

Instructions

Please carefully review the following instructions prior to completing this form.

The form must be submitted in Excel format to ODE.ESSER@ode.oregon.gov.

**When to Use
this Form:**

This form must be filled out and approval received for **each capital expenditure (construction project or individual non-consumable item)** that:

- 1) Has a useful life of more than one year; **and**
- 2) Costs greater than \$5,000

Project Tag:

Each capital expenditure must be assigned a **unique** tracking number. This tracking number will be used to track whether the capital expenditure has been approved or not. **It will also be used when filling in the ESSER Reimbursement Form to indicate expenses that correspond to the capital expenditure.** A spreadsheet showing all submitted approval requests and their project tags will be posted to the [ESSER II and ESSER III webpages](#) for reference.

The project tag will consist of two parts separated by a hyphen.

The first part of each project tag will be your district's four digit ID number.

Use "01" as the last part of the project tag for the first capital expenditure and continue in sequential order for each additional capital expenditure. So the first capital expenditure project tag would end in 01, the second in 02, and so on.

Example: 1234-01

**Expenditure
Name:**

A brief title of the capital expenditure, such as "Example Elementary School Modularity" or "Example Middle School HVAC"

**Expenditure
Amount:**

The **amount of ESSER funds** being used for the capital expenditure

**Expenditure
Location:**

The school campus or building where the capital expenditure will occur or be used ***Please note a separate approval form should be filled out for each construction project location.** For example, if you are replacing the HVAC system at four schools, each school will be considered a separate project and will require a separate approval form. A piece of equipment that will be used at multiple schools only needs one approval form.

Expenditure Timeline: Estimate of when the capital expenditure is set to occur

Expenditure Description: Description of the capital expenditure

Expenditure Relation to COVID-19: **Each capital expenditure must address a direct impact of COVID-19.** In general, ESSER funds should not be used to complete projects or purchase equipment that were being considered prior to COVID-19, unless there is strong justification that the project or equipment is **necessary to maintain normal operations during the pandemic.**

For example, replacing a leaky roof would likely not be an eligible use of ESSER funds, as it is not directly related to COVID-19. However, replacing an outdated/ineffective HVAC system could be an eligible use of funds as the increased air circulation can reduce the spread of COVID-19. Similarly, purchasing a portable/modular could be an eligible use of funds if it is necessary to accommodate social distancing.

School Board Engagement: For expenditures greater than or equal to \$25,000, your district must engage their school board to review and approve the expenditure.

This capital expenditure approval form can be submitted prior to approval from your school board. However, school board approval must be obtained prior to expending the funds.

Note: During the review of this request, your district may be asked to provide meeting minutes that document this engagement.

Certification: Your district must certify that they are aware of and will adhere to the following laws and regulations, as well as any other applicable laws and regulations regarding capital expenditures.

- [2 CFR § 200.311](#) - Real Property
- [2 CFR § 200.313](#) - Equipment
- [2 CFR § 200.317-200.327](#) - Procurement
- [2 CFR § 200.439](#) - Prior Approval
- [2 CFR § 200.449](#) - Financing Costs
- [34 CFR § 75.600-75.617](#) - EDGAR Construction Rules
- [20 U.S. Code § 1232b](#) - Prevailing Wage

Construction projects are also subject to the Americans with Disabilities Act - [28 CFR Part 36](#)



**OREGON
DEPARTMENT OF
EDUCATION**

District ID:

District Name:

Contact Name:

Email:

Fund Source:

District Allocation:

Project Tag:

Expenditure Name:

Expenditure Amount:

Expenditure Location:

Expenditure Timeline:

Expenditure Description:

**Expenditure Relation
to COVID-19:**

Additional Question 1:

Additional Question 2:

Additional Question 3:

Additional Question 4:

Additional Question 5:

Additional Question 6:

Additional Question 7:

**School Board
Engagement:**

Certification:

FOR ODE USE ONLY

Approved?

Elementary and Secondary School Emergency Relief Fund (ESSER II & III) Capital Expenditure Approval Form

Submit form **in Excel format** to ODE.ESSER@ode.oregon.gov

2097

Lincoln County SD

Katie Barrett

katie.barrett@lincoln.k12.or.us

ESSER III

\$12,990,415.32

2097-15

Taft Elementary Play Structure

\$252,000.00

Taft Elementary School

5/15/2024 through 9/30/24. Hoping to order as soon as the board approves on May 15th, pending ODE approval

Concrete pad, rubber matting , playground equipment, adaptive playground equipment. Installation not included as this will be completed by District staff.

Please provide a **detailed** response on how this expenditure **directly addresses an impact of COVID-19** and/or why this expenditure is **necessary to maintain normal operations** during the pandemic.

During the COVID pandemic, students at Taft Elementary were only able to access certain portions of the existing playground because some of the play equipment has deteriorated and parts of the playground were closed to students. This greatly limited the number of students that could exercise outside and be appropriately socially distanced. This necessitated multiple rotations which cut into instructional time. Additionally, the school was originally a K-6 school. The playground was built for smaller children and the equipment is not ADA compliant, further limiting access to all students.

What percentage of students/staff will be impacted by this expenditure?

100% of the 460 students at Taft Elementary who represent 10.3% of the district ADM and 28% of elementary students at 1 of our 11 schools. The school serves all students in grades 3-6 from the north area of the county and is 23 miles from the next nearest elementary school.

Does this expenditure directly impact historically underserved students? If so, how?

Yes, Taft Elementary has a poverty rate of 100% (69% ISP for CEP + 1.6% underreporting factor) with 57 ELL students, 77 students with disabilities, and 33 native students.

Who was involved in the decision making process for this expenditure?

(Superintendent, staff, school board, community, etc.)

Director of Elementary Education, Building Administrator, Director of Facilities, Business Director,

What are the short and long-term effects of this expenditure on student outcomes?

The short term effects are that there will be play equipment that is accessible to all students at this school. The long-term effects include supporting all students' physical and mental health including those with physical disabilities with a playstructure that is accessible. Appropriate and healthy outdoor spaces will be available in the event of a future outbreak of COVID-19 variants or other communicable diseases.

How does this expenditure impact the community as a whole?

It impacts our community by having a school that focuses on the needs of all students' physical and mental

Why is it important for this expenditure to be completed now, as opposed to putting resources toward other priorities? (What makes this expenditure the best use of ESSER funds for your district?)

The district does not have other funds available to replace existing outdoor spaces. We have been unable to obtain staffing for high dose tutoring and interventions outside of school hours, especially in the North area of our district and have remaining ESSER III funds. We needed to look for other ways to use these funds appropriately to enhance our position in the event of another pandemic. Having safe and accessible outdoor spaces is one way to ensure the health and safety of all students while providing an outlet for physical exercise that additionally supports student mental health and assists in reducing behaviors that detract from learning.

How is this expenditure different such that it is not considered a general operating expense?

(Why is it necessary to use ESSER funds for this expenditure, rather than general operating budget funds?)

The pandemic has created many problems that we did not have before COVID 19. Student social emotional needs for developmentally appropriate support has increased. Providing ADA and age/size appropriate equipment supports the physical activity needed for students to be healthy and successful in school.

For expenditures greater than or equal to \$25,000, your district must engage their school board to review and approve the expenditure.

expenditure is

less than \$25,000, enter "n/a".

Will be presented to the board at the May 14th meeting. We are hoping for a quick turnaround on the ODE approval so that once the board approves, the equipment can be

By entering your name and title in the box below, you **certify that the district is aware of and will adhere to** the laws and regulations listed on the "Instructions" tab, as well as any other applicable laws and regulations regarding capital expenditures.

Katie Barrett Director of Elementary Education and Kim Cusick Business Director

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