**ESSER II and ESSER III School District Monitoring Form**

**District Name:** Select School District from List.

*Updated 11/30/23*

Please provide responses and evidence to support the district’s COVID Relief grants for the time period of July 1, 2022 (start of FY23) to the present date. If you have any questions, please reach out to [DEED.CARES@alaska.gov](mailto:DEED.CARES@alaska.gov). Please provide written responses in the light blue boxes.

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| **Indicator 1, GEPA** |

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| **Legal References:**  **Certification and Agreement for Funding under the Education Stabilization Fund Program Elementary and Secondary School Emergency Relief Fund CFDA Numbers: 84.425D**  *To the extent applicable, an LEA will include in its local application a description of how the LEA will comply with the requirements of section 427 of GEPA (20 U.S.C. 1228a). The description must include information on the steps the LEA proposes to take to permit students, teachers, and other program beneficiaries to overcome barriers (including barriers based on gender, race, color, national origin, disability, and age) that impede equal access to, or participation in, the program.* | **Demonstration of Compliance:**  (a) Written Policy: The district has a written policy that complies with section 427 of GEPA.  (b) Specific Steps: The district’s written policy contains information on the steps the district proposes to take to permit students, teachers, and other program beneficiaries to overcome barriers (including barriers based on gender, race, color, national origin, disability, and age) that impede equal access to, or participation in, the program. | **Sample Sources of Evidence:**   * District written policy * Board policy * Policy or procedure manuals * District memos |

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| **District Response, Indicator 1** | **District Attachments, Indicator 1** |
| 1.1-Does the district have a GEPA policy? When does it get reviewed/updated?    1.2-Describe how the district ensures students, teachers, and other program beneficiaries are provided equal access to all COVID funded programs. |  |

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| **Indicator 2, Evaluation of Program** |

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| **Legal References:**  **CARES Act, Section 18005**  **CRRSA Act, Section 313**  **ARP Act, Section 2001** | **Demonstration of Compliance:**  The district measured the effectiveness of programs and activities funded with ESSER funds and allowed for any needed adjustments. | **Sample Sources of Evidence:**   * ESSER III program details responses in FY22, FY23, FY24 * Budget revisions * Meeting minutes * District memos * Evaluation data * Action plans * Observations * Comprehensive analyses * Meeting materials, data sheets, PowerPoint slides of data |

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| **District Response, Indicator 2** | **District Attachments, Indicator 2** |
| 2.1 Describe the indicators (MTSS data, formative assessments, local and state assessments, attendance data, suspension and expulsion data, graduation and participation rates, classroom data, health data, survey responses, progress monitoring data, observations, etc.) used to evaluate program effectiveness.    2.2- List any key findings and describe changes that were implemented as a result.    2.3- Share an example of how key findings were shared with stakeholders. |  |

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| **Indicator 3, Unallowable Salaries** |

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| **Legal References:**  **Certification and Agreement for Funding under the Education Stabilization Fund Program Elementary and Secondary School Emergency Relief Fund CFDA Numbers: 84.425D**  *The Department generally does not consider the following to be an allowable use of ESSER funds, under any part of 18003: 1) subsidizing or offsetting executive salaries and benefits of individuals who are not employees of the SEA or LEAs or 2) expenditures related to state or local teacher or faculty unions or associations.* | **Demonstration of Compliance:**  (a) Executive Salaries: The district did not utilize ESSER funds to pay executive salaries and benefits of individuals who are not employees of the district.  (b) Teacher Unions: The district did not utilize ESSER funds to pay expenditures related to state or local teacher unions or associations. | **Sample Sources of Evidence:**   * District policies * District memos * District payment logs * If evidence is not readily available, provide a written attestation   **Please redact any personally identifiable information (PII) before sending to DEED.** |

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| **District Response, Indicator 3** | **District Attachments, Indicator 3** |
| 3.1- Based on the district’s review of records, can the district attest that ESSER funds were not used to pay executive salaries and benefits of individuals who were not employees of the district?    3.2- Does the district provide leave for union related activities? Based on the district’s review of records, can the district attest that ESSER funds were not used to pay expenditures related to state of local teacher unions or associations? |  |

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| **Indicator 4, Time & Effort** |

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| **Legal References:**  **2 C.F.R. Part 200, Subpart E, §200.430(i)**  *Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed.* | **Demonstration of Compliance:**  The district charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must be supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated. | **Sample Sources of Evidence:**   * Written time and effort policies or processes for employees funded with ESSER funds * Policies and procedures for district’s time and effort system – documentation should include description of the controls designed to ensure accurate, allowable, and allocable personnel charges for COVID grants   **Please redact any personally identifiable information (PII) before sending to DEED. Please do not send specific time and effort records for each employee funded with these funds, but rather provide a broad overview of the district’s systems, policies, and/or procedures.** |

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| **District Response, Indicator 4** | **District Attachments, Indicator 4** |
| 4.1- How does the district track time and effort?    4.2- Where are time and effort documents stored?    4.3- How long are Time and Effort documents retained? |  |

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| **Indicator 5, Procurement** |

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| **Legal References:**  **2 C.F.R. Part 200, Subpart D, §200.318(a)**  *The non-Federal entity must have and use documented procurement procedures, consistent with State, local, and tribal laws and regulations and the standards of this section, for the acquisition of property or services required under a Federal award or subaward. The non-Federal entity's documented procurement procedures must conform to the procurement standards identified in* [*§§ 200.317*](https://www.ecfr.gov/current/title-2/section-200.317) *through* [*200.327*](https://www.ecfr.gov/current/title-2/section-200.327)*.* | **Demonstration of Compliance:**  The district has documented procurement procedures, which reflect applicable state, local, and tribal laws and regulations, provided that the procurements conform to applicable federal law and the standards identified in this part. | **Sample Sources of Evidence:**   * Procurement manual or other documented procurement procedures * If not included in procurement manual or other documented procurement procedures, written standards of conduct covering conflicts of interest * Documentation of policies and procedures intended to prevent contracting with suspended or debarred parties |

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| **District Response, Indicator 5** | **District Attachments, Indicator 5** |
| 5.1- Who has access to procurement documents and procedures?    5.2- Are procurement personnel trained on procurement procedures?    5.3- Are procurements reviewed and approved by personnel trained in procurement procedures?    5.4- Describe how the procurement policies were followed for any/all construction, renovation, and equipment purchases. |  |

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| **Indicator 6, Allowable Uses of Funds** |

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| **Legal References:**  **2 C.F.R. Part 200, Subpart D, 200.302**  **2 C.F.R. Part 200, Subpart E, 200.403-8**  **CRRSA Act, Section 313(d)(1-15)**  **ARP Act, Section 2001(e)(1), 2001(e)(2)(A-J)**  *A grantee and its subrecipients can only use program funds for allowable costs, as defined in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements (2 C.F.R. Part 200), which include, among other things, the requirement that costs be allocable, reasonable and necessary for the accomplishment of program objectives.* | **Demonstration of Compliance:**  The district has written procedures for determining the allowability of costs in accordance with subpart E of the Uniform Grant Guidance and the terms and conditions of the Federal award. An LEA can only use program funds for allowable costs, as defined in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements (2 C.F.R. §200), which include, among other things, the requirement that costs be reasonable and necessary for the accomplishment of program objectives. | **Sample Sources of Evidence:**   * Written procedures for determining allowability of costs (or other documented descriptions of fiscal controls) * Documented procedures for formation of program budgets (or other descriptions of the process) |

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| **District Response, Indicator 6** | **District Attachments, Indicator 6** |
| 6.1- Briefly describe the process for determining budgets and allowable activities for ESSER funded programs. Describe the timeline and key stakeholders involved in the process.    6.2- What process is used to determine that costs are reasonable, necessary, and allowable for the accomplishment of program objectives?    6.3- How did the district incorporate input from key stakeholders during the budget preparation process for ESSER funds?    6.4- Describe the process for analyzing individual school-level needs and provide an example. |  |

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| **Indicator 7, Equipment and Supplies Management** |

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| **Legal References:**  **2 C.F.R. Part 200, Subpart D, 200.313-14**  *Equipment must be used by the non-Federal entity in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the Federal award, and the non-Federal entity must not encumber the property without prior approval of the Federal awarding agency. The Federal awarding agency may require the submission of the applicable common form for equipment. When no longer needed for the original program or project, the equipment may be used in other activities supported by the Federal awarding agency, in accordance with 2 C.F.R. Part 200, Subpart D, 200.313.* | **Demonstration of Compliance:**  The district has procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until disposition takes place.  *Even if an LEA did not purchase equipment with Federal funds, a sample of the most current inventory list (State or other funds) must be provided, unless the LEA has a written policy restricting the use of Federal funds for equipment or electronics.* | **Sample Sources of Evidence:**   * Equipment and Supplies Management manuals, handbooks, SOPs, etc. * Most recent inventory of equipment and supplies purchased with program funds * Policies for managing access and use of equipment and supplies * Policies for conducting physical inventories and reconciliations * Policies for disposition of equipment and supplies purchased using program funds * Documented policies regarding access, storage, and use of technology items purchased using Federal funds |

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| **District Response, Indicator 7** | **District Attachments, Indicator 7** |
| 7.1- How many ESSER funded items are on the most recent Fixed Asset Inventory?    7.2- Which personnel are responsible for updating the Fixed Asset Inventory?    7.3- How often is the Fixed Asset Inventory updated?    7.3- What is the procedure to remove an item from the Fixed Asset Inventory? |  |

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| **Indicator 8, Construction, Capital Projects, & Capital Equipment**  This indicator is not applicable if the district did not have expenses in object codes 500, 510, or 540. |

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| **Legal References:**  **2 C.F.R. Part 200, Subpart E, 200.407**  **2 C.F.R. Part 200, Subpart E, 200.439(b)**  **34 C.F.R. 76.600 and 75.600-75.618**  **20 U.S.C. 1232b Labor Standards** | **Demonstration of Compliance:**  (a) Management Procedures: The district has procedures for managing construction, capital projects, or capital equipment funded (in whole or in part) with ESSER funds.  (b) Prior Approval: The district has procedures for receiving prior written approval from DEED (through GMS application or email) for equipment and other capital expenditures funded with ESSER funds.  (c) Procurement: District procurement procedures were followed in soliciting construction contracts and equipment purchases.  (d) Davis Bacon: For minor remodeling, renovation, repair, or construction **contracts** (funded with ESSER funds) over $2,000, the district has policies and procedures in place to meet all Davis-Bacon prevailing wage requirements.  (e) Construction Timeframe: Procedures are in place to ensure construction projects will be completed by September 30, 2024. | **Sample Sources of Evidence:**   * Capital project management manuals, handbooks, SOPs, etc. * Most recent list of capital projects funded with ESSER * Policies for managing capital projects funded with federal funds * Policies for conducting physical inspections and reconciliations of capital projects * Policies for disposition of capital equipment * Procurement policies * Documented policies regarding access, storage, and use of capital equipment (vehicles, technology servers, etc.) * Construction contracts that specify all contractors or subcontractors must pay wages that are not less than those established for the locality of the project (prevailing wage rates) |

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| **District Response, Indicator 8** | **District Attachments, Indicator 8** |
| **If the district did not have construction and equipment expenses (expenses in 500, 510, 540 in any COVID application FY20-current) please respond with N/A and skip to question 9.**  8.1- Provide a brief description of construction management procedures for the district.    8.2- What is the district’s procedure for prior approval?    8.3- Describe the district’s procedure to meet Davis-Bacon prevailing wage requirements.    8.4- Describe the procedures to ensure all construction will be completed by 9/30/24. What is the time frame for construction completion?    8.5- Does the district hold a portion of funding as part of the project management process for COVID funded construction projects? If so, what is the district’s plan to release these funds prior to expiration on 9/30/24? |  |

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| **Indicator 9, Timely Reimbursement Requests** |

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| **Legal References:**  **2 C.F.R. Part 200, Subpart D** | **Demonstration of Compliance:**  The district has a procedure in place to ensure timely submittal of quarterly reimbursement requests. | **Sample Sources of Evidence:**   * History logs of reimbursement requests * Policy or procedure documents * Fiscal handbooks |

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| **District Response, Indicator 9** | **District Attachments, Indicator 9** |
| 9.1- Does the district track submission lag days (number of days quarterly reimbursements are submitted late)?    9.2- Describe the district’s internal controls and procedures to ensure timely submittal of reimbursement requests. |  |

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| **Indicator 10, Mitigation Plans** |

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| **Legal References:**  **ARP Act, Section 2001(i)(1-3)**  **86 Federal Register, 21200 (April 22, 2021)**  *SAFE RETURN TO IN-PERSON INSTRUCTION.*  *(1) IN GENERAL.—A local educational agency receiving funds under this section shall develop and make publicly available on the local educational agency’s website, not later than 30 days after receiving the allocation of funds described in paragraph (d)(1), a plan for the safe return to in-person instruction and continuity of services.*  *(2) COMMENT PERIOD.—Before making the plan described in paragraph (1) publicly available, the local educational agency shall seek public comment on the plan and take such comments into account in the development of the plan.*  *….during the period of the ARP ESSER award established in section 2001(a) of the ARP Act (i.e., until September 30, 2023),13 an LEA must periodically, but no less frequently than every six months, review and, as appropriate, revise its plan. Consistent with section 2001(i)(2) of the ARP Act, which requires an LEA to seek public comment on the development of its plan, an LEA must seek public input and take such input into account in determining whether to revise its plan and, if it determines revisions are necessary, on the revisions it makes to its plan, i.e., the LEA must seek public input on whether to revise its plan and on any revisions to its plan no less frequently than every six months (taking into consideration the timing of significant changes to CDC guidance on reopening schools).* | **Demonstration of Compliance:**  (a) District developed a mitigation plan using DEED’s template, or a similar template but included all required elements.   * Universal and correct wearing of masks; * modifying facilities to allow for physical distancing (e.g., use of * cohorts/pods); * handwashing and respiratory etiquette; * cleaning and maintaining healthy facilities, including improving ventilation; * contact tracing in combination with isolation and quarantine, in collaboration with the State, local, territorial, or Tribal health departments; * diagnostic and screening testing; * efforts to provide vaccinations to school communities; * appropriate accommodations for children with disabilities with respect to health and safety policies; and * coordination with State and local health officials.   (b) Mitigation plan and subsequent revisions were posted on the district’s website.  (c) District made the plan publicly available and sought public comment on the plan. Public comment was taken into consideration in the development of the plan.  (d) District updated the mitigation plan every 6 months and took public comment into consideration for updates. | **Sample Sources of Evidence:**   * ESSER III program details responses in FY22, FY23, FY24 * Copies of previously approved plans, showing updates every 6 months * Meeting minutes * Public notices or invitations to meetings where mitigation plans were the topic of discussion * Evidence of public comment period: record of comments received, narrative of process, agenda/minutes from meeting, or other evidence deemed appropriate * Corresponding evidence showing how LEA incorporated public input into the plan: feedback on comments, meeting notes showing discussion, list of revisions based on comments, narrative explaining how input was used, pre- and postdrafts of plan |

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| **District Response, Indicator 10** | **District Attachments, Indicator 10** |
| 10.1- Describe the district’s process for developing the first mitigation plan (spring/summer 2021). Did the district utilize the state provided template?    10.2- How did the district maintain and adapt the plan? Who was responsible for updating the mitigation plan? Did the district post a revised plan every 6 months?    10.2- Describe how the district ensured the public was invited to provide commentary on each posted plan (every 6 months).    10.3- Describe the extent to which the district considered the public’s comments in the development of the mitigation plan and subsequent revisions. |  |

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| **Indicator 11, ARP ESSER Use of Funds Plan** |

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| **Legal References:**  **ARP Act, Section 2001**  **86 Federal Register, 21198 (April 22, 2021)**  *Each LEA that receives ARP ESSER funds must develop, submit to the SEA on a reasonable timeline determined by the SEA, and make* *publicly available on the LEA’s website, a plan for the LEA’s use of ARP ESSER funds.*    *Under this requirement, an LEA must engage in meaningful consultation with stakeholders and give the public an opportunity to*  *provide input in the development of its plan. Specifically, an LEA must engage in meaningful consultation with* ***students; families; school and district administrators (including special education administrators); and teachers, principals, school leaders, other educators, school staff, and their unions****. Additionally, an LEA must engage in meaningful consultation with each of the following, to the extent present in or served by the LEA:* ***Tribes; civil rights organizations (including disability rights organizations); and stakeholders representing the interests of children with disabilities, English learners, children experiencing homelessness, children in foster care, migratory students, children who are incarcerated, and other underserved students.*** | **Demonstration of Compliance:**  Note: DEED designed the ESSER III Program Details page to meet the requirements of the ARP ESSER Use of Funds Plan.  (a) The district engaged in meaningful consultation in the planning of spending ESSER III (ARP) funds in 2021-2022. Such consultation included all applicable stakeholders listed in the statute.  (b) The district posted the use of funds plan (a PDF copy of the program details page, or similar document) on the district’s website.  (c) Significant budget changes in subsequent years (2022-2023, 2023-2024) included similar consultation with required stakeholders. | **Sample Sources of Evidence:**   * ESSER III program details responses in FY22, FY23, FY24 * Samples of survey responses or input provided by various stakeholders * Meeting minutes to indicate public consultation in 2021-2022 * Public notices, invitations, or other communication inviting stakeholders to participate in meetings, surveys, or other platforms for providing meaningful stakeholder input on the use of funds plan * Communications summarizing or sharing use of funds plans with stakeholders |

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| **District Response, Indicator 11** | **District Attachments, Indicator 11** |
| 11.1- Please list the applicable stakeholder groups that the district consulted with in the planning of spending ESSER funds.    11.2- What reasonable steps did the district take to consult with underrepresented stakeholders? Provide specific examples.    11.3- Did the district experience major changes to the ESSER budget? If yes, please describe the changes and how the district consulted with stakeholders for budget revisions. |  |

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| **Indicator 12, Learning Loss** |

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| **Legal References:**  **ARP Act, Section 2001(e)(1)**  **ESEA Section 8101(21)(A)**  *(e) USES OF FUNDS.—A local educational agency that receives funds under this section— (1) shall reserve not less than 20 percent of such funds to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students’ academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the* ***student subgroups described in section 1111(b)(2)(B)(xi) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311(b)(2)(B)(xi)), students experiencing homelessness, and children and youth in foster care.*** | **Demonstration of Compliance:**  (a) The district has used at least 20% of the ARP-ESSER III allocation for addressing lost instructional time.  (b) The district has used funds to address the academic, social, emotional, and mental  health needs of students.  (c) The district has a process for identifying the academic, social, emotional, and  mental health needs of students, which includes disaggregation of the data for  the student populations specified in statute. | **Sample Sources of Evidence:**   * ESSER III program details responses in FY22, FY23, FY24 * Reimbursement requests to show 20% of ESSER III funds were spent in the learning loss purpose code * Expenditure reports and other analysis documents indicating the expenses in the learning loss purpose code were for activities to address the impact of lost instructional time * Meeting notes * PowerPoint slides that provide an overview of the data used * Data visualization summarizing student needs, progress, or evaluation results |

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| **District Response, Indicator 12** | **District Attachments, Indicator 12** |
| 12.1- Did the district utilize at least 20% of ARP-ESSER III funds to address lost instructional time? Approximately what percentage of the ARP-ESSER III allocation was budgeted to Learning Loss?    12.2- Did the district use funds to address the academic, social, emotional, and mental health needs of students?    12.3- Describe the district’s process for determining learning loss needs. Describe the process the district used to disaggregate data for the student populations described in statute. Describe any major trends identified.    12.4- Briefly describe the activities, interventions, and programs that were funded with learning loss funds. |  |

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| **Indicator 13, Learning Loss: Disproportionate Impact** |

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| **Legal References:**  **ARP Act, Section 2001(e)(1)**  *(e) USES OF FUNDS.—A local educational agency that receives funds under this section— (1) shall reserve not less than 20 percent of such funds to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students’ academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the student subgroups described in section 1111(b)(2)(B)(xi) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311(b)(2)(B)(xi)), students experiencing homelessness, and children and youth in foster care.* | **Demonstration of Compliance:**  In the use of Learning Loss funds, the district has used funds to address any identified disproportionate impact of the coronavirus on student groups, including students from low-income families, students of color, English learners, children with disabilities, students experiencing homelessness, children and youth in foster care, and migratory students. | **Sample Sources of Evidence:**   * Evidence demonstrating implementation of the process outlined in the narrative response on how the district used data to identify needs, progress monitor, and/or evaluate student academic, social, emotional, or mental health outcomes to ensure that strategies are addressing needs of students (for general student population and any student groups who have been disproportionately impacted), such as: notes from data meetings, PowerPoint slides that provide an overview of the data used, data visualization summarizing student needs, progress, or evaluation results, and/or meeting minutes where data was discussed |

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| **District Response, Indicator 13** | **District Attachments, Indicator 13** |
| 13.1- What disproportionate impacts did the district identify?    13.2- How did the district use learning loss funds to address these disproportionate impacts? |  |

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| **Indicator 14, Learning Loss: Evidence-Based** |

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| **Legal References:**  **ARP Act, Section 2001(e)(1)**  *(e) USES OF FUNDS.—A local educational agency that receives funds under this section— (1) shall reserve not less than 20 percent of such funds to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students’ academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the student subgroups described in section 1111(b)(2)(B)(xi) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311(b)(2)(B)(xi)), students experiencing homelessness, and children and youth in foster care.* | **Demonstration of Compliance:**  In the use of Learning Loss funds, Activities implemented by the LEA to address learning loss meet the criteria for being evidence-based interventions based on ESEA Section 8101(21)(A). | **Sample Sources of Evidence:**   * Meeting minutes * Internal Memos * Written affidavit * Emails * Other documentation to indicate the district followed DEED’s [evidence-based guidance](https://education.alaska.gov/Media/Default/safeschools-id/Evidence%20Based%20Guidance%20Final.pdf) |

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| **District Response, Indicator 14** | **District Attachments, Indicator 14** |
| 14.1- Briefly list the learning loss activities the district funded and indicate the evidence-based tier for each activity.    14.2- How did the learning loss activities align with the State of Alaska’s Science of Reading Initiative, if applicable.    14.3- Has the district observed positive results from learning loss interventions? Provide examples. |  |