

Elementary and Secondary School Emergency Relief Fund II (ESSER II) Frequently Asked Questions

This Frequently Asked Questions document is intended to answer questions that districts, community schools, and other education stakeholders may have regarding the Elementary and Secondary School Emergency Relief Fund II (ESSER II). The document will be updated as new questions are presented and information becomes available. If you have questions regarding the ESSER II program, please contact your federal programs consultant or email federalprograms@education.ohio.gov.

General ESSER II Questions

What is the Elementary and Secondary School Emergency Relief Fund (ESSER II)?

The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA), 2021, Public Law 116-260, provides a \$54.3 billion for an ESSER II Fund. This new funding is intended to help states and school districts safely reopen schools, measure and effectively address significant learning loss, and take other actions to mitigate the impact of COVID-19 on the students and families who depend on our K-12 schools.

How were ESSER II awards made to states and how much was Ohio awarded?

Ohio's allocation is based on the proportion of funds that Ohio received under Part A of Title I of the Elementary and Secondary Education Act (ESEA) of 1965 in Federal Fiscal Year 2020. The USED announced an additional **\$1,991,251,095** in ESSER II funds to Ohio.

How were ESSER II Local Education Agency (LEA) subaward allocations determined?

The ESSER II LEA allocations were determined from the proportion of funds that LEAs received under Part A of Title I of the ESEA of 1965 in the most recent fiscal year, in accordance with guidance from the USED. The allocations are subject to change over the period of availability and duration of the grant depending on various factors such as additional direction and guidance from the U.S. Department of Education and/or set aside amounts required for new and significantly expanded charter schools.

Where can I find my LEA's allocation?

The LEA's allocation can be found on the CCIP Budget page within the CCIP ESSER II Funding Application. The amount of the grant will be listed in the "Remaining" line of the ESSER II Budget. A full listing of ESSER II LEA allocations can be found in CCIP Note 464.

Where is the ESSER II application located?

The ESSER II LEA application is available within the CCIP. The application is housed in Fiscal Year 2022 (FY22).

District staff assigned to the following OEDS roles will have access to work on the application in the CCIP: Superintendent, Treasurer, CCIP Fiscal Representative, CCIP Authorized Representative and Data Entry Funding - CCIP. Access to the CCIP is through the OH|ID portal.

The application is titled ESSER II. Please note that a PDF of the template application may be found in the CCIP Document Library within the CRRSA Act > ESSER II folder, or in CCIP Note 464.

To access the ESSER II application within the CCIP, select Funding > Funding Applications. Choose “FY22” from the Fiscal Year dropdown:

The screenshot shows a navigation menu on the left with options: Planning, Funding, Address Book, Contact ODE, Document Library, Help, and a SAFE Account Sign Out button. To the right, there are two dropdown menus: '2022' and 'All Active Applications'. Below these is a table with two columns: 'Fiscal Year' and 'Differentiated Support Status'.

Fiscal Year	Differentiated Support Status
2022	
2021	Intensive, Equity, Literacy

What is the period of availability of the ESSER II grant?

The period of availability for the ESSER II grant is from March 13th, 2020 to September 30th, 2023. An LEA must submit an ESSER II funding application within the CCIP in order to establish a substantially approved date of March 13th, 2020. Once the ESSER II application is in Final Approved status, the organization will be able to submit Project Cash Requests (PCRs) back to the March 13th, 2020. It is important to note, however, that ESSER I funds should generally be spent prior to submitting PCRs for ESSER II. This is because nearly \$500 million of ESSER I funds were allocated to LEAs in May of 2020 and the ESSER I funds only have a period of availability from March 13th, 2020 to September 30th, 2022.

Is there a deadline for submitting ESSER II?

There is not a deadline to submit. The application is housed in Fiscal Year 2022 within the CCIP, so it is advised to at least submit in Authorized Representative Approved by June 30th, 2022, the end of Fiscal Year 2022. However, the period of availability of the grant runs from March 13, 2020 to September 30, 2023. Districts will want to spend their ESSER II dollars by the end of the period of availability.

Can I charge expenditures to the ESSER II grant that occurred prior to the awarding of ESSER II?

Yes. A district may submit expenditures from March 13th, 2020 within their ESSER II application. Once the application is in Final Approved status and those expenditures have been determined to be allowable, the LEA may submit Project Cash Requests for those prior expenditures.

Do ESSER II expenditures need to be accounted for separately from ESSER I?

Yes. ESSER I and ESSER II funds must be accounted for separately. The Ohio Department of Education set up the ESSER II grant in FY22 so that the funds may be tracked separately within the CCIP. In addition, LEAs should ensure that all ESSER I and ESSER II expenditures are accounted for separately.

Do we need to spend all of our ESSER I funds prior to spending ESSER II?

Yes. According to the US Department of Education (USDE), LEAs should plan to use all remaining ESSER I funds before making use of the ESSER II funds. There may be instances in which it is not practical for the LEA to expend all funds out of ESSER I prior to utilizing ESSER II funds. For instance, there could be funds that

have been obligated in ESSER I, but not fully liquidated. In the unique circumstances where ESSER I funds are not used prior to ESSER II, an LEA should make a History Log note in the FY22 ESSER II History Log explaining why it will use ESSER II funds prior to all ESSER I funds being expended.

Are we required to provide equitable services under ESSER II?

No. An LEA that receives ESSER II funds is not required to provide equitable services to non-public school students and teachers with the ESSER II funding. Nonpublic schools are still supported through the CRRSA Act, but it is through the Emergency Assistance to Nonpublic Schools (EANS) program.

Our LEA's free and reduced lunch percentages will be lower since parents were not required to fill out paperwork due to COVID-19 flexibilities. Will this affect my ESSER II allocation?

No, the Free and Reduced Price Lunch data reported during the pandemic should have no or very little impact on the ESSER II allocation provided to a local educational agency (LEA). ESSER and ESSER II LEA allocations are based on the LEA's Title I allocations from the most recent fiscal year, not Free and Reduced Price Lunch. Title I Allocations are pulled from census poverty data and a variety of other data points as required by USDE, not Free and Reduced Price Lunch data. The ESSER II allocations are a proportional percentage of the FY20 Title I allocations.

Will there be a Final Expenditure Report (FER) for ESSER I at the end of State Fiscal Year 2021?

Yes. Districts will complete the Final Expenditure Report (FER) at the end of Fiscal Year 2021. The district's carry over will be moved into Fiscal Year 2022. ESSER I will be available in Fiscal Year 2022 until the end of the grant's period of availability on September 30, 2022.

ESSER II since the funds are allocated in State Fiscal Year 2022, will we be able to be reimbursed prior to the end of June or will we have to wait until the close of State Fiscal Year 2021 to be reimbursed for ESSER II expenditures?

ESSER II funds will be available to Local Education Agencies as soon as the ESSER II application is in Final Approved status. The Substantially Approved Date for the grant is March 13, 2020, and as soon as the LEA application is in Final Approved status, the LEA may submit a Project Cash Request (PCR) for approved expenditures back to March 13, 2020.

The LEA may submit the ESSER II application prior to July 1, 2021. However, it is important to note that the LEA should spend ESSER I funds prior to ESSER II funds.

Do I need to follow the Uniform Grant Guidance (UGG) and Education Department General Administrative Regulations (EDGAR) for ESSER?

ESSER is governed by the Uniform Grant Guidance (UGG) and the Education Department General Administrative Regulations (EDGAR). Among other requirements, all expenses paid with ESSER funds must be necessary and reasonable under the circumstances. What might be necessary and reasonable in one circumstance might not be in another.

Is time and effort documentation required for FTEs paid for out of ESSER II?

ESSER subrecipients will generally not need to maintain time distribution records. The requirements in the Uniform Guidance apply to expenditures of ESSER funds, including the requirements related to documenting personnel expenses in 2 CFR section 200.430(i). This would mean, for example, that an LEA maintains the records it generally maintains for salaries and wages, including for employees in leave status, except that an LEA must maintain time distribution records (sometimes called “time and effort” reporting) if an individual employee is splitting their time between activities that may be funded under ESSER activities that are not allowable under ESSER. However, there are very few situations when an employee of an LEA would perform multiple activities that are not allowable under ESSER, and thus would be required to maintain time distribution records, given that an LEA is authorized to use funds on “activities that are necessary to maintain the operation of and continuity of services in [an LEA] and continuing to employ existing staff of the [LEA]” in order to “prevent, prepare for, and respond to” the COVID-19 pandemic (Section 18003(d)(12)).

ESSER II Use of Funds Questions

The Ohio Department of Education recognizes that the ESSER II allocation will represent a significant increase in emergency resources for Local Education Agencies, which could present new opportunities for the LEA in its response to COVID-19. In general, when determining spending of the ESSER I and II funds, the USDE suggests that LEAs consider the following five questions:

- Will the proposed use of funds “prevent, prepare for, and respond to coronavirus”?
- Is it an allowable use of funds under CARES/CRRSA?
- Is it reasonable and necessary?
- Does it promote equity?
- Does it support returning students to the classroom?

The LEA should consider if the proposed ESSER I or II use of funds meets these criteria. All activities must also fall into an ESSER II allowable activity category. If the LEA is unclear about a proposed use of funds, it may reach out to its federal programs coordinator. In addition, it may consider adding a History Log note to the ESSER II History Log to provide additional context for the proposed use of funds.

What are the authorized activities for ESSER II?

ESSER II is intended to help states and school districts safely reopen schools, measure and effectively address significant learning loss, and take other actions to mitigate the impact of COVID-19 on the students and families who depend on our K-12 schools. The following activities are allowable:

- a) Activities authorized under ESEA, IDEA, Perkins, McKinney-Vento subtitle B, Adult Education and Family Literacy Acts.
- b) Coordinate preparedness and response efforts of LEA with state, local, Tribal, and territorial public health departments and other relevant agencies to prevent, prepare for, and respond to COVID-19.
- c) Activities to address unique needs of low-income students, students with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, foster youth.
- d) Develop and implement procedures and systems to improve the preparedness and response efforts of LEA.
- e) Training and PD for staff of LEA on sanitation and minimizing spread of infectious diseases.

- f) Purchase supplies to clean and sanitize facilities of the LEA.
- g) Planning for and coordinating during long-term closures (meals, technology, IDEA, and other educational services provided consistent with Federal, state, local requirements).
- h) Purchase educational technology (including hardware, software, and connectivity) for students served by LEA, including low-income and IDEA.
- i) Provide mental health services and supports.
- j) Plan and implement summer learning and supplemental afterschool activities.
- k) Addressing learning loss by: administering and using high-quality assessments to assess students' academic progress and meet students' academic needs, including through differentiating instruction; implementing evidence-based activities to meet the comprehensive needs of students; providing information and assistance to parent and families on how they can effectively support students, including in a distance learning environment; and/or tracking student attendance and improving student engagement in distance education.
- l) School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.
- m) Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and nonmechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.
- n) Provide principals and other school leaders with resources necessary to address needs of their individual schools.
- o) Other activities necessary to maintain the operations and continuity of services in the LEA and continuing to employ existing staff of the LEA.

What are the “additional” uses of ESSER II funds?

Additional ESSER allowable uses were added under the CRRSA Act. These include allowable activities k., l., and m. above: addressing learning loss; preparing schools for reopening; and testing, repairing, and upgrading projects to improve air quality in school buildings. It is important to note that the USED clarified that these allowable uses were also allowable under ESSER I.

I see that these uses were added on the ESSER II application. Can I also submit a budget revision for these additional uses in the ESSER I application?

The “additional” allowable uses of funds under ESSER II (addressing learning loss, preparing schools for reopening, and testing, repairing, and upgrading projects to improve air quality in school buildings) are allowable uses of ESSER I funds. However, they are not specifically listed on the ESSER I Budget Details. If an LEA wishes to use ESSER I funds for the additional uses above, it may select “Other activities necessary to maintain the operations and continuity of services in the LEA and continuing to employ existing staff of the LEA” and describe the proposed activity in the Activity Box of the ESSER I Budget Details.

Can the EFMLA (Emergency Family Medical Leave Act) & EPSL (Emergency Paid Sick Leave) expenses we incurred last spring and this year be charged to the ESSER II grant?

Yes. The district can charge this expense to ESSER I or II if separate federal assistance was not provided for these employees (for instance, if teachers were protected by the FFCRA or EPSL, but there were no federal dollars paid or reimbursed to the district). The district should not pay for the same expense out of two federal funds. FFCRA's paid leave provisions were effective on April 1, 2020 and expired December 31, 2020, and apply to leave taken between April 1, 2020, and December 31, 2020.

Can ESSER II be used to address needs occurring due to state budget cuts that were in response to COVID-19?

In general, state budget cuts due to COVID-19 could have affected the services of the LEA. The LEA will need to determine if specific uses of funds are allowable within ESSER II and budget accordingly. It is important to remember that the LEA will sign ESSER II assurances on the ESSER II Budget Details page, one of which ensures that the LEA will, to the greatest extent practicable, continue to provide continuity of services.

Can we fund new and existing staff with the ESSER II funds?

Yes, funding new and/or existing staff is allowable under ESSER II if these staff are in response to the impact that COVID-19 has had on the district and its schools. It is important to note that there is no Supplement, Not Supplant requirement in ESSER II. However, Maintenance of Effort (MOE) must still be met, and the LEA certifies that to the greatest extent practicable, it will ensure continuity of services.

Is there a Supplement, Not Supplant Requirement for ESSER I or ESSER II funds?

No.

Should the LEA document how paying salaries for various individuals is necessary to maintain continuity of operations?

Yes. In general, the school/district could use ESSER II funds on staff, including staff that were paid with state/local resources previously. The school/district would need to budget and plan accordingly, as part of the applications that are approved. The Ohio Department of Education, Office of Federal Programs would expect that the district document and be able to explain, upon request, how they are using the funds to maintain the operations and continuity of services. As with all federal resources, ESSER uses of funds need to be reasonable and necessary, and the district should be able to explain that upon request.

Can we use ESSER II for general education salary expenses to move to a remote learning model after March 13th, 2020?

Yes. ESSER I or II could be used to cover past salary expenditures back to March 13th, 2020 for remote education as a response to the coronavirus pandemic. Some examples of allowable use categories include:
n. Provide principals and other school leaders with resources necessary to address needs of their individual schools, or
o. Other activities necessary to maintain the operations and continuity of services in the LEA and continuing to employ existing staff of the LEA.

Can we use ESSER funds for bonuses or merit pay?

When the U.S. Department of Education (ED) awarded ESSER I and II funds to states it noted the funds "generally will not be used for bonuses, merit pay, or similar expenditures, unless related to disruptions or closures resulting from COVID- 19." This does not mean all bonuses, merit pay, or similar expenditures are

unallowable, only those unrelated to COVID-related disruptions or closures. For example, a local educational agency (LEA) might use local ESSER funds to provide employees with additional pay to:

- Address recruitment or retention challenges in light of the pandemic,
- Provide additional compensation to teachers and other staff that work in-person,
- Provide additional compensation to teachers and other staff that have assumed new duties because of COVID,
- Incentivize effective teachers to move to schools with vulnerable students that have been disproportionately impacted by the pandemic, or
- Provide additional pay to substitute teachers where there is a shortage.

Other pay strategies could also be permissible if the LEA can connect the strategy to issues resulting from COVID-19.

Are districts able to use ESSER II for non-academic expenses? For example, our district would like to use the funds to pay athletic coaches salaries and other athletic expenses.

When addressing how to use the funds, the district should consider the five questions listed above:

- Will the proposed use of funds “prevent, prepare for, and respond to coronavirus”?
- Is it an allowable use of funds under CARES/CRRSA?
- Is it reasonable and necessary?
- Does it promote equity?
- Does it support returning students to the classroom?

The LEA should consider if the proposed ESSER I or II use of funds meets these criteria. All activities must also fall into an ESSER II allowable activity category. If the LEA is unclear about a proposed use of funds, it may reach out to its federal programs coordinator. In addition, it may consider adding a History Log note to the ESSER II History Log to provide additional context for the proposed use of funds.

May we use an indirect cost rate for ESSER?

Yes. The ESSER grant allows for the use of an unrestricted indirect cost rate.

Can ESSER II funds be used to construct buildings, if the building is needed in response to COVID-19?

ESSER funds may be used purchase real property and perform construction for improvements to land, buildings, or equipment that meet the overall purpose of ESSER, which is “to prevent, prepare for, and respond to” the COVID-19 pandemic.

When addressing how to use the funds, the district should consider the five questions listed above:

- Will the proposed use of funds “prevent, prepare for, and respond to coronavirus”?
- Is it an allowable use of funds under CARES/CRRSA?
- Is it reasonable and necessary?
- Does it promote equity?
- Does it support returning students to the classroom?

The LEA should consider if the proposed ESSER I or II use of funds meets these criteria. All activities must also fall into an ESSER II allowable activity category. If the LEA is unclear about a proposed use of funds, it may reach out to its federal programs coordinator.

In addition, for a large project such as this, the district should add a History Log note to the ESSER II History Log to provide additional context for the proposed use of funds. The Office of Federal Programs will review the request, and if necessary, provide a return History Log note to describe the rationale for whether the proposed use is allowable. In addition, the Office of Federal Programs will review the application through the normal CCIP review process.

Are cooperative purchasing programs allowable for ESSER III purchases?

Yes, if certain parameters are met. The Uniform Guidance permits and encourages the use of cooperative purchasing programs. However, the underlying contract between the cooperative purchasing program and the HVAC contractor must itself have complied with the requirements of the Uniform Guidance. It is ultimately the school district's responsibility to confirm this federal compliance. Additionally, the cooperative purchasing program utilized must also comply with the requirements of state law. Procurement for school districts is provided in Section 3313.46 of the Revised Code, and requires the school district to use sealed bids for contracts to "repair" or "improve" school buildings, including HVAC improvement projects. However, other state statutes establish alternative procurement methods the school district may use. For example, Section 167.081 of the Revised Code allows school districts to utilize cooperative purchasing through a council of governments in lieu of bidding the project itself. The school district may also use alternative delivery models, such as construction managers at risk or design-build, which have their own statutory procurement methods to be followed.

If a school district uses ESSER funds for a school facility improvement project, are prevailing wages required?

If governors, SEAs, and or subrecipients propose to use ESSER funds for construction they must also comply with applicable requirements in 34 CFR section 76.600 and 34 CFR sections 75.600–617. Approved construction projects must comply with all other applicable Uniform Guidance requirements, as well as the ED's regulations regarding construction, as applicable, at 34 CFR section 76.600. As is the case with all construction contracts using laborers and mechanics financed by federal education funds, recipients and subrecipients that use ESSER or GEER funds for construction contracts over \$2,000 must meet Davis-Bacon prevailing wage requirements. For more information about the prevailing wages, see the Department of Labor (DOL) regional office: <https://www.dol.gov/agencies/whd/governmentcontracts/construction/regions>.

General COVID-19 Related Questions

- 1. May a grantee or subgrantee continue to pay the compensation of an employee paid with grant funds from the Department during the period the employee is unable to work because his or her organization is closed due to novel Coronavirus Disease 2019 (COVID-19)?**

Yes. Generally, a grantee or subgrantee may continue to charge the compensation (including but not necessarily limited to salaries, wages, and fringe benefits) of its employees who are paid by a currently active grant funded by the Department to that grant, consistent with the organization's policies and procedures for paying compensation from all funding sources, Federal and non-Federal, under unexpected or extraordinary circumstances, such as a public health emergency like COVID-19. Thus, if the organization pays, consistent with its policies and procedures, similarly situated employees whose compensation is paid with non-Federal

funds during an extended closure, those paid with grant funds from the Department may also continue to be paid. However, an employee who is being paid with grant funds while the program grant activities are closed in whole or in part due to the COVID-19 pandemic may not also be paid for the time during which the program is closed by the organization or another organization for working on other activities that are not closed down.

If a grantee or subgrantee does not currently have in place a policy that addresses extraordinary circumstances such as those caused by COVID-19, the grantee or subgrantee may amend or create a policy in order to put emergency contingencies in place for Federal and non-Federal similarly situated employees. If the conditions exist for charges to be made to the Federal grant, charges may also be made to any non-Federal sources that are used by a grantee or subgrantee in order to meet a matching requirement.

A grantee and subgrantee must maintain appropriate records and cost documentation as required by 2 CFR § 200.302 (financial management), 2 CFR § 200.430(i) (standards for documenting personnel expenses), and 2 CFR § 200.333 (retention requirements for records) to substantiate the charging of any compensation costs related to interruption of operations or services.

At the same time, recipients should consider ways that employees paid with grant funds can support continuing activities, including distance learning opportunities for students served by the grant.

2. If a conference, training, or other activity related to a grant from the Department is cancelled due to COVID-19, may grant funds be used to reimburse nonrefundable travel (e.g., conveyance or lodging) or registration costs that were properly chargeable to the grant at the time of booking?

Yes, provided that a grantee or subgrantee first seeks to recover nonrefundable costs (e.g., travel, registration fees) associated with a grant from the Department from the relevant entity that charged the fee (e.g., airline, hotel, conference organizer). Some businesses are offering flexibility with regard to refunds, credits, and other remedies for losses due to the COVID-19 outbreak. Moreover, many agreements or contracts for conferences, training, or other activities related to a grant contain an emergency or “act of God” provision, and the grantee and its subgrantees must seek to exercise those clauses to the extent possible in light of the COVID-19 outbreak. If a grantee or subgrantee is unable to recover the costs, the grantee or subgrantee may charge the appropriate grant for the cancellation costs, provided the costs were reasonable and incurred in order to carry out an allowable activity under the grant, consistent with the Federal cost principles described in 2 CFR Part 200 Subpart E of the *Uniform Administrative Requirements, Cost Principles, And Audit Requirements For Federal Awards* (Uniform Guidance).

Grantees and subgrantees should not assume additional funds will be available should the charging of cancellation or other fees result in a shortage of funds to eventually carry out the event or travel. Grantees and subgrantees 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 cancellation or other fees related to the interruption of operations or services.

3. If a grantee or subgrantee is planning future travel under a grant from the Department, may it purchase travel insurance with grant funds?

Due to health concerns related to COVID-19, grant-supported travel generally should not be occurring. However, if travel is permitted by Federal, State, and local directives and is the only means to carry out an essential grant function that must be undertaken on a time-sensitive basis during the COVID-19 pandemic, consistent with the grantee’s or subgrantee’s travel policy, travel insurance is allowable provided the cost is

reasonable and allocable to the grant consistent with the Federal cost principles described in 2 CFR Part 200 Subpart E of the Uniform Guidance.

Employees and Staff Salaries

4. During the coronavirus-related school-building closure period, can we still pay employees who are funded by a federal grant program?

Yes. See the USED FAQs above. A LEA may continue to pay federally funded employees.

5. Can tutors who are working and providing services be paid with federal resources during the coronavirus-related school-building closure time period?

Yes. Tutors who are hourly paid (not on a salary contract) can continue to be funded with federal dollars in the event of a COVID-19 related school-building closure as long as they are still working toward the intent of the federal grant, such as utilizing online-learning platforms, phone instruction, or work on curriculum and data analysis, etc. Districts should prepare for the situation in which an extended school year and subsequent salary costs may be necessary if closure during the school year for an extended time becomes necessary.

6. Can we use federal funds to pay for unemployment costs of our Title I tutors who are not working during the coronavirus-related school-building closure period?

Unemployment costs are an allowable cost with federal funds, if the staff member was paid with federal funds prior to becoming unemployed. Prior to releasing federally funded personnel during the coronavirus-related school building closure, every attempt should be made to continue to provide students services supported with federal funds.

Recommendation: LEAs should consider alternatives to providing services to students while the school building is closed. Special education, Nonpublic equitable services, and supplemental support services can be made available in a virtual or remote education setting. Tutors can continue to keep a timesheet logging their time to contact students, the students' parents, and the students' teacher to assist with the learning that needs to occur even when a school building is closed. Another option is to consider offering those services to students later, in the summer, once the coronavirus-related school-building closure period ends and the school building reopens. LEAs are recommended to consider all options prior to releasing teachers or tutors paid with federal funds.

7. Typically, we do not pay our literacy tutors and some specialty positions serving students with Individualized Education Programs (IEPs) on calamity days for weather closures. Can we continue paying our teachers with these federal grant dollars even though they may not be conducting face to face learning sessions?

Yes. No guidance document can anticipate every scenario as it relates to staff who are paid hourly. Federal funds are obligated when the work occurs and every district handles their tutors differently. The answer depends on the particulars of the contract between the district and the tutor. In general, staff who are on timesheets and hourly paid, not contracted, would need to continue to submit timesheets for work completed under the grant. Districts that want to continue to pay staff that are not salaried full-time paid staff members, should make arrangements for staff to be able to provide supplemental supports to students. This could be accomplished through several means including, but not limited to, the following:

- phone calls with students about assignments

- Skype with the students, or any other mode of communication the district is able to provide dependent upon their resources.

Hourly tutors should keep a log of their activities including planning time for student needs, coordination with students' teachers they serve, etc. Under these unusual circumstances, we recommend districts to be flexible and provide assistance to students remotely. As the school continues to provide instruction for the students, the tutors may continue to provide supplemental support for these students remotely. Federal funds may be used. Something to consider is if the school or districts are required to make-up days or hours, then the tutors may end up working a longer school year than what was originally budgeted. Districts may need to increase the budgeted amount for tutors.

8. Will federal grant activities such as teleconferencing or working at home be permissible? What documentation would be acceptable?

Yes. Time and effort documentation must continue whether the services are provided in-person or remotely. Keep a record of how the instruction and services are continuing. An example of this may be to track of the hourly work in an Outlook calendar.

Recommendation: We recommend that the staff paid with federal funds to provide supplemental services devote time collaborating and working with the regular education teachers on the services the students will require. These support staff should also be contacting their students on a regular basis to assess their readiness for the learning and to provide the additional supports the student may need.

When it comes to time and effort, staff that are paid hourly and complete a timesheet (i.e. tutors) must continue to log their hours on the timesheet. For the staff that are 100% paid from the federal fund (and complete a single source certification document twice a year that is signed by their supervisor), the LEA must determine how they want to document the time.

It is recommended that the district develop an outline for how the district and each school plans to provide education to the students. Expectations for teachers during this time should be clearly identified. Requesting that teachers keep a log of their time and submit each pay period for Personnel Accountability Report (PAR) documentation is recommended. The Office of Federal Programs will continue to request time and effort documentation during the monitoring process and the information must be available for any potential audit or investigation.

9. What do we do if we already paid the transportation costs, registration fee and other costs association with a professional development conference that was cancelled?

See FAQ from USED question 2 above. The costs may be charged to the federal award. The LEA must maintain appropriate documentation and records to substantiate the action.

10. The airline will not refund the cost of the plane ticket for an event that was cancelled but is issuing a voucher that can be used for another year. Is this allowable and how do we account for it?

Yes, this is allowable. We recommend the LEA take the following steps:

- Contact your federal programs consultant for assistance with addressing these issues.
- Add a note to the CCIP history log (HL) explaining the situation. In the HL note, include a description of the voucher, what the original travel was for, the reason (i.e. COVID-19) for the cancellation, how many vouchers were provided and/or amount of the voucher(s).

- Add a statement in the HL acknowledging that the federal funds used for this activity should occur in the year in which the services are rendered (i.e. obligation made and contract was paid).
- The consultant will approve the district's request to allow the payment of the vouchers with the federal funds.
- The LEA must document how the vouchers were used in the following year and provide evidence that the activity occurred.

11. How do we handle contractors if the services aren't being provided during the crisis? This is especially the case with transportation, janitorial and after school services.

While there is no specific guidance yet from the U.S. Department of Education on handling payment to contractors, the CARES Act Section 18006 states:

A local educational agency, State, institution of higher education, or other entity that receives funds under "Education Stabilization Fund," shall to the greatest extent practicable, continue to pay its employees and contractors during the period of any disruptions or closures related to coronavirus.

Unfortunately, there is no specific definition of "to the greatest extent practicable."

Recommendation: During this extraordinary period, and until there is clear guidance or instructions from the U.S. Department of Education, we advise LEAs to work directly with their contractors and legal counsel on what makes the most sense for all parties. Clearly LEAs should pay obligations for all services rendered but in the instances where the obligation has not been met or in circumstances where the contract involves performance-based services that are being reduced or postponed, we recommend that the parties find alternatives to meet the objectives, make necessary modifications to the contractors and/or take steps to ensure that there will not be disruption to the services once the crisis ends.

12. Should all activities with outside vendors be halted until such time in person education is allowed? For example, is providing psychological services, professional development, or instructional services via telephone, videoconferencing, and/or email allowable. If allowable, what documentation would be acceptable?

No, it is not recommended that outside contracts be cancelled until the school buildings reopen. Services may be provided in a number of alternative venues such as remotely. In the event that services need to be reduced, we recommend the contracts be modified and or arrangements for services can be extended.