ESSER Funds: 
Question and Answers

General
1. Are ESSER Funds part of the CARES Act?
Yes. The federal Coronavirus, Aid, Relief, and Economic Security (CARES) Act was signed into law on March 27, 2020. Included in the CARES Act was funding for Elementary and Secondary School Relief (ESSER). Washington received a total of $216 million in ESSER funds.
   a. 90% of the total is to be awarded to districts using the Title I, Part A funding formula.
   b. 10% of the total is retained at the state level for disbursement by the state education agency (SEA).

2. Do districts need to apply for ESSER Funds?
Yes. A district must apply through the Office of Superintendent of Public Instruction’s (OSPI) ESSER iGrants Form Package, FP 975, in order to receive an ESSER formula subgrant.

Distribution
3. Will funds be distributed based on a formula? And, will funds be distributed to all districts or only to those that apply?
The original ESSER funding included formula funds (90% of the state’s full allocation) to be allocated to districts based on the district’s Title I, Part A allocation. Districts are required to submit an application to receive ESSER funds. The 90% was identified to be provided to districts that participated in the 2019–20 Title I, Part A program.

As of June 16, 2020, the Office of Financial Management (OFM) has approved OSPI to release 80% ($156,162,526) of the 90% ($195,203,202) of the ESSER funds to districts. The remaining 20% of the district’s funds ($39,040,640) will be released mid-August.

OFM has released $433,785 of the 10% of ESSER funds which were to be retained by OSPI for disbursement. These released funds will be provided to those school districts eligible to receive Title I, Part A funds but have declined those funds.

Allocations
4. Where are the ESSER fund allocations posted for each district?
District allocations are available on the ESSER Fund Spreadsheet.
Allowable Uses

5. Does OSPI have expectations for school district uses of ESSER funds?
Yes. OSPI is following a process to evaluate and prioritize our supports and expectations for school districts as a parallel exercise to the work school districts have engaged in this spring to narrow and focus educational delivery. The following is an articulation of our commitments for 2020–21, and we expect districts will make these priorities in their work.
   a. Support Students Furthest from Educational Justice
   b. Prepare for Health and Safety in 2020–21
   c. Invest in Connectivity and Hardware
   d. Leverage Local Expertise and Provide Training

Details to expand upon each of the four priorities can be found on the OSPI’s Priorities for ESSER Funds document.

6. Can districts reimburse themselves through ESSER for COVID-19-related expenses?
Yes. Districts may use ESSER funds as long as the costs are within the allowable uses of these funds.

7. Is hazard pay an allowable use of ESSER funds?
Yes, under certain circumstances. Districts may use ESSER funds for bonuses or additional pay, such as hazard pay, only when such expenses are related to disruptions or closures resulting from COVID-19 (Part B: Programmatic, Fiscal, and Reporting Assurances [#7] of the SEA’s Certification and Agreement to the U.S. Department of Education).

8. Can ESSER funds be used to backfill salaries?
Yes. Among the allowable uses of ESSER funds are "Other activities that are necessary to maintain the operation of and continuity of services in districts and continuing to employ existing staff of districts." Districts may use ESSER funds for any allowable expenditure incurred on or after March 13, 2020, the date the President declared the national emergency due to COVID-19.

9. What are the allowable uses of ESSER funds?
Districts have broad flexibility in the allowable use of ESSER funds. OSPI has outlined Priorities for ESSER Funds. In addition, districts may use funds for the following activities (ESSER Funds, Section 18003):
   - Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.
   - Activities to address the unique needs of low-income children or students, children with disabilities, English learners, students of color, students experiencing
homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population.

- Providing mental health services and supports.
- Providing principals, teachers and others school leaders with the resources necessary to address the needs of their individual schools.
- Planning for and coordinating during long-term closures, including how to provide meals to eligible students, how to provide technology for online learning to all students, how to provide guidance for carrying out requirements under IDEA (20 U.S.C. 1401 et seq.) and how to ensure other educational services can continue to be provided consistent with all federal, state, and local requirements.
- Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the private school that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and students with disabilities, which may include assistive technology or adaptive equipment.
- Coordination of preparedness and response efforts of districts with state, local, tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to coronavirus.
- Training and professional development for staff of the district on sanitation and minimizing the spread of infectious diseases.
- Activities authorized by the Every Student Succeeds Act (ESSA).
- Activities authorized by the Individuals with Disabilities Act (IDEA).
- Activities authorized by the Adult Education and Family Literacy Act.
- Activities authorized by the Carl D. Perkins Career and Technology Education Act of 2006.
- Activities authorized by subtitle B of Title VII of the McKinney-Vento Homeless Assistance Act.
- Developing and implementing procedures and systems to improve the preparedness and response efforts of private schools.
- Purchasing supplies to sanitize and clean the facilities of a private school.
- Other activities that are necessary to maintain the operation of and continuity of private school services.

10. Can a district facing severe financial crisis due to declining state or local funds use federal funds to provide basic, general education services?

ESSER funds must be used for the allowable purposes outlined in question #9 of this document. Initial disbursements shall be based upon COVID-related expenditures. Lost revenue for programs such as child nutrition and child care are allowable claims to make against ESSER funds. ESSER funds can be claimed for reimbursement in basic education programs provided that the costs seeking reimbursement align with the allowable usages and therefore were not basic education services funded by the state.
Timeline

11. What is the timeframe for expending ESSER funds?
ESSER funds may be used for allowable activities that occurred on or after March 13, 2020. ESSER funds are available for obligation by districts through September 30, 2022, which includes the Tydings period (General Education Provisions Act §421[b][1]).

12. Is there a deadline by which OSPI must award ESSER funds to subrecipients?
Yes. OSPI must award ESSER formula subgrants to districts within one year of receiving the state allocation. OSPI must also make awards with its SEA reserve within one year of receiving the state allocation. Any funds that the SEA fails to award by the one-year deadline must be returned to the U.S. Department of Education (ED) for reallocation consistent with the CARES Act.

Requirements

13. Are ESSER funds subject to “supplement not supplant” requirements?
No. The “supplement not supplant” restrictions do not apply to ESSER funds.

14. Are ESSER funds subject to maintenance of effort (MOE) requirements?
Yes. Each SEA that accepts ESSER funds must maintain support for elementary and secondary education in fiscal years 2020 and 2021, at least at the level of such supports that is the average of the state education supports provided in fiscal years 2017, 2018, and 2019. ED may grant a waiver from this requirement if the SEA can demonstrate precipitous decline in resources. OSPI will monitor financial resources available for education in coming years to determine whether a waiver will be necessary.

15. Are ESSER funds Title I, Part A funds and therefore subject to Title I, Part A requirements?
No. While ESSER funds are distributed based on the Title I, Part A formula, these funds are not Title I, Part A funds nor subject to Title I, part A spending rules. ESSER funds will not count toward Title I, Part A carryover limits and are not limited to Title I, Part A eligible students or schools. School districts that receive ESSER funds are required to provide equitable services to eligible students and teachers in private schools, in compliance with Section 1117 of the ESEA.

16. Will time and effort be required if a school district uses ESSER funds to pay for salaries?
Yes. As with any federal grant, time and effort reporting is required. An ESSER funds grantee must maintain appropriate records and cost documentation as required by 2 CFR §200.302 (financial management), 2 CFR § 200.430(i) (standards for documenting personnel expenses), and 2 CFR §200.333 (retention requirements for records) to substantiate the charging of any compensation costs related to interruption of operations or services.
17. Does the district application for ESSER funds require a presentation to the local school board or signature of the board prior to submittal of the application?
School districts are required to follow applicable local policies and protocols. ESSER fund applications can be submitted with the signature of the superintendent or district leadership authorized to sign grant applications.

18. What are the district’s obligations for conducting a needs assessment for planning their use of their ESSER fund allocation?
There is not a specified requirement to conduct a comprehensive needs assessment for these funds. Districts may use their allocation to address needs associated with COVID-19 and allowable under Section 18003(d) of the ESSER fund (see response in question #6). Districts should identify their needs when planning how to use the funds and will include their most critical need(s) in the ESSER iGrants application. OSPI will share the critical needs identified by school districts in ESSER quarterly reports which are required by ED.

Charter Schools
19. How will OSPI determine allocations for Title I, Part A charter schools?
ESSER funds will be determined on the same basis as all other public schools. The funds will be allocated based on the participating Title I, Part A charter schools. Charter schools that will open in 2020–21, as well as current charter schools with an expanded student population, will receive an ESSER allocation.

Private Schools
20. Must districts that receive ESSER funds provide equitable services to private schools?
Yes. Districts that receive ESSER funds are required to provide equitable services to students and staff in private schools, in compliance with Section 1117 of the ESEA. Control of funds reserved for equitable services and items purchased with the funds must remain under public school district control. Districts are required to provide equitable services to public and private school students and may use funds to address any needs associated with continuing to provide educational services, such as remote learning, while school campuses are closed, and developing and implementing plans for return to normal operations (ESSER Funds Section 18003).

21. Which private schools must be provided an opportunity to participate in equitable services under ESSER funds?
All Title I, Part A participating, state-approved, not-for-profit private schools serving district students during the 2019–20 school year. A Private School Data Spreadsheet listing eligible private schools, listed by district, is included in iGrants Form Package, FP 975.

22. May a private school be provided ESSER funds?
No. Districts are not permitted to reimburse private schools for activities that were paid for by the private school and private schools are not eligible to receive federal funds. However, under
the CARES Act, districts may reimburse COVID-19 related expenditures that occurred on or after March 13, 2020.

23. Can a private school have COVID-19 related expenses that occurred on or after March 13, 2020, reimbursed?
For a private school to have COVID-19 related allowable expenses reimbursed, the private school will need to determine the status of their COVID-19 related invoices. If the invoice has been paid by the provider, the private school may work with the provider to issue a refund and ask the provider to invoice the district. If the invoice has not been paid, the private school may ask the provider to re-issue the invoice to the district for payment.

This process and the allowability of expenses must be addressed during the consultation between the private school and the district. An agreement between the private school and the district must be made before the district provides reimbursement for any services allowable for COVID-19 related expenses.

24. Will the district use the ESEA Private School Affirmation of Consultation form and will the same documentation process be used?
No, the same process is not followed. However, consultations between the district and the private schools listed on the Private School Data Spreadsheet should take place no later than September 15. The district must document the equitable service activities in which each private school will participate. This evidence can be part of the OSPI ESSER Consultation form or an email between the district and the private school that contains specific information about the agreed upon ESSER services. This documentation is not sent to OSPI, uploaded to the Education Data System (EDS), or to FP 975, but should be kept in the district administrative offices for any auditing or monitoring purposes.

Other

25. How do we determine the number of children who are from low-income families and attend private school for the purpose of calculating the proportionate share under Title I, Part A?
The proportionate share for determining the set-aside for equitable services is the same as that for the 2019–20 school year established on page 3 of the Title I Part A form package, FP 201. This data is included in the Private School Data Spreadsheet which is located on page 2 of the ESSER iGrants Form Package, FP 975.

26. How do we account for students that attend private schools outside of school district boundaries?
OSPI has calculated the number of private school students who attend a private school outside of the district’s boundaries based on information included in a district’s 2019–20 Title I, Part A iGrants application, form package FP 201. The district is responsible for providing the out-of-district private school with eligible Title I, Part A students a proportional share of the
ESSER funds. This data is in the Private School Data Spreadsheet, which is located on page 2 of the ESSER iGrants Form Package, FP 975 on behalf of the district, in accordance with the district’s local policy.

27. **What other funds are available besides ESSER?**
If the district still has financial needs after the ESSER funding source has been depleted, they should contact OSPI’s federal programs offices, the Special Education division, and/or the Grants office to consider various allowable activities under ESSA and the Individuals with Disabilities Education Act (IDEA).