

## Construction and Equipment Purchases with Federal Relief Funds

### Construction and Building Remodeling

The use of the Elementary and Secondary School Emergency Relief (ESSER) or the Governor's Emergency Education Relief (GEER) funds for construction or remodeling needs prior approval from the Minnesota Department of Education (MDE). MDE has no authority to approve any of these expenditures after the fact. The superintendent, charter school director, or their designee must submit the request to [mde.federalCOVIDfunds@state.mn.us](mailto:mde.federalCOVIDfunds@state.mn.us) and include the following:

1. Explain the purpose of the project.
2. Explain how the completed construction or remodeling is necessary and a direct result of the COVID-19 public health emergency.
3. Describe where the remodeling or construction is to occur. If remodeling, include the specific building or space to be remodeled.
4. State whether the area is owned by the local educational agency (LEA) or if it is leased space.
5. Estimated start and finish date.
6. Name of the construction company.
7. Itemized estimate from the construction company.
8. Estimated the total cost of the project.

Submit the request to [mde.federalCOVIDfunds@state.mn.us](mailto:mde.federalCOVIDfunds@state.mn.us). The LEA will receive a response within at least 10 business days. Construction cannot begin before MDE grants prior approval.

### Equipment Purchases

Federal Uniform Grant Guidance (UGG) indicates that when federal funds are used to purchase equipment, "capital expenditures are allowable as direct costs, provided that items with a unit cost of \$5,000 or more have the prior written approval of the federal awarding agency or pass-through entity." (2 C.F.R. § 200.439 (b) (2).) If the LEA district, charter school or cooperative has policies that classify equipment at a lower value, then that value shall apply rather than the \$5,000 indicated above. Any requests received after the fact (after the date of the purchase) will be denied. The superintendent, charter school director, or designee must submit the request and include answers to the following:

1. Describe what the equipment is and where the equipment will be located.
2. Explain the purpose of the equipment.
3. Explain how the equipment is necessary and a result of the COVID-19 public health emergency.
4. Provide the itemized estimate.
5. Estimate the total cost of the equipment.

Send the request to [mde.federalCOVIDfunds@state.mn.us](mailto:mde.federalCOVIDfunds@state.mn.us). The LEA will receive a response within 10 business days. Purchases cannot be made before MDE grants prior approval.

It is the LEA's responsibility to establish and maintain inventory of equipment purchases. The LEA must inventory and tag equipment as a COVID-19 purchase. Equipment must be available for inspection during monitoring and auditing activities. When the device is no longer needed, it must be managed or disposed of in accordance with UGG, section 200.313(e).