**Frequently Asked Questions Regarding ESSER II**

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This document is a list of frequently asked questions regarding the Coronavirus Response and Relief Supplemental Appropriations Act’s (CRRSA) additional funding for the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund). This document will be updated with more FAQs as more guidance on ESSER II becomes available.

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*The contents of this document do not have the force and effect of law and are not meant to bind the public in any way; they are intended only to provide clarity to the public based on DESE’s understanding of existing requirements under the law at the time that this document was last published. Districts and others are advised to consult with their counsel to assess their circumstances.*

## General Questions:

1. **Are ESSER II funds the same as ESSER I funds?**

The ESSER II program is very similar in design to the original ESSER program. Like ESSER I, the purpose of the ESSER II fund is to provide districts with emergency relief funds to address the impact COVID-19 has had, and continues to have, on elementary and secondary schools that are providing educational services. ESSER II is focused on helping school districts safely reopen schools and measure and effectively address significant learning loss. Allowable expenses for ESSER II are similar to ESSER I, with a few notable additions: ventilation upgrades, facilities improvements to address environment health issues, and learning loss remediation are now explicit. Otherwise, allowable uses of ESSER II funds are the same as ESSER I. See the ESSER II [Quick Reference Guide](https://www.doe.mass.edu/federalgrants/esser/esser2-qrg.docx) for more detail.

1. **Are there any additional requirements for use of ESSER II funds?**

Yes. DESE provided an additional $10,000 for each district to use for student mental health supports. At least that amount must be used from the district ESSER II allocation to build capacity and provide school and community resources that serve and support student mental health.

1. **Does receipt of ESSER II funding have any impact on ESSER I funding or any other federal entitlement grant funding?**

No. ESSER II funding is supplemental federal funding that has no impact on receipt of other funds or allocation amounts. However, districts should be careful to maintain their IDEA level of effort using state and local funds for special education as IDEA maintenance of effort requirements have not been altered due to COVID (see [ESSER II webinar slide deck](https://www.doe.mass.edu/federalgrants/esser/esser2-webinar.pdf) for examples).

1. **Do ESSER grants require quarterly reporting like other COVID-relief grants?**

ESSER I and ESSER II grants require tracking of funded activities and expenses. DESE will request reporting of how ESSER I and II funds are being utilized. The exact timing of reporting requests has not been established, but all districts will be notified prior to such requests and will be provided with a reasonable amount of time to respond.

## Allocations

1. **How are ESSER II allocations determined?**

ESSER II allocations are based on a district’s share of the total FY21 Title I funds distributed to districts in the state. For districts that would not have received allocations, because they either did not apply for Title I funds or were not eligible for Title I funds, Commissioner Riley used discretionary funding to bring all districts up to an allocation of $75,841.

1. **Why is the Title I formula being used?**

The Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act explicitly outlines that States must allocate ESSER II funds in proportion to the amount of funds districts received under Title I, Part A in the most recent fiscal year, which is FY2021.

1. **Our ESSER II allocation is well below the 3x+ ESSER I allocation as indicated. Why?**

The ESSER II allocation is calculated based on the district’s share of FY21 Title IA funds it received. ESSER I allocations were calculated based on the district’s share of FY20 Title IA. So, if there was a drop in your share of Title I funds from FY20 to FY21, it follows that ESSER II would not be as high as 3x your ESSER I allocation.

1. **Where can I find my district’s ESSER II allocation?**

ESSER II allocations are listed by fund code and district on DESE’s website at: <https://www.doe.mass.edu/grants/entitlement-allocation.aspx?view=code&fy=2021&code=115>. A listing of all ESSER II allocations is posted [here](https://www.doe.mass.edu/federalgrants/esser/) as well.

1. **Will allocations be received in a lump sum or will a 10% initial payment be made like the other federal entitlement grants?**

Once an ESSER II fund application is approved by the federal grant program office, Grants Management will process the grant for initial payment of 10% of the grant’s total allocation. Subsequent payments must be requested monthly as funds are obligated and expended.

1. **Should ESSER I funds be expended before expending ESSER II funds?**

Yes**.** ESSER I funds expire before ESSER II funds and both support the same allowable expenditures, please note that the “additional” LEA allowable uses of funds under the CRRSA Act (addressing learning loss, preparing schools for reopening, and testing, repairing, and upgrading projects to improve air quality in school buildings) already are permitted under the CARES Act”, so there is no reason to expend ESSER II funds before all ESSER I funds are expended. See response to question #50 for period of fund availability.

## Allowable costs

### General

1. **In general, how can ESSER II funds be spent?**

Allowable expenses for ESSER II funds are the same as ESSER I funds and must relate to preventing, preparing for and responding to COVID-19. ESSER II funds can support any allowable activity under the Every Student Succeeds Act (ESSA). This includes allowable activities under Titles IA, IIA, III, and IVA. Like ESSER I, ESSER II funds may be used to pay for any allowable activity under the IDEA Act, the Perkins Career and Technical Education Act, the McKinney-Vento Homeless Assistance Act, and the Adult Education and Family Literacy Act. In addition, there is a list of allowable uses by category that you will find in the ESSER II application. Note that ventilation upgrades, certain facilities improvements, and learning loss remediation are now explicitly noted in the legislation as an allowable use of these funds. For more detail see ESSER resources at: <http://www.doe.mass.edu/federalgrants/esser/>.

1. **Can we move an expenditure from our operating budget purchases for PPE to the grant without supplanting per state regulations?**

Because the ESSER II fund does not prohibit supplanting (and state regulation does not address supplanting for federal grants), you are free to move a PPE budgeted expenditure from your operating budget to your grant budget. Assuming the expenditure is reasonable and allowable, the ESSER II grant expressly allows purchases of personal protective equipment (PPE).

1. **Can ESSER II funds be used to pay for services and materials that are usually paid from the state and local budgets?**

Yes. Like ESSER I, ESSER II fund use is not limited by supplement, not supplant requirements. Expenses must be used, however, to prevent, prepare for, and respond to impacts of COVID-19 and be spent in allowable ways as listed above.

See the Federal Grants [Frequently Asked Questions regarding COVID-19](https://www.doe.mass.edu/covid19/finance-hr/federalgrants-faq.docx) document for more details.

### Employment

1. **Can ESSER II funds be used to hire remote learning teachers and/or building substitutes to help with absentee loss due to positive cases or close contacts?**

ESSER II funds may be used to support teaching and learning in response to the impact of COVID-19. This would include paying for teachers to engage in remote instruction and for substitutes to cover classes for teachers who are absent due to COVID-19 exposure.

1. **Can you pay salaries with ESSER II funds?**

ESSER II funds may be used to maintain staffing levels, as long as those salaries fall under one of the broad categories of allowable expenses under ESSER II and the expenses are related to the impact of COVID-19. Also, keep in mind that all federal grant funds are subject to the 9% MTRS surcharge for those employees who belong to the MTRS.

1. **Under the Grant Program Coordinator line item can we pay for our CFO and CAO to coordinate this 3-year grant on top of their regular salary?**

According to United States Department of Education (USED), bonuses, merit pay, or similar expenditures, unless related to disruptions or closures related to COVID-19, are not allowable using ESSER II funds. Administration of grants, if part an individual’s job responsibilities, on its face would not fit within the exception to this prohibition.

1. **If we hire medical assistants for the pool testing, and then there is no need once the pandemic operating procedures subside, and we lay off the assistants, can this be used toward the unemployment?**

Reasonable fringe benefits and all the costs associated with hiring an employee are an allowable use of ESSER II funds, as long as similarly situated employees and their compensation are treated alike.

The Uniform Grant Guidance 2 CFR § 200.431, Compensation Fringe Benefits, and Insurance and Indemnification, 2 CFR § 200.447, provide additional information.

1. **Can we use ESSER II funds to pay for a nurse that was funded by ESSER I?**

Yes, you may use ESSER II funds for the reasonable costs of continuing to retain a school nurse who was paid through ESSER I funds. Categories of allowable uses of funds under ESSER II that would include, but are not limited to, 1) Providing principals and others school leaders with the resources to address individual school needs, and 2) Other activities necessary to maintain district operations and services and to continue to employ existing district staff.

1. **Do we still have to have MTRS allocated if we have professional salaries or will it be waived with ESSER II?**

Yes, if you charge salaries for personnel who contribute to the Massachusetts Teachers Retirement System, you must set aside an additional 9% for MTRS. This is true for all federal grants, and there is no waiver for ESSER II. See DESE’s [MTRS Quick Reference Guide](https://www.doe.mass.edu/federalgrants/resources/qrg-mtrs.docx) on MTRS for more information.

### Vaccine/Testing

1. **We would like to use some of the ESSER II funds for pooled testing costs. Is this an allowable use of ESSER II funds?**

COVID testing costs are an allowable use of ESSER II funds.

### Tuition/Fees

1. **Can we use the funds to pay the tuition or fees for kids to attend extended day or athletics (mental health, access to programs for economically-disadvantaged, etc)?**

These expenses may be covered with ESSER II Funds if they are mitigating the affects of COVID and are tied to student learning or school programs, for example, if the activities include tutoring or school-related enrichment. Child care for students with working parents alone is not sufficiently connected to COVID or the categories of allowable expenses in ESSER II to be allowable. To provide detail on how you intend to use these funds and how they are linked to allowable uses, please contact your federal grants liaison.

### Transportation

1. **Could transportation for summer school programs be covered by ESSER II funds?**

Yes. This expenditure for transportation, if related to the impacts of COVID-19, may fit under several categories of allowable expenditures, for example,

* Plan and implement activities related to summer learning and supplemental after school programs, including providing classroom instructor or online learning during the summer months, and,
* Addressing the unique needs of students living in poverty, students with disabilities, English learners, migrant students, students experiencing homelessness, and/or foster care youth

1. **Is purchasing a vehicle an ESSER II allowable cost?**

It is possible to purchase a vehicle using ESSER II funds, as long as it fits in the general allowable ESSER II categories. ESSER II funds are subject to the Education Department General Administrative Regulations (EDGAR) and the Federal Governments Uniform Grant Guidance (UGG), which includes the requirement that spending be necessary and reasonable. Considering the necessary and reasonable requirement, ESSER II provides districts with short-term relief funds to address the effect of COVID-19 on elementary and secondary schools, and ESSER II is not an ongoing program to support long-term expenses.

Federal procurement guidance is clear that you must avoid acquisition of unnecessary or duplicative items and consideration should be given to obtain a more economical purchase. Where appropriate, an analysis must be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.

### Nutrition

1. **Can ESSER II funds compensate for food for families during the summer and during the school year?**

The district always needs to maintain control of ESSER II funds, and therefore reimbursement of families would not be allowable. However, the district may use funds to pay for school nutrition programs that provide food to students during the school year and during the summer provided the use relates to preventing, preparing for, and responding to COVID-19 and are an allowable use of funds.

Two categories of allowable expenditures in ESSER II that may fit your expenditures: 1) Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population, and 2) Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the local educational agency.

Also, please be aware that there is a Child Nutrition Emergency Operational Reimbursement Program that was authorized in CRRSA along with ESSER II that may help with these expenditures directly. This program will provide child nutrition programs, including school districts in the National School Lunch Program (NSLP), with additional reimbursements for emergency operating costs related to COVID-19. The program will consist of a one-time payment for school districts currently providing school meals as well as a one-time payment for those not currently operating, but have provided assurance that they will return to the NSLP once the federal public health emergency has ended. DESE expects payments to be made in June or July 2021. See DESE’s [School Nutrition Programs Department](https://www.doe.mass.edu/cnp/nprograms/default.html) for program details as they become available and/or contact Peter McLoughlin at [Peter.D.McLoughlin@mass.gov](mailto:Peter.D.McLoughlin@mass.gov)

Consider using available funding sources targeted toward school nutrition before using the more flexible ESSER I and II funds, especially if the latter funds have a longer period of availability.

1. **To what extent can ESSER II funds be used for Food Service, equipment repair or replacement?**

See response to question #24 above, regarding school nutrition/meals programs. You may use ESSER II funds for the reasonable costs of equipment repair and/or replacement if doing so is related to the primary purpose of the program: to “prevent, prepare for, and respond to the coronavirus” and is an allowable cost under ESSER II. Two categories of allowable expenditures in ESSER II that may fit your expenditures: 1) Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population, and 2) Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the local educational agency.

Also, for capital expenditures over $30,000, districts are required to submit an Equipment and Capital Expenditures Request for Approval to your DESE grant liaison prior to obligating the funds. In addition, districts are required to follow all applicable state and federal procurement procedures.

### Technology/Connectivity

1. **With social distancing required for schools who are hybrid / in-person can the ESSER II monies cover expanded network connectivity with buildings that are not typically covered by e-Rate?**

ESSER II funds may be used to expand network connectivity to meet COVID-19 impacts and school, teacher, and student instructional and learning needs. For information on E-Rate and ESSER II, see question #27.

1. **Does "Educational technology" used for layer I and layer II network connectivity create any conflict with E-Rate funding and any possible PIA, etc?**

ESSER II funds may be used to expand network connectivity to meet COVID-19 impacts and school, teacher, and student instructional and learning needs, especially remote online learning. Very generally, we understand 1) that E-Rate funds cannot be used for off-campus learning, see, e.g., https://docs.fcc.gov/public/attachments/DA-21-98A1.pdf (“The E-Rate program does not provide support for most off-campus services and E-Rate applicants are, therefore, usually required to cost-allocate out of their funding requests any portion of eligible services used off campus”) (so likely no conflict with ESSER II for these expenditures), and 2) that FCC rules may prohibit using federal funds to pay for costs that have already been subsidized by E-Rate dollars (so possibly a conflict if ESSER II is used for these expenditures). Districts are advised to contact [Universal Services Administrative Company (USAC](https://www.usac.org/about/contact-usac/)), the E-Rate administrator, to discuss any specific grant expenditures for products or services subsidized by e-Rate or which they believe may conflict with e-Rate rules.

### Mental Health

1. **I understand that the minimum amount to be used from ESSER II funding on student mental health is $10,000. Can we spend more?**

Yes. There is no limit on spending for allowable uses of ESSER II funds, even in the case of mental health spending, which does have a minimum. Districts are encouraged to assess needs and use all resources available to meet the challenges that COVID-19 presents.

1. **Could a previously budgeted counselor salary count towards $10K for student mental health?**

Counseling to support student mental health is an allowable expense under ESSER II and may be used to satisfy the $10,000 minimum expenditure for mental health.

1. **Is racial injustice training considered a mental health need or a social emotional need?**

To the extent that racial injustice training supports the mental health and social emotional well-being of students and staff and the expense is related in some way to the impact of COVID-19, it is an allowable ESSER II expense.

1. **Regarding funding of mental health supports, is it meant to be used for all students or can it be used for students with disabilities?**

ESSER II funds may be used for mental health supports for any and all students enrolled in the district, including special populations such as students with disabilities.

### Capital Expenditures/Construction

1. **Are capital expenditures allowable costs under the ESSER and ESSER II grants?**

**Capital expenditures** that 1) “prevent, prepare for, and respond to the coronavirus” and 2) are allowable per the list of allowable uses under the respective ESSER programs are appropriate uses of grant funds, provided all of the guidance and cost principles governing the expenditures are met.

Capital expenditures are defined as “expenditures to acquire capital assets or expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life.” [2 CFR § 200.13](https://www.law.cornell.edu/cfr/text/2/200.13). Districts are required to receive DESE’s prior approval for capital expenditures. [2 CFR § 200. 439](https://www.law.cornell.edu/cfr/text/2/200.439).

For those capital expenditures less than $30,000, districts will receive approval by listing the expenditures in their ESSER workbooks on the budget tab. For capital expenditures of and over $30,000, districts are required to submit an Equipment and Capital Expenditures Request for Approval to their DESE grant liaison and receive approval prior to obligating the funds.

In addition, districts are required to follow all applicable federal and state (if expenditure includes state funds) procurement and asset management requirements. See [2 CFR §§ 200.317 – 200.327](https://www.ecfr.gov/cgi-bin/text-idx?SID=8e083358ce45b5b5ad2144431c5393fa&mc=true&node=sg2.1.200_1309.sg1&rgn=div7) (procurement); [2 CFR § 200.311](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=74bceaeca4b5f99ac34966a0cbbb6171&mc=true&n=sp2.1.200.d&r=SUBPART&ty=HTML#se2.1.200_1311) (real property management); and [2 CFR § 200.313](https://www.ecfr.gov/cgi-bin/text-idx?SID=cefde86678ba5d5a07d775628e5036e6&mc=true&node=se2.1.200_1313&rgn=div8) (equipment management). Note that if a capital expenditure include construction, additional rules apply (see below).

**Construction** to prevent, prepare for, and respond to the coronavirus has been determined to be an allowable expenditure under ESSER I and ESSER II because Title I, Impact Aid, allows construction (and Title-I-allowed expenditures are also allowable expenditures under ESSER I and ESSER II). See, U.S. Department of Education (USED), [*ESSER II Q&A Follow Up CCSSO Call*](https://static1.squarespace.com/static/5d277f2db7fde70001187c5e/t/602d59eb7079511057c1154e/1613584875788/ED+ESSER+II+Q%26A+CCSSO+Call+2+4+2021.pdf), 2021, pp. 5-6. In discussing applicability to ESSER, USED adopts the Impact Aid definition of construction: “(A) the preparation of drawings and specifications for school facilities; (B) erecting, building, acquiring, altering, remodeling, repairing, or extending school facilities; (C) inspecting and supervising the construction of school facilities; and (D) debt servicing for such activities.” (ESEA (ESSA), § 7013(3)). [*Id*.](https://static1.squarespace.com/static/5d277f2db7fde70001187c5e/t/602d59eb7079511057c1154e/1613584875788/ED+ESSER+II+Q%26A+CCSSO+Call+2+4+2021.pdf)

USED has stated that “approved construction projects must comply with applicable Uniform Grant Guidance requirements, as well as the Department’s regulations regarding construction at [34 CFR § 76.600](https://www.law.cornell.edu/cfr/text/34/76.600). As is the case with all construction contracts using laborers and mechanics financed by federal education funds, an LEA that uses ESSER [II] funds for construction contracts over $2,000 must meet all Davis-Bacon prevailing wage requirements and include language in the construction contracts that all contractors or subcontractors must pay wages that are not less than those established for the locality of the project (prevailing wage rates). (See 20 U.S.C. 1232b Labor Standards).” USED, [*ESSER II Q&A Follow Up CCSSO Call*](https://static1.squarespace.com/static/5d277f2db7fde70001187c5e/t/602d59eb7079511057c1154e/1613584875788/ED+ESSER+II+Q%26A+CCSSO+Call+2+4+2021.pdf), 2021, pp. 2-3.

Note that an expenditure does not have to be large for construction regulations to apply. The Davis-Bacon wage rules apply to both construction and minor remodeling as long as the contract exceeds $2,000. To the extent construction is also a capital expenditure, preapprovals, management, and procurement rules apply (see above re: capital expenditures).

1. **Would a window replacement project that replaced fixed (inoperable) or faulty windows with operable windows qualify as improving ventilation?**

Yes, the reasonable costs of window replacement to improve air quality would be allowable. ESSER II expressly allows 1) repairing and improving school facilities to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs and 2) inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities.

As this project may constitute a capital expenditure and construction, please see additional requirements detailed in question #32.

1. **Would funds be available for purchase and installation of a new HVAC unit?**

Yes, the reasonable costs of purchasing and installing a new HVAC unit to improve air quality would be allowable. ESSER II expressly allows 1) Repairing and improving school facilities to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs and 2) Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities.

As this project may constitute a capital expenditure and construction, please see additional requirements detailed in question #32.

1. **If funds are used for a ventilation system, can it be fully expensed to use funds by the deadline and not have to be depreciated as a capital expenditure?**

Reasonable cost for improving, installing, or replacing a ventilation system would be allowable using ESSER II funds, which expressly allows funds to be used for 1) Repairing and improving school facilities to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs and 2) Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities.

As this project may constitute a capital expenditure and construction, please see additional requirements detailed in question #32.

Questions regarding expensing and depreciation are beyond the scope of this FAQ and are best directed to DESE’s school finance office, [sfinance@doe.mass.edu](mailto:sfinance@doe.mass.edu), or DESE’s audit and compliance unit, [audit@doe.mass.edu](mailto:audit@doe.mass.edu), and your accountants. See also, [2 CFR § 200.439](https://www.law.cornell.edu/cfr/text/2/200.439).

1. **Can ESSER II funds be used for door and window replacement?**

Yes, reasonable costs for replacing doors and windows are allowable using ESSER II funds. See question #32, for additional requirements that may apply.

1. **Can we use ESSER II funds to purchase a parcel of land next to us that we could use for more space to spread out students?**

A district may use ESSER II funds to acquire real property or modular classrooms if needed to respond to COVID-19. The Education Department General Administrative Regulations (EDGAR), 34 CFR Section 75.533 provides additional guidance regarding the acquisition of real property.

1. **Could you use ESSER II be used for temporary classrooms (modulars)?**

Yes, such an expenditure may be appropriate under numerous categories of allowable spending. For example:

* address on-going planning, coordinating and provisions of services related to COVID-19.
* School facility repairs and improvements to enable operation of schools to reduce the risk of virus transmission and exposure are allowable.

Keep in mind that costs must be necessary and reasonable.

Be aware that the Uniform Grant Guidance, 2 CFR § 200.465 provides additional guidance regarding rental costs.

### Miscellaneous

1. **Due to Covid and having to bring in fresh air in the winter the utility bills are higher. Are utilities covered under this grant?**

Yes, if utility costs result from the districts effort to “prevent, prepare for, and respond to the coronavirus” and are allowable under ESSER II and the Uniform Grant Guidance (2 CFR § 200.00), funds may be used to pay utilities. The reasonable increases in utilities costs may fall within the ESSER II category “[o]ther activities necessary to maintain district operations.” And the Uniform Grant Guidance allows costs incurred for “...utilities...which nether add to the permanent value of the property nor appreciably prolong its intended life but keep it in an efficient operating condition.”

1. **Can ESSER II funds be used to purchase a new financial/ HR system?**

This expenditure may not be an allowable use of ESSER II funds. Remember that the overall purpose of the Education Stabilization funding of which ESSER II is a part is to “prevent, prepare for, and respond to the coronavirus.” To be allocable to ESSER II, the replacement of an outdated financial/HR system must be connected to this purpose. However, if this connection cannot be made, because ESSER II funds have no supplement-not-supplant requirement, you may be able to shift allocable expenses to ESSER II funds, leaving your district with sufficient funds from other sources to purchase the financial/HR system.

1. **Is there a calculator or a template to maintain to monitor maintenance of effort?**

The Center for Idea Fiscal Reporting (CIFR) has an MOE calculator that may be helpful to you in monitoring MOE for your district. It can be found on CIFR’s website here [LEA MOE Calculator — Center for IDEA Fiscal Reporting (wested.org)](https://cifr.wested.org/resources/lea-moe/calculator/).

## Application/Availability of funds

1. **How will districts apply for ESSER II grant funds (fund code 115)?**

The grant application for ESSER II will be very similar to the application for ESSER I. The RFP containing the Excel application workbook and all resources needed to apply are posted on DESE’s grant funding website at: <https://www.doe.mass.edu/grants/current.html>. The fund code for ESSER II is 115. All resources related to ESSER funding are located on the Federal Program’s site at: <https://www.doe.mass.edu/federalgrants/esser/>. As with other federal grants, the application is submitted in [EdGrants](https://edgrants.eoe.mass.edu/grantium/frontOffice.jsf).

1. **What is the deadline to apply for ESSER II funds?**

It depends. To apply for an FY21 ESSER II grant (for those districts planning to use ESSER II funds in FY21), the deadline is March 30, 2021. To apply for an FY22 ESSER II grant (for those districts not planning to use ESSER II funds in FY21), the deadline is July 30, 2021.

1. **Can I apply for both FY21 and FY22 ESSER II grants?**

No. Districts can apply for their ESSER II funds in one fiscal year or the other. If a district applies in FY21, then any funds unclaimed at the end of FY21 will automatically roll over to FY22. Note that the district’s full ESSER II grant allocation will be awarded regardless of which fiscal year it chooses. The choice of fiscal year relates to when the funds will first be available to spend (see response to questions 46 and 50).

1. **Do we need to wait until 4/19/21 to submit the application, if we are submitting for FY22?**

Correct. If you are applying for the FY22 grant, the funding opportunity will be made available in EdGrants on 4/19/21 for registration and grant submission. In the meantime, the workbook is available for you to work on.

1. **If we submit the application this week, will we be able to use funds immediately upon approval?**

If you submit a substantially approvable FY21 grant application, which is then approved at a later date, the start date of your grant will be the date you submitted the grant application. For FY22 grant applications, even though you may submit a substantially approvable grant application in April, the earliest start date for your grant will be the first day of fiscal year 22, which is July 1, 2021. If you submit an FY22 grant application after July 1, 2021, your grant will be approved as of the date it was submitted, if substantially approvable. As with any grant, there may be a slight delay between the approval date and the availability of funds for drawdown.

1. **Does the application signature page require a wet signature?**

Yes, but the original will be kept in the district’s files, with a .pdf of that document uploaded with the district’s ESSER II application in EdGrants.

1. **Would we just select the boxes that we will be using the fund for, under the "use of funds" tab?**

Yes. On the Use of Funds tab of the application, select “Yes” from the dropdown menu for only those uses for which you will apply some of your grant funds. The remainder can be skipped and left as “Select One.”

1. **Where do we upload the workbook and Signature page?**

A control user from your district will need to register for the appropriate grant opportunity in EdGrants (FY21 is available now, FY22 will be available on April 19, 2021). You will then upload the grant workbook and a .pdf of your district’s executed Signature Page as attachments to your EdGrant’s budget in EdGrants. Please see question and answer # 42 & 43.

1. **What is the period of availability for the ESSER II grant, whether applied for as an FY21 or FY22 grant?**

If applying as an **FY21 grant**: upon approval – June 30, 2021 (then unexpended rolled into FY22 for another year of availability)

If applying as an **FY22 grant**: July 1, 2021 (or the date after that when an approvable application is received) – June 30, 2022.

The federal grant multi-year feature (known as the Tydings Provision) applies to this grant and therefore allows the grant to be extended into “Year 2” or “Year 3” as needed, making the maximum extension of the end date of this grant, 9/30/23.

1. **So regardless of which option you choose grant funds can be used through 9/30/23?**

Regardless of which option you choose, FY21 or FY22, the ESSER II funds are available for obligation through 9/30/23. The federal grant multi-year feature (known as the Tydings Provision) applies to this grant and therefore allows the grant to be extended into “Year 2” or “Year 3” as needed, making the maximum extension of the end date of this grant, 9/30/23.

1. **If you apply for a FY22 start, is this considered the FY22 ESSER Fund Grant?**

An application selected for an FY22 start is considered the FY22 ESSER II (Fund Code 115) grant.

1. **Do we need to notify DESE if we are applying for the FY22 grant, or just wait and apply after 4/19/21?**

DESE does not need prior notification as to when you intend to apply.

1. **If our District wants to use the Funds beginning July 1 for summer services, should we apply by 03/31/21 so the funds are available for July 1.**

If you do not intend to obligate ESSER II funds in FY21 (this school year), we recommend that you apply using the 7/30/21 application deadline. In this instance, your start date will be July 1st or the date on which we receive a substantially approvable application.

1. **Do we put expenses for full period of grant if intend to use in FY22, FY23 and FY24?**

Your entire allocation will populate on the signature page (and in the budget) once you select your district from the dropdown menu. You do not need to indicate in which fiscal year your grant funds will be spent. The federal grant multi-year feature (known as the Tydings Provision) applies to this grant and therefore allows the grant to be extended into “Year 2” or “Year 3” as needed, making the maximum extension of the end date of this grant, 9/30/23.

1. **Do the contracts need to end by 6/30/2023?**

The period of availability for the ESSER II award is 9/30/23, so all ESSER II funds must be obligated by this date. For contracts, funds are considered obligated on the date of a binding written commitment for services or work, even if services are delivered later. See 34 CFR § 76.707.

1. **Is period of availability retroactive to 3/13/20?**

To abide by Massachusetts Procurement Rules, we are unable to backdate the ESSER II grant applications. However, the ESSER II funds may be used for pre-award costs dating back to March 13, 2020. To take advantage of this, the district will need to journal entry allowable expenditures that took place prior to its grant start date against the ESSER II grant. This frees the funds that were originally committed to the expenditure that is allowable and now charged under the ESSER II grant.

1. **Do we have more than one year to expend ESSER II funds?**

Yes. The federal grant multi-year feature (known as the Tydings Provision) applies to this grant and therefore allows the grant to be extended into “Year 2” or “Year 3” as needed, making the maximum extension of the end date of this grant, 9/30/23.

1. **Is the ESSER II budget amendable?**

ESSER II budgets are amendable according the [parameters set forth by Grants Management (GM)](https://www.doe.mass.edu/grants/procedure/manual.html#iv-b) . For those changes that do no implicate the threshold that GM has set for amending the grant (when there is no significant change in program objectives; there is no increase or decrease in the total amount of the grant; and an increase in a line of the budget is less than or equal to $100 or 10% of the line (whichever is greater), and does not exceed $10,000), allowable purchases can be made as needed as there is no need to amend. For those purchases requiring an amendment, GM has asked that amendments be submitted 30 days before the funds are needed so that the amendment can be approved in advance of the expenditure.

If you have concerns about a particular expenditure, please contact your district’s [DESE liaison](https://www.doe.mass.edu/federalgrants/liaisons.xlsx).

1. **Will a district be able to prepare the Equitable services Tab prior to April 19th if the district is preparing to apply for the FY 22 ESSER II?**

ESSER II has an assurances tab related to procedures for equitable services offered under *ESSER I.* Those assurance are made by the district representative who signs the application. A district may review and prepare this tab prior to April 19, but it must be submitted as part of the district’s application workbook filed on or after April 19.

## Equitable Participation of Private Schools

1. **Are private schools eligible to participate in ESSER II like they were for ESSER I funded services?**

**No**. Districts are not required to provide outreach or equitable services to private schools under ESSER II. The CRRSA Act includes a separate program to provide emergency assistance under this Act for private schools. This is a departure from how private school participation was carried out under ESSER I.

1. **We wrote an amendment for ESSER I and already completed the Equitable Services paperwork. Will that info be auto populated into the ESSER II workbook?**

Unfortunately, it will not. However, the burden of completing this assurance should be minimal if you have done all required.

1. **I am new to my district, effective August 1, 2020. The district used all of their ESSER I funds in June 2020. How do I know if they met the requirement relative to private schools?**

You can contact your district’s [DESE liaison](https://www.doe.mass.edu/federalgrants/liaisons.xlsx) to review what your district has submitted to DESE regarding ESSER I equitable services. Your liaison should also be able to help you identify what types of records your district should have to show that requirements have been met or what may still need to be done.

## Reporting

1. **Does ESSER I and ESSER II grants require quarterly reporting?**

ESSER I and ESSER II grants require tracking of funded activities and expenses. DESE will request reporting of how ESSER I and II funds are being utilized. The exact timing of reporting requests has not been established, but all districts will be notified prior to such requests and will be provided with a reasonable amount of time to respond.

## CARES Act Fiscal Waivers (updated 3/29/21)

1. **Has the waiver of the Title IVA limit on technology-related spending been extended from FY20 into FY21 use of Title IVA funds?**

DESE applied to USED and was granted a waiver for the following requirements in Title IV, Part A of the ESEA. These Title IV, Part A waivers:

* Section 4106(d) of Title IV, Part A of the ESEA, related to **LEA needs assessments for the 2020-2021 school year**. Districts that receive $30,000 or more in IVA funds will not have to amend its 2020-2021 Needs Assessment.
* Section 4106(e)(2)(C), (D), and (E) of Title IV, Part A of the ESEA, with respect to **content-area spending requirements** (well-rounded education, activities to support safe and healthy students, and effective use of technology) for the **FY 2021 Title IV, Part A funds**. Under this waiver, districts that receive $30,000 or more in IVA funds may spend funds on any allowable IVA activity rather than having to spend across all three content areas.
* Section 4109(b) of Title IV, Part A of the ESEA, with respect to **the fifteen percent spending limitation** for technology infrastructure for the **FY 2021 Title IV, Part A funds**. Under this waiver, districts are not limited on how much FY2021 IVA funds they spend on technology infrastructure.

## Other COVID-related funding - contacts

1. **Was the Fed CVRF (FC 102) expiration date changed to 12/31/21?**

Yes. The expiration date for the CvRF grant (FC 102) was extended to December 31, 2021 but DESE is strongly suggesting that districts spend down all CVRF funds by June 30, 2021. Please contact the [Office of School Finance](mailto:sfinance@mass.gov.), which manages this program, for additional information.

1. **Where can I find information about the State Coronavirus Prevention Program fund?**

See DESE’s School Finance and School Support website at: <https://www.doe.mass.edu/finance/chapter70/foundation/fy2021-coronavirus-prevention.html> for information on the state fund program, including allocations and contact information for further inquiry.

1. **If I have questions about ESSER II spending and how it relates to proposed Minimum Local Contribution offsets, who can I contact?**

See DESE’s School Finance and School Support website at: <https://www.doe.mass.edu/finance/chapter70/fy2022/preliminary.html> for questions related to Minimum Local Contribution requirements and offsets. Questions can be directed to the [Office of School Finance](mailto:sfinance@mass.gov).