA owned equipment used in implementing the responsibilities, not donated equipment.

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<thead>
<tr>
<th>A</th>
<th>B</th>
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</thead>
<tbody>
<tr>
<td>TYPE OF EQUIPMENT (SIZE, CAPACITY, HP, MODEL, ETC.)</td>
<td>EQUIP CODE NO.</td>
<td>OPERATOR NAME</td>
<td>DATE USED</td>
<td>HOURS USED</td>
<td>EQUIP RATE PER HOUR</td>
<td>TOTAL COST PER DAY (E X F)</td>
<td>LEA FACILITY</td>
<td>WORK PERFORMED</td>
</tr>
</tbody>
</table>

**TOTALS PER MONTH**

NOTE: ALWAYS MAINTAIN PROPER SOURCE DOCUMENTATION FOR EACH ITEM LISTED IN THE SPREADSHEETS.
Table 3: Materials
Include all materials used across the LEA for planning and mitigation of COVID-19, including your LEA purchased materials, not donated materials.

<table>
<thead>
<tr>
<th>A MATERIAL DESCRIPTION</th>
<th>B DATE OF PURCHASE</th>
<th>C VENDOR</th>
<th>D VENDOR ID</th>
<th>E QUANTITY OF MATERIAL</th>
<th>F UNIT PRICE</th>
<th>G TOTAL PRICE (E X F)</th>
<th>H DATE OF USE</th>
<th>I SOURCE OF INFO (INVOICE OR STOCK)</th>
<th>J LEA FACILITY</th>
<th>K WORK PERFORMED</th>
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**TOTALS PER MONTH**

**NOTE:** ALWAYS MAINTAIN PROPER SOURCE DOCUMENTATION FOR EACH ITEM LISTED IN THE SPREADSHEETS.

Table 4A: Donated Resources – Labor
Include all volunteer work donated to the LEA for planning and mitigation of COVID-19. Sign in sheets are preferred as part of your source documentation. If a vendor is providing services in-kind, use the name of the vendor as the volunteer name and use the donation agreement or invoice as supporting documentation. If the vendor is donating equipment or materials, include those items on Table 4B and 4C. Standard volunteer rates are set individually by the state’s FEMA office. Contact the Texas FEMA office for the correct volunteer rate to make final calculations.

<table>
<thead>
<tr>
<th>A VOLUNTEER NAME (OR VENDOR IF IN-KIND SERVICES)</th>
<th>B DATE</th>
<th>C HOURS WORKED</th>
<th>D VOLUNTEER RATE</th>
<th>E TOTAL VALUE OF DONATION (C X D)</th>
<th>F LEA FACILITY</th>
<th>G WORK PERFORMED</th>
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**TOTALS PER MONTH**

**NOTE:** ALWAYS MAINTAIN PROPER SOURCE DOCUMENTATION FOR EACH ITEM LISTED IN THE SPREADSHEETS.
Table 4B: Donated Resources – Equipment
Include all equipment donated to the LEA for planning and mitigation of COVID-19. If a vendor is providing services in-kind, use the name of the vendor as the operator name and use the donation agreement or invoice as supporting documentation.

The operator name must be included and must match a staff member listed in Table 1 or donated labor listed in Table 4A. Use the following Method of Estimating Value such as 1) using local/comparable costs, 2) historical costs, 3) Blue Book/fair market value, 4) assessed value, 5) appraised value, or 6) actual cash value. If you are unclear of the operator rate, utilize the FEMA equipment rate.

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<tbody>
<tr>
<td>EQUIPMENT DONATED</td>
<td>OPERATOR NAME</td>
<td>DATE</td>
<td>HOURS EQUIPMENT WAS USED</td>
<td>EQUIPMENT RATE</td>
<td>VALUE OF EQUIPMENT DONATION</td>
<td>(D X F) OR VALUE OF DONATION</td>
<td>METHOD FOR DETERMINE VALUE</td>
<td>LEA FACILITY</td>
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**NOTE:** ALWAYS MAINTAIN PROPER SOURCE DOCUMENTATION FOR EACH ITEM LISTED IN THE SPREADSHEETS.
Table 4C: Donated Resources – Materials
Include all materials (not equipment) donated to the LEA for planning and mitigation of COVID-19, including cash donations.

For Type of Donation, use the following options: material, supplies, replacement item, or cash. If a vendor is providing materials in-kind, use the name of the vendor as the source of donation column and use the donation agreement or invoice as supporting documentation. Use the following Method of Estimating Value such as 1) using local/comparable costs, 2) historical costs, 3) Blue Book/fair market value, 4) assessed value, 5) appraised value, or 6) actual cash value.

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<tr>
<td></td>
<td>Type of Donation or Donor Name</td>
<td></td>
<td>Description and Usage of Donation</td>
<td></td>
<td>Estimated Value of Donation per Unit</td>
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<td>Total Value of Donation (E x F)</td>
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<td>Method for Determine Value</td>
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**TOTALS**

NOTE: ALWAYS MAINTAIN PROPER SOURCE DOCUMENTATION FOR EACH ITEM LISTED IN THE SPREADSHEETS.
Table 5: Rented Equipment

Include all equipment rented by the LEA for planning and mitigation of COVID-19.

In the Equipment Rented column, include size, capacity, horsepower, make, and model, as appropriate.

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<thead>
<tr>
<th>A</th>
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<th>J</th>
<th>K</th>
</tr>
</thead>
<tbody>
<tr>
<td>EQUIPMENT RENTED</td>
<td>DATE USED</td>
<td>HOURS USED</td>
<td>VENDOR ID</td>
<td>HOUURLY RATE</td>
<td>HOUURLY RATE W/O OPR</td>
<td>TOTAL COST (C X E OR C X F)</td>
<td>INVOICE NUMBER</td>
<td>SOURCE OF INFO (INVOICE OR STOCK)</td>
<td>DATE INVOICE PAID</td>
<td>AMOUNT PAID</td>
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**TOTALS PER MONTH**

*NOTE: ALWAYS MAINTAIN PROPER SOURCE DOCUMENTATION FOR EACH ITEM LISTED IN THE SPREADSHEETS.*
Table 6: Contracted Work
Include all contracted work or labor across the LEA for planning and mitigation of COVID-19. This includes your LEA contracts for work and labor, not donated labor.

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
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<th>F</th>
<th>F</th>
<th>G</th>
</tr>
</thead>
<tbody>
<tr>
<td>CONTRACTOR</td>
<td>DATE WORK BEGAN</td>
<td>DATE WORK ENDED</td>
<td>BILLING OR INVOICE NUMBER</td>
<td>AMOUNT</td>
<td>COMMENTS</td>
<td>LEA FACILITY</td>
<td>SCOPE OF WORK PERFORMED</td>
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NOTE: ALWAYS MAINTAIN PROPER SOURCE DOCUMENTATION FOR EACH ITEM LISTED IN THE SPREADSHEETS.