

ESSER 2.0 Office Hours Q&A

Updated Feb. 10, 2023

This document contains the questions and answers addressed in the Elementary and Secondary School Emergency Relief (ESSER) Fund 2.0 [office hours](#) held by the division of federal programs and oversight. New questions will be added after each meeting. For additional questions beyond what is covered in this document, please join the next office hours meeting or contact the appropriate [divisional coordinator](#) for ESSER Fund 2.0.

February 26, 2021

- 1. State guidance for teacher pay for the Summer Learning Camp(s) says \$1,000 per week. Is this amount of money to include the benefits, or are the benefits above and beyond the \$1,000 per week?**

How the benefits are paid is ultimately a local decision, an LEA may absorb the cost or pass the cost to the employee. The LEA could pay for the teachers plus the benefits out of the Summer Camp allocations and the other staff out of ESSER 1.0 or ESSER 2.0.
- 2. We are not 100% sure about summer school funding. How do we do this in the ESSER 2.0 application? How do we allocate the funds? Do they go in one line item?**

The expenses would need to be budgeted in their respective line items. Revisions will be allowed, similar to a revision in a funding application, like a CFA. At this time, the LEA can use estimates for budgeting funds, such as student numbers, etc.
- 3. ESSER 2.0 funds be used for PreK teacher stipends/bonuses or other PreK expenditures?**

PreK is not allowed under ESSER 2.0. There is a caveat, however: ESSER 2.0 can support IDEA preschool.
- 4. We would like to use ESSER 2.0 funds to reimburse our district for paid wages for classified workers during the closure last spring. I've currently got it in two line items: one for cafeteria workers and one for student care employees. Does that sound like the way I should input this, and what sort of documentation do I need to upload for this?**

The expenses would need to be budgeted in the respective line items. When budgeting the funds the LEA will have to provide a rationale for the expenses. The documentation will be kept with the LEAs in their fiscal documentation. Documentation uploads are not required in the ESSER 2.0 application.
- 5. What type of documentation is ok to use to support stipends paid outside of a timesheet (i.e. semi-annual certification)? We are looking to pay stipends to all staff (instruction to maintenance).**

Please reach out to the local finance team at the department to discuss requirements under monitoring to ensure the appropriate documentation is being kept along with expenses. The board approval could be one supporting piece. Other supporting pieces may be documentation listing additional duties/ job descriptions in support of the stipend.

6. *When can we expect info on ESSER 3.0 and will there be office hours for that one?*

Please note ESSER 3.0 has not been passed as a law nor signed by the President. Once the department receives more information, team members will create resources and release information to the LEAs. The FPO team will be hosting office hours for ESSER 3.0.

February 24, 2021

1. *We are expanding on a current building, what needs to be included in the narrative for the application?*

In the ESSER 2.0 application, please ensure the LEA has noted a need for a safe and healthy learning environment for students. The relief funds are to be used for student learning and a safe/healthy learning environment. In the narrative please include information related to the areas that will be expanded/ repaired/added. Include an overview of the process and additions that will take place with the current space that is being expanded for student social distancing.

2. *We are replacing a portable, would this fall under the same line for expanding on student space for social distancing?*

Yes, if the LEA needs the portable for safe social distancing for students this would be allowable under ESSER

3. *When we advertise the added positions can we add these positions are grant positions and indicate the positions will terminate after the year? Or can we say it will terminate but be rehired for the next year since ESSER 2.0 is provided through 2023?*

Indicating that the position will be in place for a limited time is a great way for the district to be transparent and honest.

4. *My next question is on Math materials. Where would we place this expense in the budget and would it go under learning loss? I want to make sure we have the information needed to share with our stakeholders when we speak to them about the use of the ESSER 2.0 funds in our LEA.*

71100-429 would be an appropriate budget line for the materials for the LEA. The LEA would also be able to use 71100-499 as well if the district wants to separate pieces of the material between 71100-429 and 71100-499. Please ensure the contracts are also focused on one fiscal year.

5. *I may need to address this question elsewhere. Can we use Transfers Out to our Capital Fund for capitalized projects such as roof replacements? (For example, if we have a separate capital fund within our board of education.)*

For this please contact your LEA fiscal consultant to help indicate how the expense would move once the cost for capital outlay has been placed in the 76100.

February 21, 2021

1. *Regarding facility expenses, can any expenses be used for lighting or things of this need?*

In ESSER 2.0, light fixtures for students' health are allowable if correlated to student safety and providing a healthy environment.

2. Regarding FCCRA, can we recoup costs for employees? What line items would these fall under? Also, would this be the same for stipends?

The costs would be under the budget lines that correspond with the respective area the staff falls under. The same would be for providing stipends to different positions across the LEA.

3. What budget tag would be used for FCCRA expenses for employees?

The “Conducting Other Necessary Activity” tag would be the most appropriate for FCCRA expenses.

4. One of our administrators is wanting to know if we can use ESSER Funds 2.0 for our e-rate category 2 funding district match. They are wanting to provide mesh outdoor wireless learning spaces / outdoor classrooms.

The department is seeking further guidance. ESSER funds are considered to be federal funds subject to the Uniform Grants Guidance. Under the UGG, Federal funds can only be used for a match for other federal programs, when the federal program that requires the match allows other federal funds to be used (2 CFR 200.403(f)). I am not familiar with E-Rate programs, but it would have to allow other federal funds to be used towards its match for ESSER funds to count.

5. Under ESSER 2.0, can sinks be an allowable expense in the on-site medical clinics?

Yes, this is allowable related to the need for safe and healthy schools as students visit the clinics.

6. How about getting rid of the carpet that is molded? As well as buffers, and floor cleaners?

If this expense is included to support a safe and healthy learning environment and correlate to better air quality for students, the expense is allowable under ESSER 2.0.

7. How about purchasing additional tables for the cafeteria?

If this need is linked to appropriate and needed social distancing the expense is allowable under ESSER 2.0.

8. Can ESSER 2.0 money be used for summer school supplemental materials, books, textbooks, intervention, and other instructional resources for students, etc.?

Yes, these materials would be an allowable expense under ESSRR 2.0.

9. Can we pay a stipend for a pre-K teacher who wants to attend Read 360 training?

In ESSER 2.0, pre-K teachers are not included, the support is for K-12. However, there is a caveat for IDEA pre-K. IDEA pre-K can use funds for needs from ESSER 2.0.

10. Each of our Federal Projects grants has different reporting requirements when the reimbursement is requested, do we have any direction on that yet? We have reached out to our Fiscal Consultant but no answers yet.

We do not have guidance on this regarding reporting. We will be working with the finance department for guidance in this area.

February 19, 2021

1. Where would the following be budgeted?

A “stipend” to pay an existing administrator to take on additional responsibilities to supervise the virtual program?

This would be allowed under ESSER 2.0. This position should be reflected as an FTE in the budget.

2. A lab facilitator to run the virtual program and help students?

Yes, this expense would be allowed for the support of virtual programs for students.

3. Would funding for the teachers of record (to provide academic support) be budgeted in the regular teacher line - 71100 116?

Yes, this position could be placed in 71100 -116. Depending on the duties or tasks assigned the position could also fall under 71100-189.

4. Has there been any clarification around funds for summer school in year 2?

The questions about summer school for year 2, have been shared with the appropriate leads, once answers are provided, we will update the group.

5. Can the stipend for additional work for an employee, be a percentage? For example, a paraprofessional, can their stipend be a percentage of their salary?

The stipend for the additional work can be paid in an hourly allocation.

6. Can ESSER 2.0 funds be used to replace the existing classroom carpet with tile?

Based on the LEA explanation (due to sanitary purposes for student health) the expense would be allowed under ESSER 2.0.

7. My question is about using some of the 2.0 money for bonuses for all staff. We discussed this earlier and decided that it would be in the 188 line. When I write a narrative, would my tag be 'conducting other necessary activities'? When I write the description on the budget page, do I need to specify FTE and/or headcount? Also, do I list these staff numbers on the personnel details page?

Yes, 71100-188 would be the line to use for a bonus. The tag that would be appropriate would be “conducting other necessary activities”. The LEA does not need to specify FTE. The LEA has a choice to specify FTE or indicate the payment is a one-time bonus.

8. Just to clarify, ESSER 2.0 can be spent as was allowable under ESSER 1.0 with the additional categories (learning loss and building/ facility repairs). However, in amending ESSER 1.0, those funds could not be used under the additional allowable categories of ESSER 2.0. Thanks for all the guidance and information.

ESSER 1.0 and ESSER 2.0 do have areas of focus that distinguish both grants. ESSER 1.0 was focused on immediate response to help a safe and healthy environment for students as well as an immediate response to making instruction accessible to all students due to school closures or the need for distance learning. ESSER 2.0 has opened up opportunities to address learning loss, and learning acceleration, as well as school facility repairs and improvement for a safe learning environment.

9. *Going back to bonus I am budgeting 188 under other series including health 72120, would this be correct?*

Yes, the bonus for positions in the health line items can be allocated under 72120.

10. *Could we do a flat bonus for non-classified, bus drivers, aids, etc., and not use the percentage or dollar per hour?*

Yes, a flat bonus for non-classified, bus drivers, and aids would be allowed under ESSER 2.0.

11. *Do we have any new info on ESSER 3.0 or timelines for that?*

At this time, LEAs have been told to start planning for ESSER 3.0.

12. *Any idea of what might be "allowed" under ESSER 3.0?*

At this time, LEAs have been told to start planning for ESSER 3.0. Categories of focus areas have not been defined yet or shared by congress.

13. *When will the questions and answers from this session be posted in Eplan?*

The answers and questions will be posted within a few days.

14. *When including funds for FFCRA in ESSER 2.0 should the district budget funds only for staff paid by GP funds or can we include staff paid for through other sources including IDEA, VPK, and other grant-type funds?*

FFCRA can be covered under ESSER 2.0.

15. *Can the Federal reimburse GP and School Nutrition with a check? To pay out the bonuses, can the Federal reimburse GP and/or food service? Would we reimburse with a check from the federal to GP? We have never reimbursed GP with a check from the federal, just want to make sure we do this correctly.*

February 17, 2021

1. *How do we distinguish between FTE and Head Count?*

The headcount is the number of employees for example this may be 5 educators. FTE is the amount of work the employee will perform in the position. For example, an LEA may have 2 headcounts and 1 FTE, since each position may be only be .5 FTE.

February 12, 2021

1. You may have already answered this question so I apologize if you have, but we are giving a bonus and I would like to know if we would put that under Conducting Other Necessary Activities.

Bonuses, stipends, and/or supplemental pay can be allocated under ESSER 2.0. Please justify the need based on the assessment of local LEA needs. The following budget lines are open in the ESSER Budget:

- 71100-188- Bonus Payments
- 71100-189- Other Salaries and Wages

2. How long is it normally taking at the state level for approval or not approval?

At this time, the department is making this a priority. The review of applications will only take three days, to get these back to LEAs for approval.

3. When budgeting for items that will need to be bid out, is it acceptable to budget an estimate with a detailed plan without knowing the specific item prices?

Yes, this is acceptable, since the LEA may not know what the final amount may be.

4. Since ESSER 3.0 will be out and we have been told it will also address Learning Loss, is the department on the same page of understanding that this may cause to make districts a series of revisions?

Yes, the department is aware of the needed revisions LEAs may need to make to their ESSER 1.0 and ESSER 2.0 funding applications.

5. If we purchase something out of ESSER 2.0 and it is for Learning Loss, can we reimburse ESSER 2.0 when we receive ESSER 3.0 funds?

At this time, the ESSER 3.0 legislation has not been passed. Our team will not be able to answer your questions until the legislation is signed into law and the U.S. Department of Education releases guidance. We know that districts have been able to go back to March 13, 2020, for reimbursements with both ESSER 1.0 and 2.0.

February 10, 2021

1. Just a quick clarification question: LEAs will be applying on behalf of charter schools, correct? Do we need to submit the assessment form and budget?

Yes, ESSER 2.0 allocations are awarded as an LEA-level grant. Staff members from LEAs will work with charter schools within their control to submit the Needs Assessment Form and reflect their needs in the budget submitted to the department.

2. Will there be a Q&A with all the questions and answers available to review?

Yes, after each office hours session, the questions presented are collected and placed in the ESSER 2.0 FAQ which is updated regularly with the questions and answers shared by districts. Documents may be found at [Questions and Answers ESSER Funds 2.0 Office Hours](#).

3. With our Food Service revenues and expenditure, we are running into problems with our spend out. Is there any way to offset the loss through ESSER 2.0?

Yes, food service costs can be offset by ESSER 2.0 due to COVID-related issues, including a decrease in the number of students purchasing meals or virtual students not picking up the breakfasts/lunches provided by the LEA.

4. **Will the revenue code be the same as ESSER 1.0 Funds, which was 47301? Or will there be a separate revenue code?**
 - Any subgrant in the range of 931-939 is a Federal Projects Fund.
 - The revenue code is 47307 for ESSER 2.0 Funds
 - The revenue code is 47301 for ESSER 1.0 Funds.

5. **Our ESSER money was budgeted into 73100-142 for food service. We are trying to budget in our ESSER 2.0 budget to send money for food service to that department since they code their expenses and employees differently on their end. It would be easier for us to budget in the ESSER 2.0 and then write food service a check. How do we go about doing this? How do we reimburse GP?**

Please reach out to your assigned Fiscal Consultant for the best method of completing the ask.

February 8, 2021

1. **When working in our budget, can an expense be placed for a student platform 2-5 contract, for example, if the LEA pays upfront, using ESSER 2.0?**

Federal funds cannot pay for multi-year contracts as a whole; the funds may only pay for services for the current fiscal year.

2. **This is a little forward-thinking but from the Accounting side do we know what documentation requirements will be for reimbursement requests in ePlan? Timesheets/Bids/etc or just Account Analysis and Expenditures reports?**

At this time we have not been notified about additional documentation requirements; the department will utilize reports from ePlan to submit reports to ED on spending down.

3. **I have a question about some technology that we are planning to purchase with ESSER 2.0 funds. I am planning to place tech items (that will be used by teachers and students) such as Cloud Management Suite, CLOUD RTU License, and ExtremeWorks Software in 72240-300. Is this correct? I am unsure where I should place tech items in the budget such as technology hardware that will be installed to upgrade our access points and switches for our internet transmission. Would the labor costs for installing the technology hardware go into the same line as the hardware if the quote includes the labor costs and equipment or should it go somewhere else in the budget?**

For specific line item placement please reach out to your fiscal lead in your LEA to ensure the appropriate line item is used.

4. **Did Learning Loss Allocation emails go out on Friday? I was on this call and heard you all say it, but sitting w/ my Supt now and he didn't get anything.**

Emails did go out Friday to directors of schools with learning loss allocations. Please contact Maryanne Durski at Maryanne.Durski@tn.gov or Sam Percy at Sam.Percy@tn.gov.

5. **Where will the Summer Camp money be dropped? Will this be in ePlan? When will that happen?**

Please contact Maryanne Durski at Maryanne.Durski@tn.gov or Sam Percy at Sam.Percy@tn.gov.

February 5, 2021

1. Has anyone received a notification from the department about their allocations for Learning Loss?

The allocations were delivered via email Friday, Feb. 5, 2021, to fiscal directors and directors of schools during the ESSER 2.0 office hours.

2. I am not sure which budget tags are most appropriate for the following:

- **Professional Development to help teachers with enhancing instruction via technology,**
- **Creating a virtual school,**
- **Hiring a vendor to provide teaching services due to a teacher resigning due to COVID-19 concerns and no applicants. (already happened)**

The addressing learning loss tag seems most appropriate, but it is tied to coordinators, summer school, supplemental, and tutoring.

Professional Development to help teachers enhance instruction via technology would be appropriate under learning loss or learning acceleration. Creating a virtual school could also fall under learning loss. Hiring a vendor to provide teaching services due to a teacher resigning due to COVID concerns and no applicants could fall under learning loss and may have some learning acceleration.

Local educational agencies are required to complete the [Tennessee Department of Education \(TDOE\) School and Program Approval Form](#) by June 1 of each year. Please contact Judy Spencer, and Judy.Spencer@tn.gov with questions about the process.

3. How will hazard pay/ stipends/ bonus be for additional duties, can we use ESSER 2.0 for classified pay since the 2% for BEP is only for certificated? How do we allocate this in budget lines?

The stipends and bonuses are an allowable expense if the staff members have been assigned additional duties in their area of work related to COVID-19. The stipends may be placed in 71100-189 and bonuses in 71100-188.

4. Will ESSER 2.0 funds be allowed for use for repairing lighting in the school football field area? All the lights are not working, the use of the field would be used for presidential awards, as well as other events where families would gather such as graduation and other properly socially distanced events. Our indoor gym is small and does not allow for appropriate social distancing for families.

No, this expense would not be allowable since the primary purpose of the expenditure is not to met the academic needs of students.

February 3, 2021

5. Revised Feb. 10, 2023- When do ESSER 1.0 and ESSER 2.0 funds need to be obligated?

LEAs will have until June 30, 2022, to obligate ESSER 1.0 Funds and until **September 30, 2023**, to obligate ESSER 2.0 funds. The department will then have 90 days to recoup and reallocate to ensure no reversion of funds.

Remaining Funds as of July 1, 2023, after state fiscal year ending:

Any LEA who has funds remaining as of July 1, 2023, that have not been either obligated or liquidated must follow the procedures below:

1. Prioritize the submission of the FY23 ESSER 2.0 final expenditure report (FER).
 - a. The FER must be submitted and approved by the department in order for carryover funds to become available in the FY24 ESSER funding application.

2. Complete the FY24 ESSER 2.0 funding application as soon as possible after it is available in ePlan.
 - a. The deadline for FY24 ESSER 2.0 funding applications is Aug. 15, 2023.
 - b. The funding application must be approved by the department prior to obligating funds.
3. **Obligate all funds by Sept. 30, 2023.**
4. **Ensure all funds are liquidated by Dec. 15, 2023.***

**Recommended deadline to ensure funds are reimbursed in ePlan for adequate time for grants to close. The Tennessee Department of Education (the department) is awaiting guidance from the U.S. Department of Education (ED) on the extension of liquidation for ESSER 2.0 and ESSER 3.0. Extension of liquidation will provide an additional 14 months for LEAs to draw down these funds, which will extend the period of performance for each grant.*

6. Can we use ESSER 2.0 for districtwide pay raises?

No, ESSER 2.0 funds may be used for bonuses or additional pay only when related to other work due to COVID-19.

7. Will a supplement to our facility supervisor to oversee ESSER 2.0 projects (i.e., HVAC, roof replacement, remodeling space) be an allowable expense for ESSER 2.0?

Yes, LEAs may use ESSER funds for bonuses or additional pay, such as hazard pay, only when such expenses are related to disruptions or closures resulting from COVID-19.

8. An LEA understands they can replace a roof; however, they may place \$200,000 in a line item for a roof. If the LEA needs to revise this expense, can the LEA make changes to the budget?

Yes, LEAs will have opportunities to make revisions as needed through the period of performance of the funds.

9. How intense is the application process for completion since we may not know about allocations soon enough?

The application completion is similar to ESSER 1.0, but the following selections have been deleted from ESSER 1.0 data collection and equitable services. New for ESSER 2.0, the budget tags will auto-populate on the Program Details page in the Focus Area section.

10. Are you encouraging LEAs to set aside money from ESSER 2.0 to help with summer camps, etc.?

Yes, LEAs may use ESSER 2.0 Funds to help summer camps for learning loss or acceleration.

11. What will the reporting piece look like?

The Tennessee Department of Education is awaiting further guidance on reporting from ED. LEAs should note one of the assurances listed in the ESSER 2.0 funding application states that "The LEA shall report spending process and reimbursement request monthly to the Tennessee Department of Education, along with any other required documentation.

12. If we are going to pay a stipend to teachers or paraprofessionals for extra duties related to COVID-19, would that be learning acceleration or learning loss?

The budget tag could be either learning acceleration or learning loss, depending on what the teacher's instructional focus is when delivering instruction. There may be teachers working with a class that requires learning loss instruction or learning acceleration.

13. Can a 12-month employee have a stipend for additional duties taken on with learning loss or learning acceleration?

LEAs may use ESSER funds for bonuses or additional pay, such as hazard pay, only when such expenses are related to disruptions or closures resulting from COVID-19.

February 1, 2021

1. Is building construction support and expanding classroom size due to student safety eligible?

Yes, local educational agencies (LEAs) should consider school facility repairs and improvements to enable schools' operation to reduce the risk of virus transmission, and exposure to environmental health hazards and support student health needs as eligible expenses.

2. Is replacing the heating and air unit to include more inside air capabilities eligible?

Yes, replacing heating and air units with ionizers is an eligible expense for better air quality in schools. LEAs should consider school facility repairs and improvements to enable schools' operation to reduce the risk of virus transmission, and exposure to environmental health hazards and support student health needs as eligible expenses.

3. Are roof repairs eligible?

Yes, replacing a roof would be an allowable use, especially if the LEA could explain environmental health and the correlation to supporting student health needs. Additional expenditures LEAs should consider expenditures including replacing sealed windows with ones that open and replacing ventilation systems.

4. Can computer warranty expenses be covered under ESSER 2.0? This is a continuation of what we had in ESSER 1.0.

Yes, this is an allowable use of ESSER 2.0 funds.

5. For stipends, what justification needs to be included?

LEAs may use ESSER funds for bonuses or additional pay, such as hazard pay, only when such expenses are related to disruptions or closures resulting from COVID-19.

6. May we begin taking bids on projects that we plan to undertake with ESSER 2.0 Funds now, even though our application has not been submitted or approved yet?

Yes, funding provided through the CARES Act is retroactive to the beginning of this crisis, March 13, 2020. An LEA may move forward with projects and pay for these when the funding application is approved and funds are available.

7. Thinking about HVAC, ionizers, and roofs, what about the design fees for the items? Is this eligible under ESSER 2.0 expenses?

The LEA may use ESSER 2.0 funds to pay for the designed fees to execute the projects. These design fees must correlate to the cost associated with allowable uses of ESSER 2.0.

8. I just got a call from a non-public school asking for a DUNS#. I'm assuming they are working on the application in ePlan for ESSER 2.0 for non-public schools. Would non-public schools use the same DUNS #/account that our public school district uses or would they need to acquire their own?

Please have the non-public schools reach out to Stephanie Ferrell, Director of Non-Public Schools, via email at Stephanie.Ferrell@tn.gov for more information.

- 9. Can ESSER 2.0 cover the cost of teacher salaries if the LEA experiences a reduction in the BEP Funding?**
Yes, there is a caveat, however. the LEA is still required to meet all fiscal tests, including Maintenance of Effort (MOE) and Comparability with other federal funding sources.

January 29, 2021

- 1. Some systems are considering virtual schools. Is there a document or any other written support from the department that could help LEAs navigate through this?**

Local educational agencies are required to complete the [Tennessee Department of Education \(TDOE\) School and Program Approval Form](#) by June 1 of each year. Please contact Judy Spencer, Senior Director of Choice, via email at Judy.Spencer@tn.gov. Judy and her team will be able to support you and walk you through the process of starting a virtual school.

- 2. Could an LEA replace a roof if it has been leaking and causing mold in a school? The maintenance supervisor says that it cannot be repaired. It needs to be replaced. I'm not sure if the problems with the roof are HVAC related. Would the mold problem be considered COVID-19 related?**

Replacing a roof would be an allowable use, especially if the LEA can support that replacing the roof would improve the environmental health of the building and improve air quality in the building. School facility repairs and improvements should enable the operation of schools to reduce the risk of virus transmission and exposure to environmental health hazards and to support student health needs. This would include mold.

- 3. An LEA should budget the subs for COVID-19-related needs in Account Number 71100; examples of Line Item Numbers that may apply are listed below:**

71100-189 Salaries
71100-201 Social Security
71100-207 Medical Insurance
71100-211 Local Retirement
71100-212 Employer Medicare

- 4. We have each year 80-100 students in our third grade. They have bathrooms earmarked for boys and girls. The only problem is that the bathrooms only accommodate one person at a time. Would expansions on the bathrooms be allowed?**

Yes, renovating or new construction of bathroom space is allowable to promote social distancing and prevent virus spread among students

- 5. Also, our playground needs attention with new playground equipment designed to provide more social distancing for the students. Would playground updates come under ESSER 2.0?**

Yes, purchasing new or renovating existing playground equipment is allowable to promote social distancing and preventing virus spread among students.

- 6. Lastly, if the carpet is worn out and hard to get completely cleaned, would this be an allowable expense? I realize that this is a hectic time for you but know that your guidance is greatly appreciated.**

Yes, the purchase of replacement carpet is allowable if the carpet can not be cleaned and may become a breeding ground for mold.

7. *Would we be able to pay off the remaining balance of an Energy Efficient Grant? The remaining balance is approximately \$80,000. This would free up money for us to spend elsewhere.*

The department would need more information to determine if this is allowable or not. When was the loan secured, and when were the “pieces of equipment, supplies, or services” installed? What was purchased with these funds? The Period of Performance for ESSER 2.0 starts on March 13, 2020, when the President declared a national emergency. The services/installation would need to be on or after March 13, 2020.

8. *We are meeting with architects on Phase I of our roof replacement, today. I realize that we are to complete the grant and get it approved first. Will we be able to start before the grant is approved on the roof? We have several projects lined up and would like to get started.*

Yes, funding provided through the CARES Act is retroactive to the beginning of this crisis, March 13, 2020. An LEA may move forward with projects and pay for these when the funding application is approved and funds are available.

January 27, 2021

1. *When are the ESSER 2.0 funds expected to become available if the department approval window is by April 1, 2021?*

The approval process will mirror the process utilized for ESSER 1.0 and the Consolidated Funding Application (CFA). The first level review will be managed by Federal Programs and Oversight's (FPO) divisional coordinator team. The second level of review will be conducted by FPO senior leadership. All ESSER 2.0 applications will be approved by April 1, 2021. Once the Tennessee Department of Education FPO team approves and the LEA's director of schools has approved, funds will be available.

2. *Since TCAP scores will not be received until much later, can LEAs utilize district benchmark data to identify learning loss in students?*

Our team is waiting on additional guidance to be released from the commissioner's office.

3. *Can we pay a multi-year contract for one year, basically paying in advance?*

LEAs are expected to obligate grant funds in the fiscal year that the funds are allocated. Paying for a multi-year contract in advance is not allowable.

4. *With the purchase of SMART Boards or any equipment purchased needing installation, can the cost of installation be included?*

Yes, the installation of SMART Boards and other equipment is an allowable expense.

5. *With the remodel of a 9th grade academy, this school is the only one with no fresh air capability. Installing the new unit will require the ceiling, part of the roof, and electrical to be impacted and will then need to be replaced to be up to code along with the sprinkling of the area. Would all of this be allowable?*

HVAC is an expense that is allowable to improve the indoor air quality in school facilities and all the impacted components (i.e., roof, impacted electrical) to install the new HVAC would be allowable. Therefore, a new roof for the entire building would not be allowable for this specific instance, but the part that is needed to be removed to install the HVAC is allowable.

6. Can windows from 1967 with asbestos glazing be replaced?

Yes, the new windows will improve the air quality of the school and mitigate the spread of COVID-19.

7. We need to remodel the student restrooms to have hot water added. Is this allowable?

Yes, the LEA may remodel student restrooms to have hot water. The hot water will help assist with students' safety and health in mitigating the risk of COVID-19. The remodel should be budgeted in 76100-707.

8. How should FTEs be reported if the budget includes salaries for 2 years?

No, the LEA should only report the FTE staff for one year, the same as the federal programs director does in the CFA. LEAs are expected to obligate grant funds in the fiscal year that they are allocated.

9. With cost lines and budget tags, can I use multiple budget tags within one cost line?

No, the POC may only use one budget tag per line item.

January 25, 2021

1. How will LEAs budget the administration of ESSER 2.0? [Most LEAs] just absorbed the 1.0 admin - but this sounds like much more to do with the larger amount of funding involved.

ESSER 2.0 allows for administration costs either through stipends or salary. If an LEA plans to deduct a salary from the grant, an FTE must be reported and may impact time and effort on other funding sources. If a salary is paid, a PAR would be required for the employee.

2. If the Federal Programs Department in an LEA "funnels" through the local county finance department, [and] they are also dealing with an increase in responsibilities due to ESSER 1.0 and ESSER 2.0 purchases, would it be allowable to provide a bonus/stipend to them even though they are not school district employees? If so, what would the process be?

ESSER 2.0 allows for indirect costs. These types of expenses may be better paid through indirect costs if needed. If the LEA does not have an indirect cost rate calculated, the [CFO Fiscal Consultants](#) can assist with this process.

3. Since there is no Supplement, Not Supplant, can [an LEA] pay for summer school employees [at] the high school level? We typically [offer] credit recovery but want to further [address] learning loss instruction.

ESSER 2.0 allows for summer school purchases, including salaries and stipends for staff. Additionally, ESSER 2.0 can be used for transportation costs, technology needs, and additional funds to keep learning environments safe.

4. Can we use ESSER 2.0 funds to purchase machines that are used to clean the floors? Can we purchase an ice machine? The ice machine that is used in the cafeteria to serve students just went down. If allowable, would both of these items be budgeted in 72620?

Yes, ESSER 2.0 may purchase cleaning and sanitation equipment to ensure a safe learning environment for students. The ice machine may be funded with ESSER 2.0, but our team will need additional justification.

January 22, 2021

- 1. Could an LEA build a new multi-purpose building on our middle/high school campus? This building would be used for PE/Wellness classes during school hours. Currently, we have two classes in the gym at a time. We are also utilizing the gym during lunchtime to allow social distancing in the cafeteria. This additional space will allow for each class to have its area and allow for greater social distancing options. Additionally, the Family Resource Center and Coordinated School Health offices will be housed in the building. This space will allow students and families to attend counseling, and parenting classes, and a place to pick up food and other items and follow CDC recommendations.**

Yes, LEAs may consider an addition to an existing building or new construction to ensure safe social distancing to implement public health protocols, including guidelines and recommendations from the CDC. The LEA may also consider leasing sites or spaces to implement public health protocols as an alternative.

- 2. Could an LEA purchase a van for the Family Resource Center, which will be used to deliver food to students at home, transport students to doctor visits when requested by the families, and conduct home visits for our virtual students?**

Yes, as described below, this is an allowable use of funds. Please note the van selected should be reasonable and necessary for the services it will provide. Consider used vans instead of new ones.

- 3. Is there a carryover limit?**

There is no carryover limit for ESSER Fund 2.0. LEAs should keep in mind that ESSER Fund 1.0 and ESSER Fund 2.0 are relief funds. The fund's intent and purpose are to serve students amid COVID-19.

- 4. On the personnel details for summer school, do we just provide an estimate?**

Yes, the LEA will have opportunities to make revisions as needed through the period of performance of the funds.

- 5. In the related documents folder of the application, it is asking for an ESSER 2.0 plan.**

The ESSER 2.0 application does not require a plan document, LEAs may submit planning documents. LEAs with charter schools are required to submit a Charter School Needs Assessment for each of the schools. The LEA and charter school representatives may access the document [here](#).

- 6. Please confirm - LEAs do not have to deduct Indirect Costs, correct?**

LEAs are not required to deduct Indirect Costs from ESSER 1.0 or ESSER 2.0 funds. The LEA has the flexibility to take a portion or the full amount of Indirect Cost from this grant.

- 7. If a principal is paid from state/local funds, but our LEA feel they would deserve additional pay from ESSER 2.0 for running these summer school programs, would they do a PARs report?**

If the principal's duties are defined as an activity that is not specified in their contract, and the duties are related to COVID-19, a stipend may be paid to the staff member. A PARs report would not be required for the employee.

- 8. Can we purchase additional buses?**

Yes, an LEA may purchase additional buses to promote social distancing, decrease the number of cases, and mitigate the risk or spread of COVID-19. In addition to transporting students, the buses may be

used to distribute homework, and meals, or used as drive-up WiFi hot spots hubs.

9. Can we use funds to pay FFCRA? Such as sub days for teachers that are ill?

Yes, ESSER 1.0 and ESSER 2.0 may be used to pay employees and subs due to the FFCRA requirements.

10. Can we pay for subs during school closures to help with the supervision of employees' children?

Yes, an LEA may help pay for additional subs to help supervise employees' children or open a preschool center for this support.

11. Can we purchase portables? One high school has no space. Classrooms have over 30 students.

Yes, an LEA may purchase portable buildings to provide additional space for social distancing to students during the school day. These additional spaces will help to mitigate the risk of spreading COVID-19.

12. Can we purchase a welding ventilation system for our Career Technical Education classroom? We need more ventilated areas for students.

Yes, this is allowable if the LEA can explain environmental health and correlate it to supporting student health needs. From the context of the question, the department team assumes this expense will ensure good health quality.

13. Can we provide teacher and staff bonuses as incentives for the extra time and effort all are putting in to make in-person, hybrid, and virtual learning successful for our students?

Yes, These bonuses must be based on additional duties or tasks due to COVID-19 needs.

14. I know that funds can be used to offset funds lost in our Food Service Program. Which line item number should that fall under?

All expenses will need to be budgeted in Account Number 73100- Food Services and a sample of respective Line Items Numbers are below:

- 73100-189 Salaries nutrition service employees
- 73100-201 Social Security
- 73100-207 Medical Insurance
- 73100-211 Local Retirement
- 73100-212 Employer Medicare
- 73100-499 Other Supplies and Materials (i.e., Silverware Packs, Disposal Containers, Portal Coolers)
- 73100-710 Food Service Equipment (i.e., Kiosks, Scanners, Pin Pads)

15. Can we budget the amount to reimburse for substitutes used due to COVID in one lump sum instead of breaking the amount out into all the benefits? If so, where in the budget?

Part of accountability is to ensure that we approve applications that are appropriately budgeted to show salaries and fringe benefits.

16. We have some students that ride multiple buses to get to school. They are dropped off at one school for a short period before a second bus picks them up to take them to their final stop. In the past, those students have been waiting inside the school building for the second bus to pick them up. We are currently not letting those students in the building and keeping them outside to prevent as much contact with other students. Obviously, on cold and rainy days, this is an issue. Would it be allowable to use funds to build an awning for them to wait until they catch the second bus?

Yes, this is an allowable use of funds for social distancing and the safety of students.

17. When budgeting staff for summer school, in addition to social security, retirement, and Medicare, do we also include unemployment and insurance?

These could be budgeted as stipend positions. Rather than run them as a short-term employment opportunities.

18. Which line should be used to offset funds used to purchase technology in food service? These are items for touchless entry, such as scanners and computers.

All expenses need to be budgeted in Account Number 73100- Food Services, and a sample of respective Line Items Numbers are below:

- 73100-189 Salaries nutrition service employees
- 73100-201 Social Security
- 73100-207 Medical Insurance
- 73100-211 Local Retirement
- 73100-212 Employer Medicare
- 73100-499 Other Supplies and Materials (i.e., Silverware Packs, Disposal Containers, Portal Coolers)
- 73100-710 Food Service Equipment (i.e., Kiosks, Scanners, Pin Pads)

19. *UPDATED Jan. 27, 2021:* Where do we budget HVAC and boiler upgrades?

LEAs must budget HVAC and boiler upgrades in Account Number **72610** and Line Items Number **720**.

20. We are building a new school with upgraded heat and air, including ionizers that kill germs. Can we pay for the units or the addition of the ionizers?

Yes, as described, this is an allowable expense, new or upgraded projects to improve the indoor air quality in school facilities- all would be allowable with an explanation in the ESSER 2.0 funding application.

21. Can we upgrade the bleachers and flooring in our only high school gym? All of our students go to the same high school once they transition from the K-8 schools. We use the gym for graduation, student extracurricular events, athletics, and prom, and the community also uses the space. It is the only large space we have for students/faculty to meet with ample space for distancing.

The department would need more information, but this could be allowable. An LEA should consider school facility repairs and improvements to enable schools' operation to reduce the risk of virus transmission, and exposure to environmental health hazards, and support student health needs. Replacing the bleachers to ensure extra space for social distancing would be an allowable use.

22. Could an LEA paint the exterior of one of its schools with ESSER dollars?

Based on the information in the question, this would not be an allowable expense under ESSER 2.0. Local educational agencies (LEAs) should consider school facility repairs and improvements to enable

schools' operation to reduce the risk of virus transmission, and exposure to environmental health hazards, and support student health needs.

23. *Can we reimburse schools for their copy machine services since they were used to make learning packets?*

Yes, an LEA can reimburse its schools for copy machine costs associated with creating learning packets for a virtual learner or due to school closures from COVID-19.

24. *If classrooms are so small that they have impacted the ability to distance, can funds be used for new classroom construction (with some match from the district)?*

Yes, LEAs may consider an addition to an existing building or new construction to ensure safe social distancing to implement public health protocols, including guidelines and recommendations from the CDC. The LEA may also consider leasing sites or spaces to implement public health protocols as an alternative.

25. *Can we purchase chairs in multi-purpose rooms that are covered in cloth? The schools have tried to clean the chairs and cleaning has not helped.*

Yes, LEAs may purchase new chairs, the department recommends chairs that are plastic or made from materials that are easily cleaned not fabric which is harder to clean or sanitize.

January 20, 2021

1. *Can LEAs use ESSER 2.0 funds for summer camps that focus on literacy and math, but also offer fine arts activities and social-emotional learning (SEL) as well?*

Yes, an LEA could use ESSER 2.0 funding to provide camps designed to meet student needs, including components involving fine arts and supports for the whole child (mental health, counseling, etc.).

2. *Could you give us an overview of the spiraling requirements in this grant?*

There is no rank and serve or "spiraling" requirements in ESSER 2.0.

3. *I read that LEAs are allowed to request reimbursement for expenditures paid from General Purpose (GP) funds from March 13, 2020, to the present. Will the required documentation for such expenditures be the same as it was for ESSER 1.0.?*

Yes, LEAs should document such expenditures in the same way as they did for ESSER 1.0. Districts should also retain source documentation for monitoring purposes.

4. *Can LEAs purchase programs such as AimsWeb and Study Island (which are student assessment and progress monitoring programs) from 2.0 funds even if we have purchased these from GP funds in the past?*

Yes, there is no supplement not supplant (SNS) provision included in ESSER 2.0.

5. *Is there a recommended percentage of funds that should be spent on instruction vs. infrastructure?*

No, expenditures should be based on meeting the needs of the LEA and its schools, educators, and students. However, the use of these funds will be monitored closely, and districts should be sure that they have addressed student needs (instructional and whole child) with ESSER and other funds – specifically students who may need additional support or intervention—as they think about using these funds for infrastructure.

6. How is the process for project approval different under ESSER 2.0 funding versus the normal review and approval process? What is the average timeline for approval?

The approval process will mirror the process utilized for ESSER 1.0 and the Consolidated Funding Application (CFA). The first level review will be managed by Federal Programs and Oversight's (FPO) [divisional coordinator team](#). The second level of review will be conducted by FPO senior leadership. All ESSER 2.0 applications will be approved by April 1, 2021.

7. Does ESSER 2.0 include items required for pre-K programs?

No, there are no requirements for pre-K in ESSER 2.0. Generally, ESSER 2.0 cannot support pre-K expenditures. According to TCA 49-6-301, elementary schools are defined as schools serving any combination of Kindergarten through grade eight (K-8). Since this does not include pre-K, these funds are not allowable for pre-K expenses. Your assigned consultant can advise further.

8. What about incorporating an air quality product that has a monthly fee? Do we expense the entire contract period into the grant and is it paid at once?

This would be an allowable expenditure under ESSER 2.0. Bear in mind, however, that LEAs are expected to obligate grant funds in the fiscal year that they are allocated so multi-year contracts would not be allowable.

9. Depending on what happens in the special session, is the expectation at this point that districts will primarily fund remediation and acceleration programs from ESSER 2.0?

FPO is following the special legislative session closely and will provide more information as soon as it becomes available. The proposed legislation included state funding for summer, after-school, and ongoing remediation programs.

10. With the large amount of money we will be expending with ESSER 2.0, our Federal Bank account will be in a crunch. We are looking at paying stipends to Teachers for tutoring/summer programs. Is it allowed to request payroll the same as we do for Title I/IDEA, etc.?

Yes, LEAs will follow the same state fiscal procedures for ESSER 2.0 as all other federal grants. As noted in question 9, the proposed legislation included state funding for summer programs and tutoring – including stipends for teachers.

11. We hired four temporary nursing positions this year from our general fund balance to have a nurse at every school. Would we be able to write these positions into ESSER 2.0 for the next two years as long as they remain temporary positions?

School nurses are allowable under ESSER 2.0. Bear in mind, however, that LEAs are expected to obligate grant funds in the fiscal year that they are allocated so multi-year positions would not be allowable.