

Questions and Answers

ESSER Fund Office Hours: May 26, 2020

Grant Administration Questions

Will the cost of CARES Act/ESSER Fund be allowable to consolidate into Consolidated Administration?

Local educational agencies (LEAs) are allowed, with department's approval, to consolidate federal Every Student Succeeds Act (ESSA) grant funds from several federal grant programs in order to pay for the costs associated with the administration of those programs. [Title VIII, Part B, Sec. 8201 and Sec. 8203.] The LEA may not use other funds from the contributing programs to pay for any administrative costs. Because IDEA and CARES Act are not part of ESSA, ESSER funds cannot be used as consolidated administration. Please note LEA staff will be asked to answer one question pertaining to grant administration in the funding application and budget a reasonable and necessary amount. Staff will be asked to keep proper documentation of time and effort.

Fiscal Requirements Questions

A COVID chart of accounts that applies to education was sent by the state comptroller's office. Do we use those codes or the codes in the Technical Application Guide?

LEAs should use the account codes in the ESSER Fund Technical Application Guide, including those for food service and indirect function.

Can ESSER funds pay for [LEA] expenditures that occurred before the grant was applied for and received?

LEAs may pay expenditures starting March 13, 2020 (date of the declaration of national disaster by the president).

Can I charge an indirect cost rate to this grant?

Yes. Each LEA has an approved indirect cost rate with the department and may charge this rate as a budget line item in the CARES Act application. Indirect costs are the FY21 unrestricted rates. Please note that LEAs are not required to take the maximum amount of indirect cost allowed.

Does the CARES Act include a supplement not supplant requirement?

No. Neither the Elementary and Secondary School Emergency Relief Fund nor the Governor's Emergency Relief Fund includes a supplement, not supplant requirement. LEA-level leaders are encouraged to ensure purchases are allocable, reasonable, necessary, and aligned to the purpose of the grant.

Once the ESSER application is approved at the end of June, how soon will funding be available to spend?

The funds will be available on July 1, 2020 for reimbursement requests and payment.

What are the requirements to receive CARES Act funding?

CARES Act funding is federal education funding, and therefore the fiscal regulations of Education Department General Administrative Regulations (EDGAR) and Office of Management and Budget (OMB) Guidance apply to implementation including but not limited to procurement, record keeping, and disposition. LEAs must consult with various stakeholders at the local level, especially to ensure that the most at-risk students' needs are met—including students with disabilities, English learners, foster children, McKinney-Vento eligible children, high ability students, free/reduced eligible children, and racial and ethnic student groups. Additionally, to receive funds under the CARES Act, an LEA "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." (CARES Act §18006) As part of the application for the CARES Act funding, each LEA must attest that, to the greatest extent practicable, it has been paying all employees and contractors during the closure or disruptions related to the coronavirus, or that it will begin doing so immediately.

Allowable Uses of Funds

In our meeting, this morning, using CARES money to purchase a bus or two, fuel, and paying a driver and an assistant were discussed. This would be for the purpose of delivering meals, delivery/pickup of instructional packets, equipping with Wi-Fi for the possible use in areas with connectivity issues, etc. We could also use the bus if the school remains in session. Would this be an allowable expense?

The example above would be an allowable use of ESSER Funds, but the department encourages LEAs to work with local partners on other Wi-Fi options to determine the most cost effective method.

Questions and Answers

ESSER Fund Office Hours: May 27, 2020

Grant Administration

Can I charge admin to private but not charge to the LEA? I'll be handling communication w/the private (I'm 50/50) and my admin assistant (100% GP) will handle any ordering.

Correct, LEAs can charge the administration cost for CARES Grant and ESSER fund to general-purpose instead of utilizing the grant.

I also wanted to ask about admin costs. Do we need to do that from the grant?

The grant does not require administration costs to be deducted, and these costs may be paid from general purpose funds, as long as it is allowable, necessary, and reasonable.

Allowable Cost

The LEA is looking into academic programming (technology based) that could be utilized in both a classroom setting and home setting with support. Is that approvable? Will we need to go ahead and get quotes from those companies to budget or can we budget one large amount and in the narrative list the planned expenditures?

The expense as described is allowable—LEAs should try to enter as much detail into the budget narratives as possible. The amount with the estimate cost is acceptable.

Equitable Services

Does the Education Stabilization Fund require funds to be reserved for equitable services for non-public schools? If so, are direct payments made to non-public schools or do similar provisions under ESEA or IDEA apply here?

The law requires the use of Title I's equitable services provisions (ESEA §1117) in the provision of services to private school children. Direct payments will not be made to non-public schools (note: direct payments are never made to non-public schools with equitable services); the LEA will retain public control of the funds. Please see the Question and Answer document focused on Equitable Services [here](#).

Equipment

Will all the equipment purchased with CARES Act need to be labeled like Title I equipment, or will this equipment be tracked/labeled as the rest of our non-Title equipment?

Yes, all the equipment purchased with CARES funds should be labeled and inventory documentation created and updated as needed.

Fiscal

LEAs pay existing contracts in order to receive CARES Act funds?

Section 18006 of the CARES Act requires entities that receive Elementary and Secondary School Emergency Relief Funds or Governor's Emergency Relief Funds to continue to pay employees and contractors "to the greatest extent practicable." In other words, paying employees and contractors is strongly encouraged, but it is not a prerequisite to receiving funds.

Personnel Questions

When hiring personnel, what should I consider?

The ESSER funds are one-time funds and going forward (after these funds are expended), and LEAs would need to resume funding these positions from state/local; traditional federal funds (i.e. Title I, Title IV) would likely not be "replacement" funds for ESSER. There could be a supplanting issue at that time.

Questions and Answers

ESSER Fund Office Hours: May 28, 2020

Enrollment Data

In our internal talks on the CARES Act funds today for our [LEA], it was brought to my attention that private schools are using their preschool count as part of their overall numbers to receive part of the federal funds coming our way. My understanding is public schools are not allowed to use our preschool counts. If true, this is a big concern for me. Will you please let me know if this is accurate information? If so, what is the rationale for this type of ruling?

Non-public schools should ONLY be using K-12 numbers for their enrollment, same as public schools.

Fiscal Questions

Also, when we (the LEA) determines the indirect costs, I know we must back out the equipment before calculating. Do we include any equipment requests from the private schools, as well? In other words, do the entire equipment amounts come off before calculating indirect costs?

The LEA will first calculate the administrative costs; second, calculate the indirect costs. The equipment should be purchased by the proportionate share given to the non-public, after the indirect costs and administrative costs are taken out. However, the LEA must purchase the equipment and they must administer the resources. So, when the LEA receives the request, they will take that out of the remainder of the share, not before calculating the indirect costs.

Equitable Services

Did you say the private schools can contract on their own and ask for reimbursement? Ex. They would have their own PO's and we would send the private school a check? We have never done that before, but I want to be sure I understood that correctly.

No, any services or materials purchased by CARES Act Funds, must be purchased by the LEA and the LEA must administer the funds. The LEA may provide services either directly or through a contract with a public or private entity.

Questions and Answers

ESSER Fund Office Hours: May 29, 2020

General Questions

I just met with our [LEA] team in regard to CARES. I understand that the plan is due June 15. At that point, we will not know what the 2020-21 school year may look like. I assume that this plan can be amended as we move toward the start date. Is this a correct assumption?

Yes, as with all funding applications, LEAs will be able to make revisions as needed.

What line item would thermometers go under?

72120-499

Yesterday we spoke about using ESSER funds for substitutes. The conversations around this yesterday brought up the question as to whether the private schools would have to use [LEA] substitutes. Can you provide clarity on this?

LEA have two options to contract with private schools for substitutes.

1. Provide service with teachers/interventionist
2. Contract with an independent 3rd party.

Can the contract be done with individuals or a company?

Could be a contract with an individual or company. Either is considered a 3rd party. Any contracts would need to go through approval through the LEA using local procurement policy.

Where is the allowable list?

The link can be found [here](#). That link is to the Allowable Expenses Examples. The document is in ePlan > TDOE Resources > CARES Act found under the CARES Act Application Training Materials folder.

We have a charter school asking if they may hire additional interventionists to work throughout the school day. Please advise.

These are one-time relief funds. It is allowable to hire interventionist, but please keep in mind when the source is gone other sources may need to pick this up salary.

Maybe I should have asked about line item codes? Like previously asked? Would additional Chromebook purchases be under 72250-790?

It should be purchased under 71100. Any equipment purchased should be labeled CARES or ESSER grant.

Also would Subs be under 71100 or 72210.

Staff working with working directly with students should be budgeted in 71100.

Could we use ESSER funds for paying current custodial staff overtime for additional cleaning that will need to be done?

As described, this is an allowable expense that would fall under the focus area of long-term closures.

Will we be able to revise or review our application after it is approved?

The applications can be revised and amended throughout the year.

Can we use con admin?

These funds are not to be a part of consolidated funds. These con admin funds are only for the consolidated funding application.

Is the proportionate share for ESSER equitable services 10%? If not, please provide another example of determining the proportionate share for participating private schools.

Determine overall number of students in public and participating non-public and use % enrolled to determine proportionate share. See [Examples of Calculations for ESSER Fund Equitable Services](#).

After talking to our GP Bookkeeper, she mentioned that the account numbers she was given 71901,72901,73901,76901 none of which are in ePlan. Are there is a correlation? These codes should not be used. The technical manual shows the line items that are available in the funding application.

Could you speak briefly to the two options for what LEAs may budget for equitable services?

Please see the guidance outlining the options, found in [Questions and Answers: Equitable Services for CARES Act/ESSER Fund Grant](#), released on May 28, 2020, question 11. It is not clear that ED will change guidance related to equitable services.

Can someone provide me a contact person and phone number so I may call for details about account numbers?

Maryanne Durski, the executive director of local finance, can be reached at:

Email: Maryanne.Durski@tn.gov

Phone: (615) 532-9510

Are charter schools able to hire additional interventionists to work during the school day?

These are one-time funds that will not be replenished. This is allowable, but keep in mind long term should be considered due to these funds being for one time.