Responses below are based on the latest available guidance from the U.S. Department of Education (USED) and the Georgia Department of Education (GaDOE)’s best interpretation, working along with national partners, of the Coronavirus Aid, Relief, and Economic Security (CARES-ESSER I) Act as passed by Congress and signed into law by President Trump on March 27, 2020, the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA –ESSER 2), signed into law by the President on December 23, 2020, and the American Rescue Plan Act- (ARP-ESSER III) signed into law by President Joe Biden on March 11, 2021.

As is the case with the original CARES funds, CRRSA Act and ARP Act funds are comprised of the Elementary and Secondary School Emergency Relief (ESSER) Fund, Governor’s Emergency Education Relief (GEER) Fund, and Higher Education Emergency Relief Fund (HEERF). Local Education Agencies (LEAs) will receive ESSER funds.

Below are some of the questions GaDOE has received related to the ESSER funding,

Please send your questions to: mcardoza@doe.k12.ga.us. We will update this document on a regular basis.

**OVERARCHING INFORMATION**

The ESSER funds provide education funding to state education agencies and local education agencies to support schools as they are dealing with the effects of the COVID-19 Pandemic. Funding for the ESSER can address the following (not a complete list):

- At-risk Student Populations
- Distance/Remote Learning
- School Meals
- Mental and Physical Health
- Supplemental Learning/Addressing Learning Loss
- Facilities/Equipment and Improving Indoor Air Quality (repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards)
Continuity of Core Staff and Services

While the Elementary and Secondary School Emergency Relief Fund allocates funds to LEAs based on their Title I allocations, these are not Title I funds.

FUND ALLOCATION AND USES OF FUNDS

Will the use of the funds for LEAs be flexible, with LEAs being permitted to spend the funds on all the same activities permitted under all the major programs in the Elementary and Secondary Education Act?

Yes, the uses of funds for ESSER money are very flexible. While the funds are allocated to LEAs based on their Title I allocations, these are not Title I funds. Under the law, funds may be used for any activity authorized by ESEA, IDEA, the Adult Education and Family Literacy Act, the Perkins Act (CTE), or the McKinney-Vento Homeless Assistance Act, in addition to other activities to help with the response to COVID-19 (including preparedness and response efforts, sanitation, professional development, distance learning, and others).

Examples of funding flexibility could include the following:

- **School Meals**: Offset costs due to serving school meals (not covered through USDA reimbursements). Cover additional personnel (‘hazard pay,’ hours, etc.) or logistical costs (transportation, etc.).
- **Distance/Remote Learning**: Cover costs of devices, connectivity (hot spots, wireless, internet service, etc.), printing/preparing learning packets, instructional resources/tools, and other technology costs (hardware, software, assistive technology, outfitting buildings/buses with WiFi, online learning platforms, subscriptions, etc.).
- **Facilities/Equipment**: Cover costs of sanitizing/disinfecting buildings, additional personnel costs (‘hazard pay,’ hours, etc.), and equipment (gloves, masks, PPE, cleaning supplies, etc.).
- **Mental and Physical Health**: Cover the costs of counseling, telehealth, school nursing, therapeutic services, and wraparound services and supports (contracted hours, professional learning, programs, etc.).
- **Supplemental Learning**: Cover costs of extended learning, remediation, and/or enrichment opportunities for students (summer learning, afterschool programs, additional pay for teachers and staff, extended schedules, etc.).
- **Professional Development**: Cover costs of additional professional development for school leaders, teachers, and staff (trainings, extended professional development days, consultants, programs, etc.).
- **At-risk Student Populations**: Cover costs of specific activities, services, supports, programs, and/or targeted interventions directly addressing the needs of low-income students, students with disabilities, racial and ethnic minorities, English Learners, migrant students, students experiencing homelessness, and children in foster care.
• Continuity of Core Staff and Services. Restore any potential LEA FY21 budget reductions due to decreased state and/or local revenue. Cover costs of offsetting the need to furlough or reduce the salaries of any state or locally funded, school-based staff and/or continue core operations (transportation, utility, and other operating costs).

How do the ESSER funds allocated to LEAs compare to a typical fiscal year total Title I budget?
These funds are distributed in direct proportion to the percentage of state Title I funds LEAs received under Title I, Part A in 2020 (2021 for CARES 2).

Are the ESSER funds for the entire LEA or just federal programs? ESSER funds can be used for all schools and programs in an LEA, not just for use by traditional federal programs.

If a district has some Title I schools and some non-Title I schools, how is the LEA required to allocate ESSER funds to schools?
ESSER funds do not require the funds to be allocated down to the school level. It would be a district decision based upon the needs of the district. The ESSER funds are not Title I, Part A funds.

Who at the LEA is responsible for managing the ESSER funds? Title I Directors or someone else?
Responsibility for ESSER Administration will be determined locally. For time and effort purposes, LEAs should be reminded that this does constitute a different cost objective than grant funds authorized under ESSA, IDEA, and McKinney-Vento. Any staff that work on the administration of the ESSER grants would need to be paid from the ESSER grant administrative funds or another allowable use of funds.

Can ESSER funds be used for expenses prior to the allocation?
Yes, just all ESSER grant funds may be retroactively applied to March 13, 2020.

Are locally approved charter schools eligible to receive ESSER funds?
There is no requirement for ESSER funds to be allocated down to the school level. Allocation of funds to schools would be an LEA decision based upon the needs of the LEA. If the LEA uses these funds for centralized supports or services, charter schools should have equitable access to these supports and services. If the LEA decides to allocate funds to schools, then the locally approved charter schools should receive funds based on the same considerations utilized to allocate funds to all schools within the system. LEAs must treat charter schools no less favorably than other schools within the system with respect to the provision of funds or in-kind services.
Do the ESSER grants specify carryover and funding obligation timeframes? Do SEAs get a specific amount of time extension for obligating funds?
Funding for the new CARES Act will be available for obligation through September 30, 2022; CRRSA Act through September 2023; and ARP Act through September 30, 2024.

How will the salaries charged to the ESSER funds be reported on the Certified/Classified Personnel Information (CPI) Report?- Salaries charged to the CARES/CRRSA/ARP ESSER funds due to the reduction in state funding should continue to be reported in the CPI report as they typically would be reported based on the job assignment of the employee. Salaries charged to the CARES/CRRSA/ARP ESSER funds for new positions created due to the pandemic and for the purpose of responding to the pandemic should be reported in the CPI report to Fund Code 03 – CARES/CRRSA/ARP ESSER Grants

Will the Title I set-aside for school improvement be required with this funding?
While ESSER funds are allocated to LEAs based on their Title I allocations, these are not Title I funds. Therefore, Title I’s school improvement set-aside does not apply to funding provided under the CARES Act or CARES 2.

Does the ESSER grants include a supplement not supplant requirement?
No. ESSER grant funds do not include a supplement not supplant requirement.

What Title I maintenance of effort (MOE) considerations apply to ESSER grants?
Local funds spent on supplemental expenses made as a result of a Presidentially declared disaster can be excluded from other programs’ MOE calculations (like Title I and other ESEA programs). GaDOE may develop mechanisms for tracking such spending to facilitate future calculations.

Must LEAs continue paying employees in order to receive ESSER funds?
The ESSER grants require entities that receive funds to continue to pay employees to the greatest extent practicable. GaDOE encourages LEAs to consult with their General Counsel/LBOE Attorney to ensure their local emergency plan is followed and that appropriate documentation is maintained.

Must LEAs pay existing contracts in order to receive ESSER funds?
Like the question above referring to employees, the ESSER fund require entities that receive funds to continue to pay contractors to the greatest extent practicable. GaDOE encourages LEAs to consult with their General Counsel and ensure their local emergency plan is followed and appropriate documentation is maintained.
What are the inventory management procedures we should follow now that we have purchased equipment to support online learning?

Chapter 5 of the Federal Programs Handbook addresses inventory management. In the section on equipment management, you will find information for LEAs aligned to the Code of Federal Regulations (2 CFR 200.313 and 34 CFR 81.31c). LEAs should review their procedures to ensure they are following what is written. If changes are needed, now is a good time for revisions.

What is required if online learning equipment purchased with federal funds is lost, damaged, or stolen?

- LEAs should follow their written procedures.
- State requirements are established by DOAS. Federal requirements are set by 2 CFR 200.313 and 34 CFR 81.31. GaDOE provides further guidance in chapter 6 of the Federal Programs Handbook.
- LEAs should review their procedures to ensure they are following what is written. If changes are needed, now is a good time for revisions.
- If items are lost or stolen, at a minimum an investigation (which may be formal or informal) needs to occur and the results must be included on the LEA’s inventory management document/log. (A police report for items reported as stolen is not required unless the LEA’s written procedures require it.)

Can you clarify provisions around professional development under the ESSER grants?

The ESSER grants allow LEAs to use funds for any activity authorized by ESEA, IDEA, the Adult Education and Family Literacy Act, the Perkins Act (CTE), or the McKinney-Vento Homeless Assistance Act. Many of these grants, and Title II, Part A of ESSA particularly, use the ESSA definition of professional development. Under the ESSER grants, the existing ESSA definition for professional development has been waived to allow increased flexibility in meeting the professional learning needs of teachers, principals and other school and district leaders.

What Period of Use applies to ESSER Funds? Do LEAs have to fully expend CARES before spending the CRRSA Act or ARP Act?

ESSER CARES– 04/30/2020 – 09/30/2021 (Carryover 10/01/2021-09/30/2022)
ESSER CRRSA Act– 01/05/2020 – 09/30/2022 (Carryover 10/01/2022-09/30/2023)
ESSER ARP Act- 03/25/2021-09/30/2023 (Carryover 10/1/2023-09/30/2024)

While this is generally a best practice, it is possible that funds from ESSER in the original CARES are reserved for the provision of equitable services as agreed upon in consultation while the funds reserved for the LEA have been fully expended. Once the funds available to LEAs under CARES have been fully expended or obligated, then the LEA should begin charging the ESSER funds available under the CRRSA Act and ARP Act.
Can ESSER funds be used to pay for salaries, technology, cleaning, etc.?
Yes. Expenses that are directly related to the prevention, preparedness, and response to COVID-19 are allowable. ESSER funds may be used to bridge budget shortfalls if the deficit is related to the COVID-19 pandemic and the ESSER funds are needed for education-related expenses. As a requirement of receiving ESSER funds, the LEA assures they will meet the requirements in the Education Department General Administrative Regulations (EDGAR) as well as the Uniform Grants Guidance requirements that LEA spending be reasonable, necessary, and allocable under the ESSER grants. Additionally, the LEA ensures that appropriate documentation is maintained for auditing and monitoring purposes.

Can ESSER funds be used for construction?
We highly advise LEAs to align with the U. S. Department of Education’s May 2021 FAQ. (Please locate the file here) Page 24 guides LEAs on all requirements for the use of ESSER funds for construction. The Department discourages LEAs from using ESSER and GEER funds for new construction because this use of funds may limit an LEA’s ability to support other essential needs or initiatives. Remodeling, renovation, and new construction are often time-consuming, which may not be workable under the shorter timelines associated with ESSER and GEER funds. These types of activities are also subject to a number of additional Federal requirements. LEAs will have to complete and submit the GaDOE Construction Assurance form for each approved construction project.

May an LEA consolidate ESSER administrative funds?
Yes. Sections 8201(a) and 8203(a) of the ESEA permit SEAs and LEAs, respectively, to consolidate administrative funds under certain ESEA programs. Under that authority, the Department designated ESSER I, ESSER II, ARP ESSER, GEER I, and GEER II funds and the Emergency Assistance to Non-Public Schools (EANS) program as programs under which an SEA or LEA, as applicable, may consolidate administrative funds.

The due date for the Consolidation of ESSA Administrative Funds for FY22 is 8.1.2021. The form is here: https://www.gadoe.org/School-Improvement/Federal-Programs/Pages/default.aspx

For the ESSER funds, any remaining administrative funds from the ESSER original budget that were consolidated with the ESSA grants can be budgeted in carryover. You should not budget the full % amount of administrative funds from the first year in the carryover budget since the funds were used during 2020-2021 for administrative purposes.

If an LEA is not listed on the highest poverty or high need LEA list for Maintenance of Equity submitted to US ED by GaDOE, will the LEA have to submit the Maintenance of Equity data to GaDOE on October 15, 2021?
Yes. The identified high need list is the requirement for the SEA to not reduce funding for those identified LEAs. Any LEA that does not meet the four eligibilities for exception will submit their LEA Maintenance of Equity data submission by Oct. 15th.
**Will GADOE provide a calculation worksheet to LEAs for Maintenance of Equity, or does each LEA need to create their own?**

No. Because the calculations will vary for each district, the LEA will submit data that reflects their LEA’s fiscal and staffing equity requirements. The [Maintenance of Equity FAQ (updated 08.06.21)](https://www.ed.gov/policy/els/eq/factsheets) released by the U. S. Department of Education provides specific steps for the LEA to follow to calculate and demonstrate maintenance of equity for fiscal and staffing equity. Please reference pages 12-20 to determine the LEA’s high-poverty schools and whether the LEA maintained equity for its high-poverty schools.

**Is it permissible to use a portion of grant funds to support the managing of the grant and perform data collection activities, track expenditures, etc.?**

Yes. An LEA may charge as an expense to the ESSER fund an amount that is reasonable and necessary to effectively administer the program consistent with the cost principles in the Uniform Guidance. Administrative costs include costs (direct and indirect) involved in the proper and efficient performance and administration of ESSER funds. For example, an LEA may use ESSER funds to hire personnel to assist in the planning, implementation, and oversight of ESSER fund activities.

---

**STUDENTS WITH DISABILITIES/IDEA**

Do the ESSER grants include funds for compensatory education services for students with an Individualized Education Program (IEP)?

Yes, the authorized uses of funds include, among others, any activity authorized under ESEA or IDEA. Thus, these funds could be used for compensatory services for students with disabilities as determined by each LEA.

Will the costs of printing materials and providing home access to assistive technology be allowable uses of CARES Act and CARES 2 funds?

Yes. The ESSER funds may be used for any activity authorized under IDEA.

---

**MCKINNEY-VENTO**

Can you clarify the MCKINNEY-VENTO provisions under the CARES Act and CRRSA Act? Funds provided in the CARES Act and CRRSA Act can be used for activities authorized under the McKinney-Vento Act. LEAs receiving a McKinney-Vento allocation are encouraged to coordinate funds with the CARES Act and CARES 2 funds. Additionally, LEAs set aside part of their Title I, Part A allocation. These set-asides should also be coordinated with the CARES Act and CARES 2 funds.
**NUTRITION** *(separate funding source from CARES Act and CARES 2)*

How will the U.S. Department of Agriculture (USDA) support state agencies given there are fewer meals being served and a lower National School Lunch Program (NSLP) meal reimbursement? Would they adjust the state funding allocations?

The second COVID-19 package, the Families First Coronavirus Response Act, provided $1 billion in nutritional aid, among other things. The bill also provided the U.S. Department of Agriculture (USDA) with authority to grant waivers (through September 30, 2020) for various provisions of Child Nutrition and School Lunch Acts. This flexibility relates to the existing structure but does not necessarily pertain to reimbursement rates. GaDOE will continue working with appropriate parties to see what additional changes might be necessary to providemealss in the states.

**How will the per meal reimbursement funding be reviewed?**

USDA has not presently made any announcements with respect to per meal reimbursement. Congress has not addressed this issue specifically in any of the COVID-19 packages.

**WAIVERS**

Do the ESSER grants allow for additional flexibility in K-12 education funding in ESEA with waivers of certain statutory or regulatory requirements with these funds?

Yes, under the “National Emergency Educational Waivers” authority created under Section 3511 of the CARES Act, an SEA may waive the requirements relating to:

- **Section 1127(b) of Title I, Part A of the ESEA** so that an SEA may waive, more than once every three years, if necessary, the 15 percent carryover limitation in ESEA section 1127(a) for fiscal year (FY) 2019 Title I, Part A funds.
- **Section 421(b) of the General Education Provisions Act (GEPA)** to extend the period of availability of federal FY 2018 funds for programs in which your SEA participates under its approved consolidated State plan until September 30, 2021.
- **Section 4106(d) of Title IV, Part A of the ESEA** related to LEA needs assessments for the 2019-2020 school year.
- **Section 4106(e)(2)(C), (D), and (E) of Title IV, Part A of the ESEA** with respect to content-area spending requirements for FYs 2018 and 2019 Title IV, Part A funds.
- **Section 4109(b) of Title IV, Part A of the ESEA** with respect to the spending limitation for technology infrastructure for federal FYs 2018 and 2019 Title IV, Part A funds.
- **Section 8101(42) of the ESEA**, which defines “professional development,” for activities funded for the 2019-2020 school year.

Through these waivers, GaDOE would be able to approve an LEA to carry over more than 15 percent of its Title I, Part A funds, even if the LEA had received approval to exceed this limitation in the past three years. GaDOE would be able to extend for itself and its subgrantees the period of availability of federal FY 2018 funds for programs included in our...
consolidated State plan to allow additional time to obligate those funds. GaDOE would also be able to permit an LEA or consortium of LEAs to use its Title IV, Part A funds to best meet its needs without regard to content-area spending requirements, spending limits on technology infrastructure, or completing a needs assessment. Finally, by waiving the definition of professional development, GaDOE and subgrantees would be able to conduct time-sensitive, one-time or standalone professional development focused on supporting your educators to provide effective distance learning.

GaDOE has received a waiver for each of the statutory and regulatory requirements listed above.

**EQUITABLE SERVICES/NON-PUBLIC SCHOOLS**

**Are equitable services required under CRRSA Act ESSER?**
No, equitable services are not required under the ESSER portion of the CRRSA Act and ARP Act. Congress created a set-aside in the GEER portion of each act to specifically address the needs of private schools. LEAs are not required to provide equitable services under the GEER portion of the CRRSA Act and ARP Act.

**What Georgia private schools are eligible to receive CARES Act ESSER I equitable services?**
In accordance with the April 30, 2020 Equitable Services FAQs, private schools eligible to receive equitable services include all Georgia non-profit non-public elementary and secondary schools that (A) are accredited, licensed, or otherwise operate in accordance with State law; and (B) were in existence prior to the date of the qualifying emergency for the CARES Act programs. A for-profit non-public school is not eligible to receive equitable services for its students and teachers under the CARES Act programs. An LEA must offer to provide equitable services under the CARES Act programs to students and teachers in all non-public schools located in the LEA, even if a non-public school has not previously participated under Title I, Part A or Title VIII of the ESEA.

- **State Law:** In accordance with the Official Code of Georgia (O.C.G.A § 20-2-690), private schools who reported 2019-2020 attendance information to LEAs will be eligible. The list of schools can be found on the Georgia Department of Education Website. If your school is not listed, but submitted a DE1111 during the 2019-2020 school year, please reach out to the State Ombudsman Carly Ambler at ombudsman@doe.k12.ga.us.

- **Nonprofit Status:** Current non-profit status will be verified using the Georgia Secretary of State business search. If the school is registered/covered under another business, the school must provide foundational documentation to verify the relationship between the school and other organization and will require the legal business name of the umbrella business to verify nonprofit status.