## Frequently Asked Questions Regarding Federal Grants and COVID-19

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This document is a list of frequently asked questions regarding the CARES Act’s Elementary and Secondary Schools Emergency Relief (ESSER) fund grant and Every Student Succeeds Act (ESSA) federal entitlement grant programs in light of the COVID-19 pandemic. Districts should check this document frequently, as it will be updated with more FAQs as more guidance 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 particular circumstances.*

## General Questions:

1. **What information does MA DESE have on the Coronavirus Aid, Relief, and Economic Security (CARES) Act? (updated 5/5/20)**

The most significant funding for school districts under the CARES Act is the Elementary and Secondary School Emergency Relief Fund (ESSER Fund). ESSER funds are additional to the Elementary and Secondary Education Act (ESEA) Titles, Individuals with Disabilities Education Act (IDEA), and the Strengthening Career and Technical Education for the 21st Century Act (Perkins V) allocations. Although ESSER fund distribution is determined by the proportion of Title I funds a district received in FY20, the funds may be used for any allowable purpose under the grant programs noted above. Please review the CARES Act [ESSER funds Quick Reference Guide](http://www.doe.mass.edu/federalgrants/esser/qrg-113.docx). All ESSER-related resources are posted on our [website](http://www.doe.mass.edu/federalgrants/esser/) and will be updated as more resources become available.

1. **How will the ESSER funding for districts under the CARES Act be calculated and when can districts apply? (updated 5/27/20)**

Approximately 43% of CARES Act funds are designated for the ESSER fund program, almost all of which will be allocated to states based on USED’s proportional distribution of Title I funds. ESSER fund allocations to districts are based on the proportion of Massachusetts’ Title I federal funding that a district received in FY20. This proportional allocation excludes closed charter schools, carryover funds, reallocated funds, School Improvement funds, Title I, Part D funds, and districts that declined FY20 funds. The ESSER fund grant application (fund code 113) is now available on DESE’s Grants Management site, [here](http://www.doe.mass.edu/grants/current.html).

1. **What is the obligation timeframe for the available use of ESSER funds? (revised 7/20/20)**

The ESSER application has two possible deadlines: Monday, June 15, 2020 and Friday, August 14, 2020. The reason for the two deadlines is to get the funding out the door to you as quickly as possible while abiding by State Procurement Laws. Please take note of this very important distinction. Districts that are seeking to charge any portion of allowable costs back to 3/13/20, must apply by the June 15, 2020 application deadline. Districts who do not expect to obligate any funds in FY20 (i.e., before July 1, 2020), but plan to begin using these funds in FY21, should apply by the 7/1/20 application deadline. ESSER Funds will initially be available for obligation though June, 2021, and are subject to the Tydings amendment, so may be carried forward into FY22 and, as necessary, the first quarter of FY23.

1. **Due to school closures, might there be any modifications needed for the JAN-JUN Time and Effort reporting, such as including a statement regarding instructional support, planning, etc., while schools are closed? For Example, a Math Specialist is 100% paid from Title I and will continue to be paid as if classes were continuing.**

Districts should continue using the same time and effort procedure they are currently using. District staff paid with federal funds must be accounted for on either a semi-annual or monthly certification form. We understand in many situations it will be difficult to obtain signatures on a timely basis. Please keep detailed records during this time and follow up with signatures when you can connect with your grant-funded employees. Districts should add a note to the records to document closure days.

1. **Given the COVID-19 situation, we may not be able to encumber our federal entitlement grant funds as anticipated. Will an extension be granted? (revised 7/20/20)**

The US Department of Education has granted Massachusetts the ability to extend the period of availability for FY19 Titles I, IIA, III, and IVA funds, and the FY19 IDEA grants (fund codes 240 and 262) for an additional year. However, districts should attempt to expend all FY19 funds before expending any FY20 funds. If you need guidance on how you may do this, please contact your federal grant liaison. For FY20 Federal entitlement funds, ESSA and IDEA have carryover periods. Usually, districts complete a multi-year delegation form in EdGrants to carry over eligible, unclaimed funds to the next fiscal year. Due to the COVID-19 situation, DESE will submit multi-year delegation forms in EdGrants on behalf of districts. Beginning on 5/6/20, all FY19 and FY20 Title I, IIA, III, and IVA grants with an unclaimed balance over $100 will be carried over and extended until to 9/30/21. All FY19 IDEA grants with a balance over $100 will be extended to 9/30/20 and FY20 IDEA grants will be extended to 9/30/21. See the Grants Management [memo](https://www.doe.mass.edu/grants/edgrants/grants-multi-year-changes.docx) and [slides](https://www.doe.mass.edu/grants/edgrants/grants-multi-year-changes-slideshow.pptx) for details, posted [here](http://www.doe.mass.edu/grants/).

1. **What Federal entitlement grants are not eligible for the multi-year delegation?**

The Perkins federal grant does not allow funds to be carried over at the district level.

1. **Are we still able to draw down entitlement funds given school closures?**

[EdGrants Front Office](https://edgrants.eoe.mass.edu/grantium/frontOffice.jsf) can be accessed remotely as it is a web-based application. Grantees are encouraged to continue using EdGrants as needed. The payment request windows are set up at the start of the fiscal year so there will be no disruption in accessing payment windows. Payment windows remain open from the 20th of the month through the end of the month.

Please see [additional guidance](http://www.doe.mass.edu/news/news.aspx?id=25972) from the office of Grants Management.

1. **Our staff continues to work remotely during school closure. May we continue to pay their salaries under the Federal Grants?**

Districts may continue to charge salaries and benefits to federal awards during school closure for those employees whose compensation has been budgeted under federal grants. Guidance from the US Office of Management and Budget (OMB) and US Department of Education (USED) authorizes Awarding agencies to allow recipients to continue charging salaries and benefits to applicable federal awards even in the event of school closures. (See response to question 4 above.)

1. **Do you anticipate a loss or cut in our FY21 ESSA allocations as a result of COVID-19?**

Allocations are based on the most recent federal data from the Census and the American Community Survey (2018). Preliminary estimates of Title I indicated a potential overall reduction for the state, but we will not know for certain until we receive final numbers in late June, and finish calculations in July. Importantly, even if the state overall number is reduced, some districts may also experience reductions, but others may not.

## ESSER fund grant: Allocations (added 5/27/20)

1. **Have ESSER fund district allocations been released? Where can they be found?**

District allocations and the complete RFP with application materials and guiding resources were posted on 5/8/20. Allocations and all application materials are located on the DESE Grants Management website at: <http://www.doe.mass.edu/grants/2021/113/>.

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 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 on a monthly basis as funds are obligated and expended.

## ESSER fund grant: Allowable costs (added 5/27/20)

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

ESSER funds can support any allowable activity under the Every Student Succeeds Act (ESSA). This includes allowable activities under Titles IA, IIA, III, and IVA. In addition, ESSER 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. ESSER funds can also be used to pay for activities and supplies needed to prevent, prepare for, and respond to impacts of COVID-19. For more detail see ESSER resources at: <http://www.doe.mass.edu/federalgrants/esser/>.

1. **Can ESSER funds be used to pay for technology? For all students or just Title I students or schools?**

Technology is an allowable expense under Title IVA and Title I, so it is allowable for ESSER. All students and staff in the district can benefit from ESSER funds.

1. **Is leasing technology/equipment an allowable cost? (added 6/18/20)**

Leasing technology/equipment is an allowable ESSER cost.

1. **If ESSER funds are used for Title I allowable purposes, is use limited to Title I schools and Title I students in the district? (updated 9/28/20)**

ESSER funds may be used to benefit all schools, staff, and students in the district, regardless of Title I status, even when used in Title I allowable ways (or any other way allowable for ESSER funds).

1. **Some students do not have access to Wi-Fi to engage in remote learning. Can we purchase Wi-Fi for them?**

Bandwidth, hotspots, as well as other districtwide expenditures that facilitate online learning are allowable with ESSER Funds and fall under numerous categories of allowable spending. See, for example,

• Planning for and coordinating during long-term closures, including:

* Providing technology for online learning to all students;
* Purchase of educational technology (including hardware, software, and connectivity) for students who are served by the LEA that supports regular and substantive education interaction between students and their classroom instructors, including low-income students and students with disabilities (which may include assistive technology or adaptive equipment).

1. **Is it possible to use these funds toward the purchase of a new curriculum with online platform components?**

Yes, such an expenditure may be appropriate under numerous categories of ESSER Fund allowable activities, for example:

• Providing principals and other school leaders with the resources necessary to address the needs of their individual schools.

• Planning for and coordinating during long-term closures, including:

* + Ensuring other educational services can continue to be provided consistent with all Federal, State, and local requirements.

1. **Would it be appropriate to use the funds to hire an additional School Nurse as part of a return to school plan?**

Yes, such an expenditure may be appropriate under numerous allowable activities and expenditures, for example:

• As an allowable use under Title IV, or,

• Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs.

1. **Can ESSER funds be spent on teacher salaries or stipends? (updated 9/28/20)**

As long as those salaries/stipends fall under one of the broad categories of allowable expenses under ESSER, you may use ESSER funds to maintain staffing levels.

1. **Are bonuses an allowable expense?**

Yes, as long as bonuses are related to COVID-19.

1. **Are salaries subject to the MTRS 9% surcharge?**

Yes. All federal grant funds are subject to the 9% surcharge for MTRS for salaries for those employees who belong to the MTRS.

1. **Can we budget for indirect costs?**

Yes, assuming the district has an approved restricted indirect cost rate at the time of submission.

1. **Can we use the funds to pay for transportation for an after-school program for academic support?**

Yes. This expenditure 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 needs of:

○ Students living in poverty, Students with disabilities, English learners, Migrant students, Students experiencing homelessness, and/or Foster care youth

1. **If we use ESSER funds for Special Education services, will those funds be counted towards our Maintenance of Effort (MOE) for IDEA (as if we had used local funds)?**

No. MOE considers state/local funds only. ESSER funds are federal funds and will not be considered for calculating MOE for IDEA. See federal regulation 34 CFR sec. 300.23.

1. **If we use ESSER funds for IDEA purposes, does this impact our circuit breaker reimbursement?**

If the ESSER funds are used for a purpose that is reimbursable under circuit breaker, the district can still claim reimbursement.

1. **We anticipate an increased need for legal services because of the differences in federal expectations with IDEA and how the state is advising us to proceed. Is that an allowable expense? And if so - how would it be categorized?**

There is no express prohibition for using funds for legal services. You will have to review the categories of allowable activities/expenditures in light of your intended expenditure and be sure that it falls within an allowable activity/expenditure. Please reach out to your district liaison to discuss allowability of particular expenditures when in doubt.

1. **Can funds be applied toward our projected deficit in food and nutrition services? This would include salaries for food service workers, that we are required to continue to pay even though the meal reimbursement through School Lunch grant is now too low to cover this. It would also include transportation costs for delivering meals. (added 6/18/20)**

Yes. ESSER funds may be used to cover the deficit in food and nutrition services.

1. **May we hire a grant assistant/coordinator to help with all these grant requirements not only for the CARES grant but including all other grants in the Cares Act funding? (added 6/18/20)**

You may use CARES Act ESSER funds to hire staff to coordinate requirements for your ESSER grant. In regards to other CARES Act funding, you should confirm the allowability of any activity with the agency/contact of that particular grant.

1. **For PPE-most companies are out of supplies— how do we calculate these expenses? (added 6/18/20)**

DESE with support from the Operational Services Division (OSD) has developed a state sponsored health safety supply/PPE ordering process. We are working with key statewide contract vendors to create a supply reserve that participating school districts can access and place initial and recurring PPE/safety supply orders. For more information, please visit: <http://www.doe.mass.edu/covid19/on-desktop/2020-0610acquisition-support.docx>

## ESSER fund grant: Application/Availability of funds (added 5/27/20)

1. **Is there a requirement to consult with stakeholder groups (e.g., paraprofessionals, parents/guardians, community groups, etc.) like ESSA grants?**

There is no express requirement to include stakeholders, but it is always a good idea to obtain stakeholder input.

1. **On the signature page, we put our entire allotment, but how do we indicate that some is for FY20 and some is for FY21?**

Enter your entire allocation on the signature page (and in the budget). ESSER funds will have a multi-year option. Those who opt to apply for FY20 funds, will get one initial payment of 10% of the award amount in July/August. DESE will then roll the balance of the grant into FY21 (Year 2) of the award (7/1/2020–6/30/2021).

1. **I may have eligible expenses dating back to March 13th, but I am not sure at this time. Can I apply and submit for Option 2 (FY21) now and change it later to Option 1 (FY20)?**

No. The application must be for either Option 1 (FY20) or Option 2 (FY21). If there is any doubt, use Option 1 so the start date allows for charging back to March 13th.

1. **What is meant by 'charging back'?**

As it relates to the ESSER fund grant, choosing the "Option 1" (FY20) deadline allows you to journal entry expenditures back to March 13th against the ESSER grant. This frees the funds that were originally charged for the expenditure that is allowable under the ESSER grant. The decision as to which option to choose should be made in collaboration with your school business administrator.

1. **If we intend to obligate funds for FY20 costs but are not receiving the first payment until July or August, how will we be in compliance with closing out our FY20 budget?**

Audit bases their compliance review on the allowability of funds, obligation date, and period of availability. Therefore, it is important that districts maintain all supporting documentation that shows the COVID-19 related allowable expenditures began from 3/13/20 on. You will have paid for allowable expenses going back to March 13, 2020 with current funds. Once your FY20 FC113 funds has been approved and disseminated, you will reimburse those expenditures with a journal entry to replace the funding used prior to receiving ESSER funds.

1. **If I submit by July 1st for Option 2, my start date will be July 1st. If I submit on July 5th for Option 2 and it is substantially approvable, my start date will be July 5th?**

That’s correct. Your start date will be July 1st or the date on which we receive a substantially approvable application.

1. **If I submit for FY21, should I wait until after June 15th to submit? (revised 6/18/20)**

You do not have to wait until after June 15th to submit your FY21 application. You may submit it at any appoint before the August 14th deadline.

1. **Do we have more than one year to expend ESSER 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, 9/30/22.

1. **Does receipt of ESSER funds impact calculation of amounts to be received from other federal grant or state funding sources?**

No. The ESSER grant is a pandemic emergency appropriation separate from any other grant programs or funding calculations from other sources.

## ESSER fund grant: Eligibility (added 5/27/20)

1. **Are all schools in the district and all students/staff/families eligible to benefit from this grant or is it only available to Title I schools within the district?**

ESSER funds are not Title I funds so their use is not limited to Title I schools or Title I students, even if used in Title I allowable ways. All schools, students, staff, and families in the district may benefit from use of ESSER grant funds.

1. **Is this grant available to special education collaboratives?**

No. This grant is made available to districts that received FY20 Title I, Part A funds. For those districts that were not Title IA eligible or declined FY20 Title IA funds, an allocation of at least $20,000 was funded from the state administration reservation.

1. **If you receive Title I funds but have implemented a furlough or lay off in this school year for a group of staff, does the district still qualify for ESSER funds?**

You are not disqualified. In order to comply with the ESSER funding rules, however, the district needs to assure that it “will, to the greatest extent practicable, continue to compensate its employees and contractors during the period of any disruptions or closures related to COVID-19. In addition, each entity that accepts funds will continue to pay employees and contractors to the greatest extent practicable based on the unique financial circumstances of the entity.”

1. **If we received a PPP loan does this impact the ESSER grant?**

No. Receipt of COVID-related federal funding other than ESSER funding does not impact ESSER eligibility or amount of allocation.

## ESSER fund grant: Equitable Participation of Private Schools (added 5/27/20, updated 11/20/20)

1. **What makes a private school eligible to participate in a district’s ESSER grant? (updated 9/28/20)**

All non-profit private schools that are located inside or outside of the district’s geographic boundaries and that are serving students that live in a Title I attendance area in the district, although they will only receive services if at least one of these students is determined to be low-income. See question #51.

1. **Are private pre-schools eligible to participate?**

Stand-alone pre-schools are not eligible. Elementary and secondary private schools that include pre-schools are eligible to participate.

1. **Are Neglected and Delinquent sites eligible to participate in a district’s ESSER grant as private schools?**

As long as a facility is considered a non-profit private elementary or secondary school that (A) is accredited, licensed, or otherwise operates in accordance with State law; and (B) was in existence prior to the date of the qualifying emergency (3/13/20) for the CARES Act programs and the school committee has approved them as such, they are eligible to participate in the ESSER grant and districts should offer consultation. If they don’t meet these conditions, then they are not eligible to participate according to the CARES Act.

1. **Are Ch. 766 special education private schools eligible to participate in a district's ESSER grant?**

As long as the organization is considered a non-profit private elementary or secondary school that (A) is accredited, licensed, or otherwise operates in accordance with State law; and (B) was in existence prior to the date of the qualifying emergency (3/13/20) for the CARES Act programs and the school committee has approved them as such, they are eligible to participate in the ESSER grant and districts should offer consultation. If they don’t meet these conditions, then they are not eligible to participate according to the CARES Act.

1. **Do equitable participation obligations apply to homeschools or just private schools?**

Currently, home schools do not meet the ESSER definition of a non-profit private elementary or secondary school. The definition is very specific in the CARES Act. They must be (A) is accredited, licensed, or otherwise operates in accordance with State law; and (B) was in existence prior to the date of the qualifying emergency (3/13/20) for the CARES Act programs and the school committee has approved them as such.

1. **If students from our district go to a private school in a neighboring town, another district, are we responsible to that private school to offer equitable participation in the ESSER grant? (updated 9/28/20)**

Yes. You must offer consultation to private schools that are outside of the district’s geographic boundaries that are serving students who live in a Title I attendance area in your district. Previously, the Interim Final Rule and USED’s nonregulatory guidance stated that all private schools within the district boundaries were eligible to participate in equitable services, whether or not they enrolled Title I-eligible students. Because the Interim Final Rule was invalidated, this is no longer the case, and private school eligibility is now determined in the same manner as Title I equitable services (§ 1117). Therefore, certain private schools outside of the district’s boundaries may now be eligible, and certain private schools within the district’s geographic boundaries may now be ineligible.

1. **Our Title I grant is for elementary schools only. We were planning to reach out to the same group for ESSER grant participation. Do we now have to reach out to private high schools? (updated 9/28/20)**

No. Since the district only serves elementary schools with Title I funds, there cannot be a private high school student who would have attended a Title I school in the district. Therefore, the district would not be required to reach out to private high schools.

1. **Our private schools sometimes do not get back to us when we ask if they want to participate. Do we have to wait for responses before we apply?**

Districts may ask for responses by a certain date as long as it is reasonable (which may be longer, given school closures during the COVID-19 pandemic). Document all outreach efforts and retain return receipts for email or mail. If you have not heard back by the application deadline, we advise that you include the K-12 enrollment for that school in the calculation of equitable share in the application private school form and budget. If the private school ultimately declines participation, your ESSER grant can be amended as needed.

1. **What is the Equitable Services Interim Final Rule (IFR)? (updated 9/28/20)**

The US Department of Education published an [IFR](https://oese.ed.gov/files/2020/06/Equitable-Services-Final-Interim-Rule.pdf?utm_content=&utm_medium=email&utm_name=&utm_source=govdelivery&utm_term=) on July 1, 2020 to codify its interpretation of the equitable services provisions in the CARES Act. The IFR superseded the previous [April 30, 2020 guidance](https://oese.ed.gov/files/2020/06/Providing-Equitable-Services-under-the-CARES-Act-Programs-Update-6-25-2020.pdf) on calculating the proportional share of private school services. However, on September 4, 2020, the U.S. District Court for the District of Columbia issued a decision and order vacating USED IFR regarding equitable services under the CARES Act ESSER Fund and USED has stated that it will not appeal this ruling. Accordingly, this means the IFR has no effect on the calculation and allocation of ESSER funds for equitable services for private schools. Districts should use the Title I methodology to calculate reservations and allocation of services for eligible participating private schools.

1. **Will the private school funds be automatically calculated within the ESSER application? (updated 9/28/20)**

Because of the recent changes to the ESSER Equitable Services calculation and allocation methodology, districts are advised to use the updated [calculator](http://www.doe.mass.edu/federalgrants/esser/reservation-calculator.xlsm) we have developed to recalculate the ESSER equitable services reservation per the Title I methodology. None of the methods under the original guidance or the IFR meet the current requirements to use the Title I methodology. See question #51.

1. **Is the private school allocation based on total enrollment or just those students who reside in that particular town? (updated 9/28/20)**

The private school allocation reserved for equitable services is based on low-income private school enrolled students residing in district Title I attendance areas, whether they attend private schools inside or outside the district. The allocation is not based on total enrollment.

1. **Should we ask the private school for their current enrollment or go with number stated under DESE's school and district profile? (updated 9/28/20)**

Consult with the private school(s) to obtain an accurate enrollment figure. Enrollment figures used to calculate equitable share amounts for participating private schools should be from a time period similar to that used by the district, if possible and reasonable. On the revised ESSER Equitable Service calculator, the total of low-income students attending Title I schools in the district is based on your FY20 Title I grant application and may have included the 1.6 multiplier. If your district’s Title I application in the FY21 ESSA workbook has been approved, you may elect to enter the total low-income enrollment from your Title I schools for FY21.

1. **How do we set aside the equitable amt for schools that do not respond, if we do not have their enrollment numbers? (updated 9/28/20)**

See the response to Question 50.

1. **What if a private-schools low-income count causes a delay in submitting the ESSER application to DESE? (updated 9/28/20)**

See the response to Question 50.

1. **If a participating private school expects to see an increase in enrollment for SY2020-21, should a district use the higher expected fall enrollment or the spring enrollment figure for ESSER like the publics use? (updated 9/28/20)**

Remember that under a Title I methodology, the only private school enrollment that matters for figuring equitable services reservations is the number of private school students who reside in a district Title I attendance area. Using a private school’s spring figures would be preferable since that is the same timeframe for enrollment data used for the public schools, unless the district elects to use low-income numbers for the district based on its approved FY21 Title I application (ESSA workbook). If the district uses FY21 numbers, it would be reasonable to use the same timeframe for private schools. The private school student numbers should be agreed upon through consultation.

1. **If we are a public vocational school, why would we get a participation request from another public school that has students enrolled at our school? (added 6/18/20)**

As a public (vocational) school district, you have your own allocation. We suspect that the district who reached out to you, doesn't realize that equitable participation is specific to private schools. They reached out to you in error.

1. **Do private schools submit grant requests directly to DESE? (updated 9/28/20)**

No. Public school districts apply to DESE for the ESSER grant, not private schools. District applicants provide the opportunity for private schools located within and outside their district boundaries, and that are serving students who live in a Title I attendance area, to participate in an equitable share of the grant. Consultation between the district and participating private schools will determine equitable participation activities and budget detailed in the district’s grant application.

1. **So, districts just send participating private schools their share of grant funds?**

No. The district must maintain control of the federal, public funds and the resources purchased with them ***at all times***. This means that the district provides allowable services and resources paid with the equitable share of funds to meet the assessed needs of participating private schools agreed through consultation.

1. **Can equitable share funds be used to buy technology for use by participating private school students?**

Yes. The district purchases the technology for the private school student and/or staff use and maintains title to the technology that it purchased with ESSER funding. The technology may be used by the private school students and/or staff for as long as needed for the program or project agreed to through consultation (I.e., distance learning during school closures). As long as purchases and services are secular, non-ideological, and serve to prevent, prepare for, and respond to impacts of the COVID-19 pandemic, any allowable expense under ESSER for districts is allowable for equitable participation of private schools.

1. **Can allowable equitable participation purchases for participating private schools be charged as far back as March 13th?**

Because districts must provide equitable services and cannot reimburse a private school for its expenditures, equitable services for private schools using ESSER funds can only be provided from the start date of the ESSER grant.

1. **Can private non-profit use the funds to cover payroll?**

ESSER funds cannot be paid to private schools for payroll or for any other expense incurred by the private school. ESSER funds must always remain in the district’s control. The reservation for equitable services is spent by the district for services/materials agreed upon during consultation with the private school. A district may contract with a third-party (not the private school) to provide teaching services for the private school (including in the summer months), but funds cannot be paid to the private school. General rules regarding expenditures for equitable services, as well as some examples: 1. ESSER funds reserved for equitable services must remain in control of the district. Therefore, districts cannot pay funds directly to a private school or reimburse expenses incurred by the private school. For example, a district may not provide funds for a private school’s employee payroll (either as a reimbursement or on a going forward basis) or reimburse a private school for purchase of Chromebooks that it made in April, 2020. 2. Ownership and administration of any materials, equipment, or property purchased with ESSER funds for equitable services remains with the district. Such property should be used as agreed through consultation between district and private school officials and then removed when no longer needed or if the equipment is being used for purposes other than what was agreed upon. For example, if a district uses ESSER funds to purchase Chromebooks for remote learning for private schools students during school closures, they may be retained by students until such time as the private school reopens or students are no longer engaged in remote learning. 3. Equitable services must consist of allowable, pandemic-related expenditures under ESSER (see allowable list in Quick Reference Guide) that are both necessary and reasonable. 4. Equitable services must be secular, neutral, and nonideological.

1. **What if we want to apply using the August 14, 2020 deadline (FY 21), but our participating private schools wants us to apply by the June 15, 2020 deadline (FY20)? Can we do this? (updated 7/20/20)**

You, the applicant, must choose one option or the other. Which fiscal year option to use should be one of the consultation topics with participating private schools. Every effort should be made to accommodate needs of participating private schools, as allowable. After taking private school needs into consideration and accommodating them to the extent possible, final decision rests with the applicant public school district, which must provide its reasons for doing so in writing to the private school if it does not adopt the private school’s requested option.

1. **Are administrative costs calculated on the private school allocation, and is there a range that is considered "reasonable?”**

A reasonable amount of a private school’s equitable share can be utilized by the public school district to offset administrative costs of carrying out equitable service responsibilities. A reasonable amount could be in the range of 2%-5% of the equitable share.

1. **What if a private school does not use the funds, and we carry over the grant into a second year, are equitable share funds forfeited?**

Consultation on the use of equitable share funds should assume use of funds in the first school year. If all funds are not expended due to unforeseen circumstances, like ESSA grants, the equitable share will carryover over for private school uses in the next school year unless the private school declines further services.

1. **Can we modify private school forms that we use for the ESSA grant outreach and consultation?**

Yes, though a sample consultation outreach letter that covers both ESSER and ESSA participation is available on our website at <http://www.doe.mass.edu/federalgrants/esser/>. The Affirmation of Consultation form that is used for participating private schools is located on the same web page.

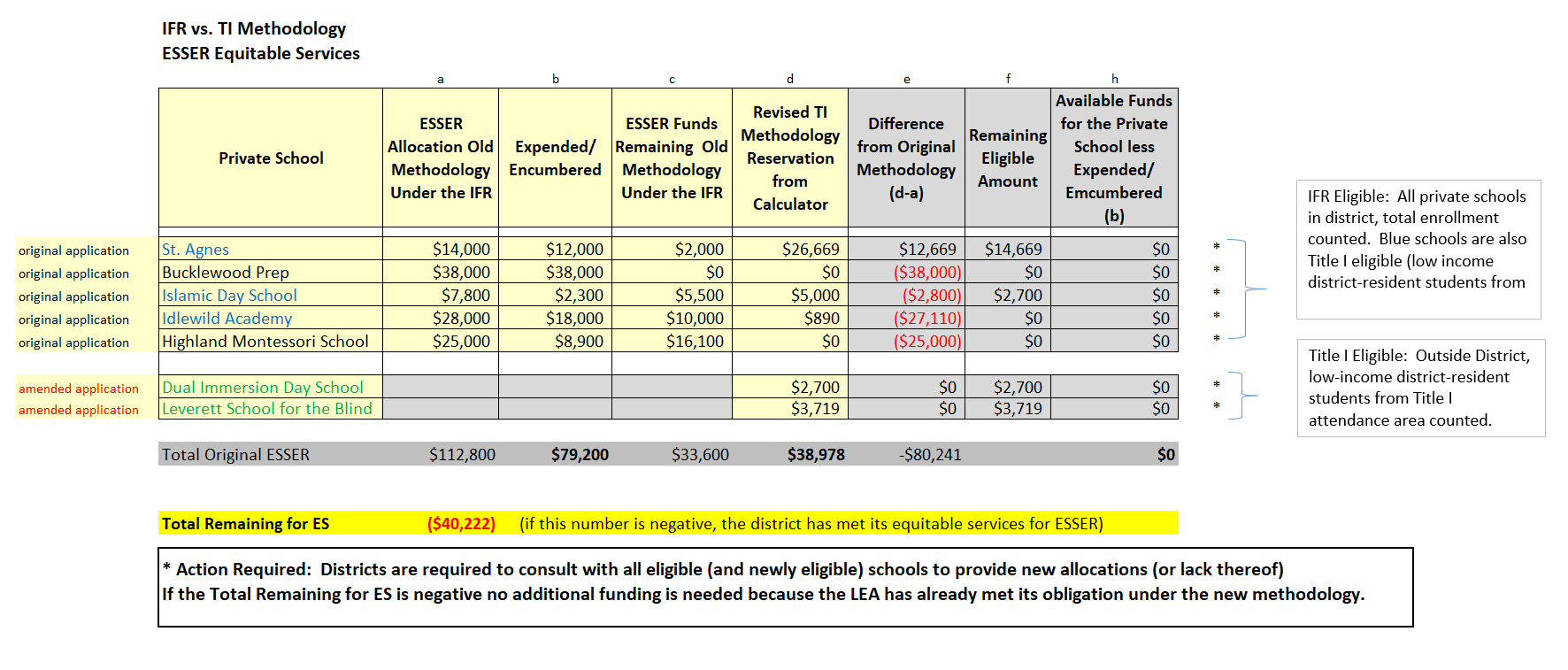
1. **Assuming consultation will take place virtually, how do we obtain signatures on the Affirmation of Consultation form?**

Signatures can be obtained by asking private school officials to sign the document and make a PDF or JPEG and send back to you.

1. **Our district followed the IFR methodology and has reserved and already spent $79,200 of ESSER funds for equitable services for eligible private schools. We have now recalculated using a Title I methodology, which reduced our equitable services reservation to $38,978, although the roster of eligible private schools has changed slightly. Do we need to reserve more for equitable services for the newly eligible schools under the Title I methodology? (added 11/20/20)**

No. If a district has already spent more than the amount of the new reservation, the district is not required to reserve any more money for equitable services. However, consultation obligations remain for all schools, those served under the IFR and any schools newly eligible for equitable services from your district pursuant to the Title I methodology. Any changes to equitable services trigger the district’s responsibility for renewed consultation with private schools it serves, even if it’s just to report that no funds remain.

In the example below, this hypothetical district reserved funds for 5 private schools in its district boundaries under the IFR methodology. The total reserved for equitable services, based on the entire K-12 enrollment of each private school, was $112,800 (see red circle).

By the time that the court ruled that districts should be using the Title I methodology to determine reservations for equitable services, this district had already spent $79,200 (see blue circle). The revised reservation for these schools under a Title I methodology is $38,978 (see green circle).  


**69A. What does a district do when it has provided services to a private school (Bucklewood Prep and Highland Montessori School from example above) that is no longer eligible under the Title I methodology? (added 11/20/20)**

**Services**: When this district recalculated using the Title I methodology based on its low-income students attending private schools inside and outside the district who would have attended a Title I school, two of the original Title I schools became ineligible (either they had no resident Title I students enrolled or none of those students qualified as low-income). The district should immediately discontinue providing services to private schools that are no longer eligible. See Question 73 for information on how to handle incurred costs for equitable services that were allowable under the IFR, but are now considered unallowable because of the court’s ruling.

**Consultation:** Even though this district has no obligation to provide further services, it does have an obligation to consult in good faith and explain the reasoning for the new outcome. Perhaps creating something like the chart above would be helpful to illustrate the circumstances. Speak with your DESE federal grants liaison if you would like a copy of the template DESE has created.

**69B. What does a district do when it has not met all of its obligations to private schools based on the Title I methodology, but it has spent more than is required for all equitable services? (added 11/20/20)**

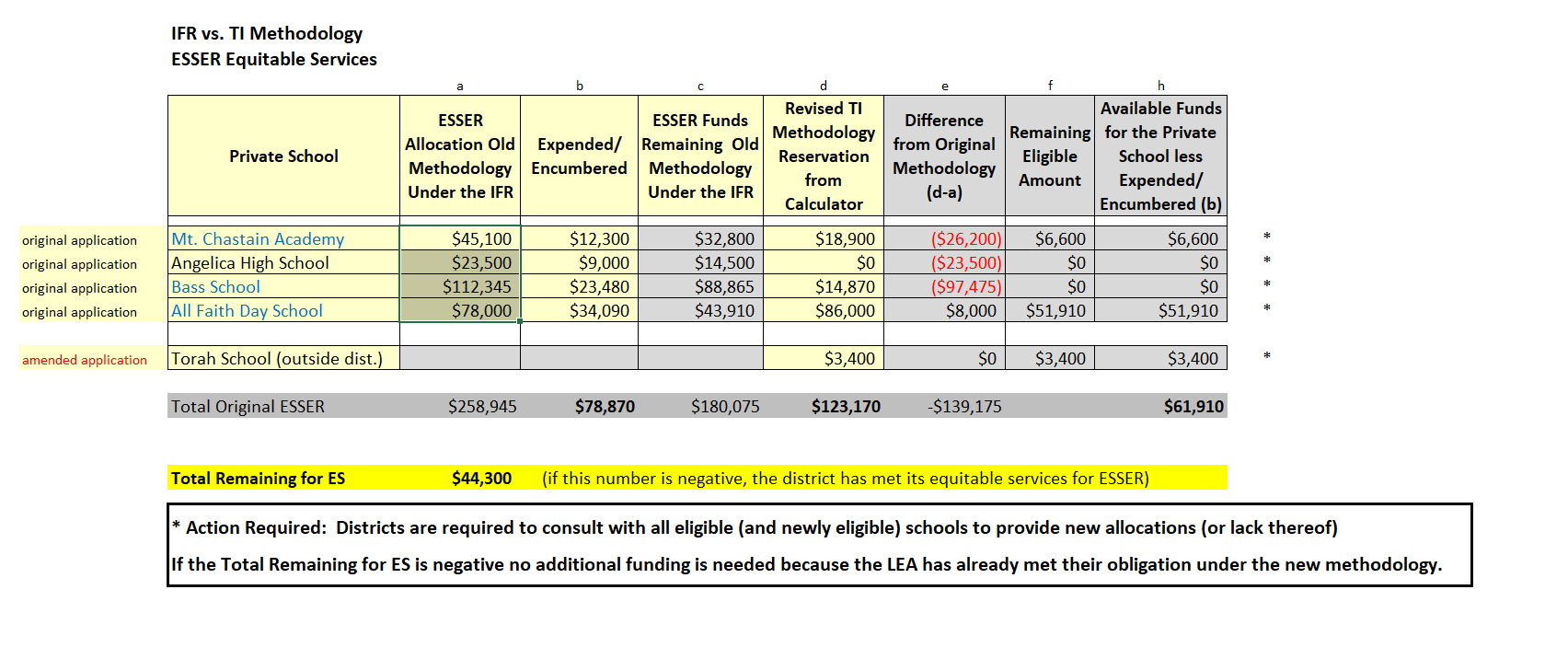
**Services:** In this example, the blue-lettered private schools remained eligible under the Title I methodology and the two green-lettered schools, outside the district, became eligible.

However, since the district has spent $79,200 on equitable services (more than the required $38,978), this district has no further obligation to provide equitable services, even though the private schools to be served have changed and amounts have changed. USED has said that it will not take adverse action against districts for following the IFR prior to notice of the court’s ruling against it (See [Letter from Secretary Devos to CCSSO, September 25 2020](http://blogs.edweek.org/edweek/campaign-k-12/Secretary%20DeVos%20Letter%20to%20Chief%20State%20School%20Officers%2009%2025%202020.pdf)). ESSER does not authorize spending more on equitable services than is articulated in the law (using the Title I methodology), however. Therefore, this district’s obligation for equitable services has been fulfilled.

**Consultation**: Even though this district has no obligation to provide further services to Title I eligible schools, it does have an obligation to consult in good faith and explain the reasoning for the new outcome. Perhaps creating something like the chart above would be helpful to illustrate the circumstances. Speak with your DESE federal grants liaison if you would like a copy of the template DESE has created.

1. **My district set aside money for equitable services under the IFR and has spent $78,870. We recalculated and our equitable services reservation went down to $123,170, but we still have $44,300 left to spend. However, when we refigured the amounts that should be allocated for services to the Title I eligible private schools, we do not have enough left to satisfy all who are eligible. What should we do? (added 11/20/20)**

To help answer your question, please see the example that follows and the subquestions and answers based on this fictitious district’s situation.



**Overview**: For this district, four private schools were originally eligible for equitable services using the IFR methodology for a total of $258,945 (red circle). Using the Title I methodology, three of the original four schools remain eligible for services (highlighted in blue lettering), and one out-of-district school is added, reducing the district’s total obligation for equitable services to $123,170 (blue circle). The district has spent $78,870 while the IFR was in effect (green circle), leaving an outstanding amount of $44,300 that can be spent for equitable services under the Title I methodology (purple circle). However, the total reservation for services that are due to Title I eligible private schools is $61,910 (orange circle), over $17,000 more than the district has left to spend. How should each category of private schools’ situations be handled?

**70A. What happens to the private school that is no longer eligible for services (Angelica High School) but already received services costing $14,500? (added 11/20/20)**

Because Angelica HS is no longer eligible, it should not receive any additional services from this district. The district must consult with Angelica High School to discuss why it will not be receiving additional services. See Question 73 for information on how to handle incurred equitable services costs that were allowable under the IFR but are now considered unallowable because of the court’s ruling.

**70B. What happens to the private that received more than it is entitled to under a Title I methodology (Bass School)? (added 11/20/20)**

The Bass School, while eligible under both the IFR and the Title I methodology, received almost $100,000 more than the Title I methodology requires.Therefore, this district should discontinue further ESSER equitable services for this school. This district must consult with the Bass School to discuss why it will not be receiving additional services. See Question 73 for information on how to handle incurred equitable services costs that were allowable under the IFR but are now considered unallowable because of the court’s ruling.

**70C. What happens to the private schools that are entitled to further equitable services under the Title I methodology (Mt. Chastain, All Faith, and Torah School) now that the equitable services “pot” has been reduced and cannot meet all of the remaining obligations? (added 11/20/20)**

**Consultation:** As to the insufficiency of remaining funds to provide all equitable services to the three eligible schools, consultation will be essential to working out a fair distribution of services. Prospectively spending more than $123,170 for equitable services is not authorized under the CARES Act/ESSER. As stated in the answer to the last question, filling out this chart (available from your liaisons) may be helpful in illustrating any changes. There may be a number of considerations that this district and private schools may discuss as part of consultations. Some possibilities follow.

**Factors that might be considered in allocating equitable services among the three eligible schools:**

* + **Per capita distribution**: The $44,300 could be allocated for services on a per capita basis using the number of Title I eligible low-income students in each of the three schools. The cost of services already provided to All Faith and Mt. Chastain under the IFR in making this calculation could also figure into this discussion.
  + **Non-ESSER CARES Act Funding**: Perhaps one or more of the three eligible private schools received additional CARES Act funding from the Governor’s fund (GEER) or another source and can manage with less ESSER equitable services than originally planned. Such schools may be willing to accept less in equitable services so that private schools without GEER funding may receive more ESSER equitable services.
  + **Out-of-District Private Schools**: Perhaps the Torah School received services from the district where it is geographically located when the IFR was in effect, and it would be willing to receive less or no ESSER equitable services from this district.

Ultimately, the district must conduct good faith, prompt, and transparent consultation with the private schools affected by ESSER equitable services changes in an attempt to meet needs as fairly and cooperatively as possible. [DESE’s ombudsman](mailto:ESEAequitableservices@doe.mass.edu) is available to help if districts and private schools reach an impasse. Ultimately, if agreement is not possible, the district may decide how to distribute the funds, but must provide a written explanation to private school officials.

1. **Once we calculate the equitable services reservation under the Title I methodology, are services available only for private school students from our district? (added 11/20/20)**

No. The CARES Act/ESSER prescribes the Title I methodology for determining the amount to be *reserved* for equitable services only. Once the equitable services “pot” has been established, services may be provided to any staff of students in the eligible private school so long as the expenses are necessary, reasonable, and allowable under ESSER (See [DESE’s Quick Reference Guide](https://www.doe.mass.edu/federalgrants/esser/qrg-113.docx)).

1. **Now that we are using the Title I methodology, what are our consultation obligations to private schools that are no longer eligible for services? (added 11/20/20)**

Even though your district has no further obligation to provide services, you do have an obligation to consult in good faith and explain the reasoning for any changes in service obligations to a private school. Perhaps creating something like the chart in shown above in Questions 69 & 70 would be helpful to illustrate the circumstances. Speak with your DESE federal grants liaison if you would like a copy of the template DESE has created.

1. **If a private school is no longer eligible for private school services because districts are now using the Title I methodology, must a district attempt to recover materials that have been provided to that ineligible private school? (added 11/20/20)**

Not necessarily. Attempting to recover materials and/or services during a pandemic may be unsafe, impractical, or, in the case of services provided, or items like used masks or used cleaning products, impossible. Moreover, USED has said that it will not take adverse action against districts for following the IFR prior to notice of the court’s ruling against it (See [Letter from Secretary Devos to CCSSO, September 25 2020](http://blogs.edweek.org/edweek/campaign-k-12/Secretary%20DeVos%20Letter%20to%20Chief%20State%20School%20Officers%2009%2025%202020.pdf)), which includes services and materials that districts had provided to private schools that are now considered ineligible or eligible for less. Furthermore, under federal law (GEPA 20 USC 1234(b), and the related regulation in EDGAR 34 CFR 81.33), when an unallowable expenditure is made (i.e. anything spent before September 4, 2020 in excess of the ***recalculated*** amount of equitable services), the recipient is not required to return any amount because of what are called “mitigating circumstances”. Mitigating circumstances include, for instance, when a district and private school were reasonably relying on erroneous written guidance. In this case, “erroneous written guidance” would arguably include the now-vacated Interim Final Rule that was in effect prior to September 4, 2020, thereby mitigating any obligation to recover unallowable expenditures made prior to September 4, 2020. DESE advises districts to take a reasonable and practical approach with respect to repossessing materials and supplies already in use by private school students. Districts should consult their counsel to assess their own course of action.

1. **How does the** [**guidance issued by the United States Department of Education on October 9, 2020**](https://oese.ed.gov/files/2020/10/Providing-Equitable-Services-under-the-CARES-Act-Programs-Update-10-9-2020.pdf)**, after the court ruling, affect the amount of equitable services and which schools are eligible? (added 11/20/20)**

[DESE’s notice dated October 1, 2020](https://www.doe.mass.edu/federalgrants/esser/?section=equitable-services) advising districts of its equitable services obligations as a result of the court ruling that vacated the IFR will not be changed as a result of USED’s guidance of October 9. DESE believes its October 1st notice comports with the CARES Act as well as the court’s ruling as to allocation and eligibility for equitable services under the CARES Act, ESSER in particular.

**The following sections are devoted to questions about existing ESSA funds (not about funding streams from the CARES Act)**

## Title I, Part A:

1. **We currently offer before/after school tutoring to students who qualify. These sessions were done face-to-face at school and in groups. Does DESE have any guidance/opinions about continuing with tutoring virtually or via another platform during school closures? (updated: 5/5/20)**

Please see Commissioner Riley’s suggested guidelines set out in his March 26th **[Remote Learning Recommendations During COVID-19 School Closures](http://www.doe.mass.edu/covid19/on-desktop/remote-learning/)** and the April 24th[**Updated Remote Learning Guidance**](http://www.doe.mass.edu/covid19/on-desktop/2020-0424updated-remote-learning.docx)to district and school leaders. Regardless of the shape or form or vehicles used by your district and schools to meet the holistic and educational needs of your students and families, your Title I resources should be used to provide additional guidance and support for Title I eligible students to help ensure their well-being and success during school closure. All guidance and resources related to Learning at Home are being posted, [here](http://www.doe.mass.edu/covid19/learn-at-home.html).

1. **We are ensuring access and accessibility to instruction for our Title I students at this point. Is there a specific district responsibility for maintaining the same level of targeted assistance instruction during this time of school closure? (updated: 5/5/20)**

Unlike special education services, Title I service is supplemental and not required. Therefore, there is no specific requirement that a certain level of services be maintained. What’s important now, however, is to provide students with guidance and support while schools are closed. Please see Commissioner Riley’s suggested guidelines to school districts on [**Remote Learning Recommendations During COVID-19 School Closures**](http://www.doe.mass.edu/covid19/on-desktop/remote-learning/)and the April 24th[**Updated Remote Learning Guidance**](http://www.doe.mass.edu/covid19/on-desktop/2020-0424updated-remote-learning.docx)**.** Title I resources should be used for allowable expenses in support of these recommendations to provide additional guidance and support for Title I eligible students to help ensure their well-being and success during school closure. Consult the [Grants Procedural Manual](http://www.doe.mass.edu/grants/procedure/manual.html) for guidance on when grant amendments are required. To amend your grant, contact your federal grants [liaison](http://www.doe.mass.edu/federalgrants/liaisons.xlsx) to have the grant opened for amendment in EdGrants.

1. **There are some students across the district that are in need of materials and supplies that aren't in Title I schools. Is it possible to use our funds to help support non-Title I schools?**

Title I, Part A focuses on the concept of *eligible students*. Not all students in a district are

eligible to participate in a program supported with Title I, Part A funds. Students enrolled in non-Title I schools are not eligible. Therefore, in this situation, the district cannot use Title I funds for this purpose in non-Title I schools and non-Title I students. Consider using Title IVA funding, which may be used to provide students with a well-rounded education.

1. **Is there a ceiling amount for Title I Carryover funds and when is the request form due?**

In the first year of the Title I grant, 85% of the grant should be expended. Under usual circumstances waivers of this limit are available for districts once every three years. Under the recently passed CARES Act, Massachusetts has been approved for a blanket waiver, which gives us and districts the ability to carry over more than 15% of their FY20 Title IA funds specifically for the 2020-2021 school year. (See answer to question 5 above.)

1. **If our homeless students are experiencing new or more severe hardships, may we increase our reservation of Title IA funds for these needs?**

Districts may review their TIA budget, and if they see an emergent need under the current situation to allot additional funds to the district’s Title I homeless reservation, they are free to do so. Please file a budget amendment to reflect changes. Note that increasing this allocation may affect allocations to Title I eligible schools.

## Title II, Part A:

1. **We will likely provide our staff with virtual professional development for providing remote learning opportunities for students. Is this allowable under Title II, Part A?**

Yes, virtual professional learning is an allowable cost under Title II, Part A.

1. **Must virtual professional development meet the ESSA definition of high quality, sustained PD opportunities? (added 5/5/20)**

No, DESE received a waiver of adherence to the ESSA definition of professional development. Normally, professional development activities supported with ESSA funds must, among other things, be sustained, intensive, and collaborative​. With ED’s waiver, districts may use federal grant funds to support shorter-term professional development as long as they are otherwise allowable under the relevant program​.

## Title III, Part A:

1. **Some of our community-based organizations were wondering if we can provide parent literacy virtually. Some of the EL teachers have also asked if they can continue some afterschool programming through Zoom or Google Hangouts. Is this allowable with Title IIIA funds?**

Yes, this is an allowable use of Title IIIA funds.

1. **Can a district use TIII funds to pay for a family communication platform to help EL families get easy-to-understand information about the rapidly changing educational environment during this crisis?**

Local funds should be used to support this service. If this is a challenge, consider using Title I funds, if these students are Title I eligible.

## Title IV, Part A:

1. **May Title IVA funds be used to purchase Wi-Fi hot spots, internet, etc.?**

Yes. Title IVA funds may be used for expenses related to distance learning if it is allowable and consistent with the purposes of at least one of the three content areas (in this case well rounded or effective use of technology), and if it is reasonable, necessary and allocable to the grant. Please note that the CARES Act waivers obtained from USED lift the 15% cap on expenditures for technology infrastructure for funds spent for Effective Use of Technology and lift the 20% expenditure requirements for the other two content areas for the 2019-2020 school year so that Title IVA funds can be used to best meet district needs.

1. **I would like to allocate Title IVA funds to address these extraordinary COVID-19 circumstances by using these funds to support childcare of essential workers so they may protect the health and safety of students, staff, and our communities.**

Title IV-A funds may not be used for childcare expenses as it is not a regular activity of the district’s educational program. It’s possible that a district will be able to use money from the CARES Act funding stream if the expenditure fits within one of the allowable categories.

1. **In Title IVA -- I know there is an up-to 15% qualifier on using these funds to support tech infrastructure and platforms. Might this be relaxed if funds need to be redirected for remote schooling?**

Under the recently passed CARES Act, Massachusetts applied and has been granted the ability to waive the 15% spending limit in Title IV, Part A to purchase technology infrastructure for FY2020 and any available FY2019 carryover funds. (See answer to question 18 above.)

## ESSA Grants: Equitable Services

1. **What is the district’s responsibility regarding consultation for equitable participation considering the changes with COVID-19? (updated: 5/5/20)**

It is always the expectation that districts and private school officials are consulting with each other throughout the school year (20 USC 6320 and 7881). During this pandemic, the typical face-to-face meetings are likely unsafe; therefore, districts and private school officials should consider meeting virtually or over the telephone. Districts should attempt outreach to private school officials to share information about services that had been agreed to but are not feasible under current conditions, as well as possible alternatives now or in the future. Additionally, spring is when districts need to reach out to eligible private schools to offer consultation regarding participation in the next school year’s grant programs. To the extent possible, continue to follow the [suggested timeline](http://www.doe.mass.edu/federalgrants/resources/equitableservices-essa/timelines.docx) for private school outreach.

It’s important to note that funding from the CARES Act (ESSER Fund) is subject to equitable participation as well. Therefore, we recommend that districts and private schools engage in consultation from the perspective of identifying student needs, as there will potentially be various funding streams in the mix (i.e. FY19 carryover, FY20 carryover, FY21 ESSA funds, CARES Act funds). See the ESSER resources page for further guidance on equitable participation requirements.

1. **Many private school services have been cancelled due to the pandemic, should we delay all private school services until next school year? (updated: 5/5/20)**

Given that public and private schools are closed, services to private school students and staff may be disrupted. Additionally, some services may have been cancelled, and there may be changes to the types of services provided. Districts and private school officials should engage in consultation to assess the situation and determine a mutually agreeable plan. Unspent FY20 equitable share funds should be carried over for equitable services for participants in the 2020-21 school year.