

**ESSER II Webinar Questions – Updated 04/12/2021**

**General**

**1. What allowable expenses in 2020 can be now covered by ESSER II funds?**

Please see the allowable activities with ESSER funds:

All existing allowable use areas from ESSER I remain, with three additional use areas in bold below:

- Any activity authorized by the ESEA of 1965, including the Native Hawaiian Education Act and the Alaska Native Educational Equity, Support, and Assistance Act (20 U.S.C. 6301 et seq.), the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.) (“IDEA”), the Adult Education and Family Literacy Act (20 U.S.C. 1400 et seq.), the Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301 et seq.) (“the Perkins Act”), or subtitle B of title VII of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11431 et seq).
- Coordination of preparedness and response efforts of local educational agencies 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.
- Providing principals and other school leaders with the resources necessary to address the needs of their individual schools.
- 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.
- Developing and implementing procedures and systems to improve the preparedness and response efforts of local educational agencies.
- Training and professional development for staff of the local educational agency on sanitation and minimizing the spread of infectious diseases.
- Purchasing supplies to sanitize and clean the facilities of a local educational agency, including buildings operated by such agency.
- Planning for and coordinating during long-term closures, including for 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 the Individuals with Disabilities Education Act (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 local educational agency 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.
- Providing mental health services and supports.
- 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.
- Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness and children and youth in foster care, of the local educational agency, including by:
  - Administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting student's academic needs, including through differentiating instruction.
  - Implementing evidence-based activities to meet the comprehensive needs of students.
  - Providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment.
  - Tracking student attendance and improving student engagement in distance education.
- School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.
- Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.
- 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.

**2. Would MDE recommend using all of an allotted allocation for one cost activity?**

LEAs should make sure that funds are allocated to meet the needs of the LEA. The MDE cannot place any stipulations on how the LEA must spend the funds outside what is required by law.

**3. Could you please address what Indirect Cost can be used for?**

Indirect cost funds may be used at the discretion of the LEA to support costs that cannot be directly tied to the grant program.

**4. To clarify, we can go back to March 13, 2020 to reimburse district for substitute teachers required for COVID leave?**

Yes, this is an allowable expense for ESSER I and ESSER II.

**5. Can the district hire someone to be the administrator for these ESSER II funds?**

The LEA may reserve funds to administer the grant program. There is no cap on the percentage that can be used. If the LEA determines that there is a need then the LEA could hire an administrator to manage the ESSER grant program.

**6. If we are planning to operate a summer school in June, is it ok to have it as a pre-award cost on ESSER II?**

If the LEA operates a summer school, there will not need to be a pre award cost approved. The LEA has time to submit its application for approval and prepare for the program.

**7. Can you talk about indirect cost?**

The ESSER program does not have a Supplement Not, Supplant requirement which gives LEAs the flexibility to use either the Restricted or Unrestricted Indirect Cost Rate. The LEA has already negotiated both rates with the MDE Office of School Financial Service. The Unrestricted Rates are typically higher because of the calculation that is required. Whether the LEA decides to use the Unrestricted or the Restricted rate, the charge and collection of these funds do not change.

**8. We have Cost Pool currently. Will these funds be allowed to be transferred to Cost Pool?**

The LEA does have the flexibility to pool the funds reserved for administration into the consolidated Cost Pool. The ESSER application within MCAPS does not allow this feature. The LEA will have to budget a Transfer Out in the ESSER Application in the amount that will be contributed to the LEA's Cost Pool Budget. Within the LEA's Accounting System, the Cost Pool Fund should budget a total to include the amount from the MCAPS Cost Pool plus the amount that is transferred from the ESSER program. The LEA will have to remember to request funds from the ESSER grant for the amount that is being transferred into the Cost Pool. It will be important to revise the LEA's policy and/or procedures to include a process to account for the budgeting and requesting of funds from the Cost Pool that will now include the ESSER grant program.

**9. When can we start spending ESSER II funds?**

The LEA may begin to spend ESSER II funds now. Allowable costs that were incurred beginning March 13, 2020 are reimbursable under this program. Please remember that the costs must be reasonable, allocable, and necessary to prevent, prepare for, and respond to the COVID Pandemic. Any cost that are deemed to be unallowable will not be reimbursed under this program.

**10. Can these funds still be spent for CTE needs? I know there is a CTE project out there, but it is much less than these funds,**

ESSER program allow any activity authorized by ESEA, IDEA, AFFLA, Perkins (CTE), or McKinney-Vento as long as the activity meets the purpose of the ESSER program (prevent, prepare for, and respond to the pandemic).

**11. Must we allocate funds to school sites or can we purchase from district and disburse to schools as needed?**

MDE recommends that the LEA budget at the school site as much as possible. Remember that there is calculation of the Expenditure Per Pupil by school. If funds are not budgeted at the school site, the Expenditure Per Pupil by school will be heavily skewed.

**12. Some of our projects may be different than ESSER I. If the planned expenditures for ESSER II are different from ESSER I, we will not be able to expend all ESSER I prior to ESSER II. Is this, okay?**

There is no requirement to expend ESSER I prior to ESSER II; but please keep in mind the obligation deadline for each program. The LEA must obligate funds for ESSER I by September 30, 2022 and ESSER II by September 30, 2023.

**13. How can school districts reimburse for costs incurred from March 2020 through June 2020?**

Mississippi Office of the State Auditor: "The ESSER II Grant Agreement was not in effect last fiscal year; while the money can be used to reimburse prior year expenses, the revenue was not available or recognizable until the grant agreement was signed (GASB 34), so the schools SHOULD NOT enter prior period adjustments for any expenditures that were used to reimburse prior period expenses; this item should be a reconciliation performed on the SEFA to Financial Statement level, and disclosed in the notes, but the schools should not enter prior period adjustments. The memo sent by MDE is advising them to take an approach that is against accounting standards and GASB. Please issue a correction on this matter to all the school districts. Our office will not be able accept a report that has a prior period adjustment for ESSER II funds, as it will be most likely be material, and a prior period is a departure from GAAP, so we wanted to get this issue resolved quickly.

To explain further, on this fiscal year's financial statements the expense is a reimbursement of revenue, and a current year federal expenditure. So, the SEFA would recognize the expenditure this year – the expense is not the actual item purchased, the expense is the reimbursement to the school.” **(Updated 04/12/2021)**

- 14. Reasonableness--shouldn't this be thought about in a way that some precautions we are taking now may be great ideas to continue indefinitely? i.e., social distancing has basically eliminated the flu virus this year, so why would we not benefit from having more buses with fewer students indefinitely, not just 2 years?**

The overall purchase must be used during the grant period. When considering cost and comparing leasing, the cost analysis should consider the useful life of the project as well as maintenance, insurance, and any other incidentals that are involved with the expenditure type.

- 15. You mentioned that all applications are public. Where can we see these applications?**

Anyone can go to MCAPS and see applications that have been approved by the superintendent and revisions that have been approved by MDE. A password to MCAPS is not required to review this information. The MDE Document Library is also public and does not require a password to access this information.

- 16. What do you mean when you say, "administrative costs?"**

Cost related to the administration of the ESSER grant. Cost include travel, supplies, salaries, benefits, etc. associated with planning, directing, coordinating, and managing the ESSER grant program.

- 17. Can we fund Pre-K with ESSER II funds because we lost our grant due to Covid?**

If the LEA experience loss of funding due to COVID-19, then ESSER funds can be used to maintain the operation and continuation of the PreK service.

- 18. Are we going to be able to add the administrative costs to the cost pool?**

See response in question #8.

- 19. What is percentage we should not exceed for administrative costs?**

There is no administrative cap on ESSER funds.

- 20. Can we use ESSER II funds to match another COVID related grant?**

Refer to 2 CFR 200.306 requirements for cost sharing or matching.

- 21. Do we have to prove MOE with dollars?**

As a condition for receiving its full allocation in any fiscal year, for covered programs under the Elementary and Secondary Education Act of 1965 (ESEA) as reauthorized and amended by the Every Student Succeeds Act (ESSA) of 2015, the LEA must maintain its own state and local fiscal effort in accordance with Section 8521, ESEA. This

requirement is known as maintenance of Effort (MOE). See link below for the calculation of MOE.

<https://www.mdek12.org/sites/default/files/documents/OSF/FETSIInformation/title-i---maintenance-of-effort.pdf>

There is no MOE requirement for ESSER I and II.

**22. If the roles are the same as ESSER I, do we have to do anything in the roles?**

No, the LEA should only update roles in MCAPS where there are personnel changes.

**23. Can Funds be used to revise the K-12 curriculum to include virtual learning? Can funds be used to purchase Covid testing for students and staff?**

Yes, ESSER funds may be used for K-12 curriculum if it aligns to the purpose of the ESSER program which is to prevent, prepare for, and respond to the pandemic.

Covid testing should be administered by an official healthcare provider.

**24. Can we hire social workers?**

Yes, if the social worker is used to prevent, prepare for, or respond to the pandemic.

**25. Can we use the same fund code for ESSER II (2590)?**

ESSER II fund code is 2594.

**26. Can we budget funds to CTE sites and the alternative school sites?**

Yes, please email [federalprograms2@mdek12.org](mailto:federalprograms2@mdek12.org) if the LEA need the location set up in the MCAPS ESSER application.

**27. Where can we find the application?**

MCAPS-2021-Elementary and Secondary School Emergency Relief II.

**28. Can ESSER II be used for class size reduction?**

Yes, if the class size reduction aligns to the purpose of the ESSER program which is to prevent, prepare for, or respond to the pandemic.

**29. Will ESSER III follow the same guidance as ESSER II?**

USDE has not released guidance on ESSER III at this time.

**30. How can a district reimburse an approved allowable expenditure in the prior fiscal year?**

The LEA must make a prior year adjustment and seek specific guidance from its auditor. Also, see response in question 13.

- 31. Should Professional Services be included in the Budget and should a single application form be completed for work on multiple projects.**

Yes, the professional services should be included in the estimated cost on both the form and MCAPS budget. A single ESSER II Construction Approval form could include multiple projects.

- 32. For clarity, it's encouraged that all projects are budgeted by school.**

Yes, so the per-pupil expenditure report won't be skewed.

- 33. If the state pays for SPED units but the district picks up benefits and local supplement, would using ESSER II funds for that purpose be supplanting? We are only going to use those extra funded SPED units at the request of teachers due to sped learning loss.**

There is no supplanting provision with ESSER funds.

- 34. What is the ESSER II fund expiration date?**

ESSER II must be obligated by September 30, 2023 and liquidated by December 2023.

## **Building Related and Construction**

- 35. Would ESSER III for construction be similar to ESSER II requirements?**

USDE has not released any guidance at this time.

- 36. Would running a water line to a cafeteria to install a bottle filling station be considered construction?**

Per the MS Code Section 31-7-1(e), Construction is defined as the process of building, altering, improving, renovating or demolishing a public structure, public building, or other public real property. It does not include routine operation, routine repair or regularly scheduled maintenance of existing public structures, public building or other public real property. Running a water line to install a new bottle filling station would be a renovation to the building and deemed by state law to be a construction project.

- 37. Can we use these funds to update our exterior doors and the electromagnetic locks (the badge system)?**

This does not seem to be an expense that meets the intent of the program which is to prevent, prepare for, and respond to the COVID Pandemic.

- 38. Was construction allowed under ESSER I? If so, how does that work with the prior approval?**

No, school facility repair and improvements are only listed under ESSER II as an allowable activity.

**39. Can toilets and sinks with handles be replaced with motion sensor toilets and sinks?**  
The LEA can upgrade to touchless devices/equipment to suppress the spread of the virus to prevent, prepare for, and respond to the pandemic.

**40. Does ANY work that may fall into "Capital Improvements" be pre-approved even if it is not a construction project?**  
We strongly encourage the district to review the definition of Construction that is outlined in question #36. Any capital improvement that meets the definition outlined in the state law, would need to have pre-approval from the MDE. Also, if the district is unclear, please send an email to provide more details to receive a response on the specific capital improvement.

**41. Should the architect for a project be paid from local funds since state purchase laws do not require them to be bid to engage? If so, is it ok to split fund, architect local and project from ESSER II?**  
There is nothing in the law that would prevent the LEA from using multiple funding sources to support the project.

**42. Will lighting projects, window replacement and improving communication systems in each school be allowable?**  
All projects funded with ESSER must address how the LEA will prevent, prepare for, and respond to the pandemic. For example, window replacements to improve the air quality is an allowable activity.

**43. Can you please define "Construction"?**  
See response in question #36.

**44. Do the Build American Act apply to construction with ESSER 2?**  
The Build American Act is applied to the Department of Transportation. The federal grant programs are required to follow 2 CFR 200.322 "Domestic preferences for procurements" which requires the LEA to the extent practicable provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the US (including but not limited to iron, aluminum, steel, cement, and other manufactured products).

**45. Will we be able to purchase touchless water fountains as well as under sink water heaters?**  
The touchless water fountain is allowable; however, the CDC guidelines do not require hot water to prevent the spread of the coronavirus.

**46. Will we be able to do some roofing work on our buildings?**  
All construction projects funded with ESSER II must address how the LEA will prevent, prepare for, and respond to the pandemic. The roofing repairs and replacement is



normal maintenance of the building that would not meet the intent and purpose of the ESSER II program.

- 47. I see a lot of people talking about construction and renovation, including roof repairs. Would those need to be related back to COVID to be allowable?**

Construction as defined in Question #36 is allowable, but please keep in mind that the construction project must prevent, prepare for or respond to the COVID Pandemic. A construction project that consists of **only** roofing repairs would not be allowable.

- 48. What about the purchase of portable classrooms for social distancing and class size reduction?**

Yes, ESSER funds can be used to purchase trailers or modular units if such purchases are necessary to create more safe learning spaces due to COVID (e.g., for more effective social distancing). As with all costs, it must be reasonable and necessary.

- 49. Could the construction of additional classrooms and the buying of additional school buses to promote social distancing be allowable under ESSER II?**

In the case of such large purchases, it may be beneficial for the LEA to do a cost analysis comparing the cost of constructing or buying with the cost of leasing.

- 50. Are water filling stations allowable?**

Yes, if the water filling stations have been deemed by the LEA to be necessary to prevent, prepare for and respond to the COVID Pandemic.

- 51. What does construction look like?**

See response in question #36.

- 52. Can we use ESSER II funds to pay architect/engineer for bathroom renovation project?**

Yes, this is allowable as long as the bathroom has been determined to be necessary to meet the intent of this program. The LEA must follow the Procurement Standards and pay special attention to 2 CFR 200.319(c), Competition. The LEA may consider geographic location as a selection criterion when contracting for architectural and engineering (A/E) services. Also, under 2 CFR 200.320(b)(2)(iv), competitive proposal procedures for qualifications-based procurement of A/E services may be used to evaluate and select the most qualified vendor, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in the procurement of A/E professional services.

- 53. Can you upgrade the light in the school buildings with ESSER II funding?**

See response in question #42.

**54. Can you upgrade the windows in the buildings?**

Yes, window replacement has been deemed to be an activity that would improve the air quality in the school building to prevent, prepare for and respond to the COVID Pandemic.

**55. What qualifies as construction?**

See response in question #36.

**56. Would renovating an existing building to add classroom space in order to increase social distancing be allowable?**

Yes, this project is allowable since it addresses how the LEA will prevent, prepare for, and respond to the pandemic.

**57. Can we buy a building?**

The LEA must complete a cost analysis to show that the cost of the building is less expensive than leasing/renting the building for the next two years.

**58. Is there a certain percentage of funds used for construction or learning loss?**

No, there is no requirement with ESSER II.

**59. How do we get approval from MDE for construction/renovation?**

The LEA would need to have complete the "ESSER II Construction Approval Form" along with an approved MCAPS application with facility-related budgets in order to request for funds.

**60. Could we replace/repair windows for proper air control? The building I'm thinking of is very old and on the historical registry.**

If the building is on the historical registry, the LEA will need to ensure compliance with 34 CFR Part 75.602, 36 CFR Part 60, and 36 CFR Part 800.

**61. If a school district is currently having a construction project and all federal laws are followed, except approval from the state, will the state approve the construction projects?**

Planning of the facility improvement or repair must have occurred on or after March 13, 2020. Costs for modifications (e.g., change orders) to facility projects that were planned prior to March 13 would also be allowed, provided the modification occurs on or after March 13 and it meets requirements of the ESSER program.

**62. Moisture issues, leaking roof, can we use ESSER funds to reroof for better air quality?**

No, repairing leaks to the roof is routine maintenance and is not a result of the pandemic.

**63. Can we purchase security cameras for schools?**

The LEA must show how this activity aligns to the purpose of the ESSER program which is to the prevent, prepare for, and respond to the pandemic.

**64. Is replacing the HVAC system considered construction?**

Yes, see the definition of construction in response to question #36.

**65. We are considering purchasing touchless water fountains. Is this considered a renovation and/or construction?**

Review the definition of construction in response to question #36.

**66. We are also looking at upgrading connectivity and connecting various internet lines to a central connection point. Is this considering construction?**

Review the definition of construction in response to question #36.

**67. Are renovations and construction the same thing?**

Yes, according to the definition of construction.

**68. Is there a threshold for state approval of building renovation cost? or is it all building?**

There is no threshold for renovation cost. All construction which includes renovation must be submitted to the MDE for approval when using ESSER funds.

**69. Can we use ESSER II funds to build a facility to ensure social distancing of our community?**

ESSER II funds are only allowed for “**School facility repairs and improvements** to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to **support student health needs.**”

**70. Can a school district tear up old carpet and replace it with tile to improve the air quality in classrooms?**

Yes, since replacing carpet with tile reduces the risk of virus transmission and exposure to environmental health hazards.

**71. Will you approve replacing a bus to increase air quality. We have one old bus that does not have AC.**

The LEA must complete a cost analysis to ensure that the purchase of the bus is reasonable (do you get more air ventilation by opening windows as opposed to air conditions) and necessary. Also, the activity must align to the purpose of the ESSER program which is to prevent, prepare for, and respond to the pandemic.

**72. What are your thoughts on renovating restrooms and dressing rooms for PE classes and events to increase social distancing and air quality?**

Yes, as long as the renovations/construction to the school facility reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.

- 73. We would like to add cameras at the fields and tennis courts to be able to stream so we can diminish the number of attendees in person. In addition, this will be necessary for contact tracing.**

No, this would not be an allowable activity.

- 74. If we have an existing construction project already in place can these funds to be used to improve air quality?**

Planning of the facility improvement or repair must have occurred on or after March 13, 2020. Costs for modifications (e.g., change orders) to facility projects that were planned prior to March 13 would also be allowed, provided the modification occurs on or after March 13 and it meets requirements of the ESSER program. Also, all contracts must adhere to Appendix II to Part 200-Contract Provisions for Non-Federal Entity Contracts Under Federal Awards.

- 75. Can we use the funds to renovate restrooms?**

Yes, as long as the renovations/construction to the school facility reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.

- 76. Will outdoor classrooms be considered construction for the purposes of ESSER II?**

Review the definition of construction in response to question #36.

- 77. What does EDGAR say about bidding architecture or engineer services?**

See 2 CFR 200.320 (b)(2)(iv) (EDGAR, 5<sup>th</sup> Edition, page 143) for specific procurement method for architectural/engineering services.

- 78. Is updating HVAC considered construction?**

Review the definition of construction in response to question #36.

- 79. Can we purchase water dispensers where we do not have water fountains in our buildings and admin offices?**

No, purchasing and installing new water dispensers where the LEA does not currently have water fountains do not address how the LEA prevent, prepare for, and respond to the pandemic.

- 80. If we are planning to use ESSER II funds to renovate a building that's not been in use for years that would provide more classrooms for social distance. Can we use ESSER II funds to pay for the renovation with the exception of the cost roof?**

ESSER II funds can be used for school facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs. The construction project of expanding the building to add more classrooms would include roofing, just like flooring.

- 81. Can the district be reimbursed for work completed prior to ESSER II application being approved such as trailers being installed to provide more classrooms for the social distance?**

Yes, the district can be reimbursed for the installing of the trailers.

- 82. Can ESSER II funds be used to reimburse construction projects that were already under way before March 2020, but the portion of allowable expenditures (i.e., HVAC to improve air quality) took place after March 2020, assuming all federal procurement laws were followed?**

Planning of the facility improvement or repair must have occurred on or after March 13, 2020. Costs for modifications (e.g., change orders) to facility projects that were planned prior to March 13 would also be allowed, provided the modification occurs on or after March 13 and it meets requirements of the ESSER program. With this specific example, if the construction project included the HVAC system prior to March 2020, the HVAC improvement would be deemed unallowable because the project existed prior to the pandemic declaration.

- 83. If a bad roof was the source of mold and mildew and a new roof is needed to improve air quality, is this allowable?**

No, the bad roof needs routine maintenance and the mold and mildew is not a result of the pandemic.

- 84. Can ESSER II/III funds be used in coordination with Energy Performance Contracts for eligible projects?**

Yes, ESSER II funds may be used as long as the project enables operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs and meets the requirements outlined in 34 CFR 75.616. USDE has not released any guidance on ESSER III at this time.

- 85. Is roofing allowed in this situation: A building is not currently being used due to mold and leaking roof. We would like to bring this building back up to code to allow classes and activities to be conducted in this space. This will allow students to be more spread out for social distancing and reduces class sizes.**

If the building is not currently being used and needs renovations for additional classrooms, then ESSER II funds can be used to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.

- 86. Can we do asbestos abatement to improve indoor air quality?**

Yes, if the LEA has evidence of the need for asbestos abatement to improve indoor air quality.

- 87. Will roofing projects to eliminate molding problems qualify?**

No, see the response to question #83.

**88. We have a shared gym for two schools, would adding on an extension to create another gym be allowable for preparing more social distancing?**

Yes, if the additional gym is used to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.

**89. If the project is already bid, how does a district go back and comply with the Davis Bacon Act?**

If the LEA wants to use ESSER II funds for the project, then the project must be modified to comply with all applicable sections of Appendix II to Part 200-Contract Provisions for Non-Federal Entity Contracts Under Federal Awards (EDGAR 5<sup>th</sup> Edition page 203) including the requirements of the Davis Bacon Act.

**90. Will construction be allowed in ESSER III?**

USDE has not released guidance on ESSER III at this time.

**91. Is network infrastructure considered construction?**

Review the definition of construction in response to question #36.

**92. At what threshold is it required to have an engineer certify the project?**

A licensed engineer or architect is required to prepare the specifications and estimates, and to supervise the work of public works contracts in excess of \$100,000. Such services are only required for in house public work in excess of \$150,000. ([Mississippi Purchase Law Summary](#), page 30).

**93. Can we use ESSER II funds to acquire a camera system that utilizes software to assist in contact tracing efforts?**

Yes, if the school facility's camera system is used to prevent, prepare for, or respond to the pandemic.

**94. If a roof is leaking, would replacing the roof meet the definitions of air quality since the leaks are causing mold and mildew in the building?**

No, see the response to question #83.

**95. Can you use ESSER funds to expand cafeterias to allow more social distancing during lunch periods?**

Yes, if the expended cafeteria is used to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.

96. **Does ESSER only apply to school sites or could it be used for district buildings or other buildings in the district (example: Renovating bathrooms at a baseball fields to allow for social distancing and preventing the spread of COVID or adding additional bleachers to allow for social distancing).**

No, the regulations specifically state, "school facility repair and improvements."

97. **Does the construction completion date of Dec 2020 - Sept 2021 mean that any construction must be completed and in use by Sept 2021?**

ESSER II must be obligated by September 30, 2023 and liquidated by December 2023.

The facility must be implemented prior to September 30, 2023.

98. **Can ESSER II funds be used for athletic facilities (new construction and/or renovation) to improve social distancing and air quality?**

No, the regulations specifically state, "school facility repair and improvements" and ESSER funds should meet the educational needs of students.

99. **Can you replace a roof, if it's for environmental health hazards and support the student health needs?**

No, please see the response to question #83.

100. **Can we build a gym so that we can spread out visitors, and use the old gym to create additional classrooms to spread out students?**

Yes, if the LEA is using the old gym for additional classroom. Please note that you will need to maintain evidence that the old gym was indeed used for classrooms.

101. **On general assurances, 75.605 refers to construction being approved by Secretary in advance--What secretary is this referring to??**

The Secretary mentioned here is the Secretary of Education. The Secretary by law has assigned this requirement to the State Education Agency, the Mississippi Department of Education. Therefore, the MDE must approve the construction projects as authorized in the CRSSA, ESSER II law.

102. **Assurance 75.612 - Are we required to utilize the services of an architect to monitor repairs?**

A licensed engineer or architect is required to prepare the specifications and estimates, and to supervise the work of public works contracts in excess of \$100,000. Such services are only required for in house public work in excess of \$150,000. ([Mississippi Purchase Law Summary](#), page 30).

- 103. If we want to build or purchase small storage buildings to be able to store supplies and materials from our pre-kindergarten and kindergarten classrooms for the purpose of opening up space within these classrooms to provide social distancing ... that would be possible, correct?**

Yes, as long as the additional space is used to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.

- 104. For those of us who haven't used Federal Funds for construction previously, is there a specific object code for constructions costs? Is it in the 300s for Professional Services?**

Refer to the [Accounting Manual for School Districts](#) for proper coding.

- 105. If replacing/updating HVAC systems that are located on roofs, would roof repair/replacement be allowable?**

Yes, if roofing repairs is needed because of the installation of the new HVAC system.

- 106. If a school plans to fix a roof that had previous leaks and needs fixing, can ESSER II funds be used to fix the leaks?**

No, see the response to question #83.

- 107. What function will construction projects be under?**

Refer to the [Accounting Manual for School Districts](#) for proper coding.

- 108. If we are putting cameras in for contact tracing, will we need a construction form? What function would this be under?**

Refer to the definition of construction, and the [Accounting Manual for School Districts](#) for proper coding.

- 109. Can ESSER II Funds be used to purchase a building adjacent to the school to use for additional space to maintain social distance to prevent the spread of the virus? Can this same building be renovated with ESSER II funds?**

The LEA must complete a cost analysis to show that the cost of the building is less expensive than leasing/renting the building for the next two years.

- 110. Is it an allowable expense if we replace our sewer drainage system at one of the schools? The school only has one working set of restrooms because of drainage issues. The restrooms back up and pose a threat to air quality and limit the use of multiple restrooms to adequately social distance.**

Yes, if the sewer drainage system is to improve the restrooms to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.



- 111. If our school district elects to purchase new HVAC systems to improve the air quality in our school facilities, can we purchase extended warranties for these units with ESSER funds?**

Yes, extended warranties would be allowable on the HVAC systems.

- 112. Is it allowable to purchase additional playground equipment to implement social distancing?**

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

## **Procurement**

- 113. If we want to send Student Success kits home for summer learning, how do we Reverse Auction that? Is that an exemption to the Reverse Auction rules?**

If the Student Success Kits are tangible commodities/supplies and the amount exceeds \$50,000, the LEA would need to conduct a reverse auction. In order to seek a petition of relief, please contact Public Procurement Review Board ([pprb@dfa.ms.gov](mailto:pprb@dfa.ms.gov)).

- 114. Will MDE be sending out any guidance on procurement regulations?**

See [Guidance using ESSER Funds \(Procurement & Purchases\)](#) located on the MDE, Elementary and Secondary School Emergency Relief (ESSER) Funds webpage.

- 115. What are the procurement procedures if equipment or products are on the state contract?**

See response in question #115.

## **Payroll**

- 116. Can we use ESSER II funds to pay individuals who are currently on the district payroll this year?**

We strongly caution you to remember that moving expenditures from your LEA state and local budget can negatively affect the review of Maintenance of Effort. Remember the Maintenance of Effort test is a look at the LEA's spending of state and local funds from one year to the next.

- 117. Can ESSER II funds be used to pay hazardous pay or stipends?**

According to the law, "CARES Act funds generally will not be used for bonuses, merit pay, or similar expenditures, unless related to disruptions or closures resulting from COVID-19." So therefore, hazard pay or stipends must relate to the disruptions or closures resulting from COVID-19. The LEA must ensure it has a policy and/or procedures that governs hazardous pay, stipends, or supplements related to disruptions or closures resulting from COVID-19.

**118. If we are using funds for COVID leave, what documentation do you suggest we retain?**

The LEA will need to maintain the same required documentation that is used for any other type of leave that is granted to its employees.

**119. Are stipends allowable?**

See response in question #116.

**120. Am I correct that teacher leave days can be reimbursed?**

Yes, as long as the leave was related to COVID.

**121. Can ESSER Funds be utilized to pay for COVID leave/quarantine for Classified and Certified employees?**

Please see the response in question #118.

**122. Can we pay existing employees a supplement to help with this project?**

CARES Act funds generally will not be used for bonuses, merit pay, or similar expenditures, unless related to disruptions or closures resulting from COVID-19.

**123. Can you remind us how far back we can go to recoup Covid costs, such as substitutes for teachers who are quarantined?**

ESSER II funds are available for obligations by LEAs on March 13, 2020 through September 30, 2023.

## **Transportation**

**124. Are transportation costs associated with mid-day lunch deliveries to virtual students allowable in the grant. As well as the costs associated with having to run multiple bus routes to ensure social distancing?**

Yes, transportation costs associated with mid-day lunch deliveries and the additional bus routes to ensure proper social distancing on buses.

**125. Are we able to purchase school buses?**

The LEA must complete a cost analysis to ensure that the purchase of the bus is reasonable and necessary and meets the intent of the ESSER program which is to prevent, prepare for, and respond to the pandemic.

**126. Can we buy a van for socially distanced student transportation?**

State transportation guidance does not allow the purchase of vehicles for the transport of students with the exception of buses.

**127. We have found that leasing a bus is going to be more expensive than purchasing a bus - what documentation do you recommend we retain proving this?**

The LEA must complete a cost analysis to ensure that the purchase of the bus is reasonable and necessary and meets the intent of the ESSER program which is to prevent, prepare for, and respond to the pandemic. Please refer [Pupil Transportation](#) for additional guidance.

**128. Can a school district purchase a vehicle for the technology technician to travel between schools for break fix?**

No, purchasing a vehicle would not meet the intent of the ESSER program; however, the LEA could consider mileage reimbursement for the additional travel due to COVID-19 pandemic.

**129. Can we purchase security cameras for buses?**

The LEA must show how this activity aligns to the purpose of the ESSER program which is to prevent, prepare for, and respond to the pandemic.