

**Virginia Department of Education**  
**FAQ - CARES Act Coronavirus Relief Funds (CRF)**

**1. Is there an allowable liquidation period for the use of CRF funds?**

*All goods and services must be completed and received by December 30, 2020. A brief liquidation period is allowable to pay remaining invoices with CRF funding through January 15, 2021, but not beyond this date.*

**2. Are computer peripherals for teachers and students (e.g., surge protectors, extension cables, HDMI cables, headsets and cameras, device cases) all to support hybrid learning, considered eligible expenses?**

*Yes, if these purchases are in direct response to COVID-19 and the need to modify work environments and the delivery of instruction during the pandemic, were not included in the FY 2020 or FY 2021 budget, and were purchased during the performance period of March 1, 2020 - December 30, 2020, they are qualifying expenses. All items must be received by December 30, 2020. A brief liquidation period is allowable to pay remaining invoices with CRF through January 15, 2021, but not beyond this date.*

**3. What about the FMLA that is required to be provided under the Coronavirus Leave act?**

*Funding for the 10-day sick leave benefit provided under the federal Families First Coronavirus Response Act (FFCRA) was likely already included in the division's adopted budget for currently budgeted positions. Consequently, such sick leave benefits would not be allowable expenses with CRF. An exception would be a new, unbudgeted position that was hired in direct response to the pandemic. Another exception would be if the 10 days of paid sick leave permitted under FFCRA were not fully budgeted for a position, then CRF could be used to pay the unbudgeted days of leave pay.*

*Regarding family and medical leave, per the U.S. Treasury guidance, CRF may be used for expenses (two-thirds of the employees regular rate) of providing the paid family and medical leave benefit under the FFCRA to division employees, if such leave would be an additional, unbudgeted cost to the division and if the reason for the leave meets conditions in the FFCRA.*

**4. Does hazard pay have to be defined in our policy before it can be reimbursed?**

*Not necessarily. It is not interpreted that hazard pay must be defined in school board policy. It is recommended that you seek school board approval in advance of paying qualifying hazard pay to employees.*

**5. Our end of the month accounts payable and payroll dates for December scheduled for the 31st - do we need to advance those dates to December 30th?**

*Yes - in order to utilize CRF funding the goods and services must be completed and received by December 30, 2020. A brief liquidation period is allowable to pay remaining invoices/payroll with CRF through January 15, 2021, but not beyond this date.*

**6. Can we give stipends who oversee the ARA classrooms as well as their normal duties?**

*If staff members are providing additional support for items that were not included in your adopted budget and it can be directly linked to the response needed to the pandemic, payment to staff for these are allowable if work is completed by December 30, 2020. A brief liquidation period is allowable to pay remaining invoices/payroll with CRF through January 15, 2021, but not beyond this date.*

**7. What about leases of computers?**

*If leased computers were acquired during the performance period (March 1, 2020 - December 30, 2020) and in direct response to the pandemic and changing instructional modality, receipt of the leased computers is made by December 30, 2020, and the leased computers were not part of your adopted FY 20 or FY 21 budget, this would be an allowable expense for lease payments made for the lease period through 12/30/20. See also FAQ #45.*

*A brief liquidation period is allowable to pay remaining invoices/payroll with CRF through January 15, 2021, but not beyond this date.*

**8. Is Time and Effort reporting required for the CFR funds?**

*Yes - time and effort reporting is required for all federal funds. If you do not require exempt employees to complete timesheets and an employee is paid from one federal funding source, a semi-annual certification of time is acceptable. Please ensure compliance with all federal reporting requirements under OMB Uniform guidance.*

**9. What about purchasing laptops to replace ones that were supposed to be surplus but we handed them out to families that did not have one as part of our laptop program?**

*If computers were acquired during the performance period (March 1, 2020 - December 30, 2020) in direct response to the pandemic and changing instructional modality, computers are received by December 30, 2020, and the computers were not part of your adopted FY 20 or FY 21 budget, this would be an allowable expense. A brief liquidation period is allowable to pay remaining invoices with CRF through January 15, 2021, but not beyond this date.*

**10. Will the funds be filtered through SSWS or will the funds come to school divisions directly?**

*These funds will be paid directly to school divisions after receipt by VDOE of the initial division superintendent's certification and will not be reimbursed through the state grant management system (OMEGA). All allocated funds provided must be received by the school division by December 30, 2020. A brief liquidation period is allowable to pay remaining invoices/payroll with CRF through January 15, 2021, but not beyond this date.*

**11. Do monies allocated to school divisions that act as fiscal agents for regional programs, include disbursements to their regional programs? If regional programs educate Virginia public school students and also carry expenses due to COVID, will there be a way for CFR funds to be filtered to those programs?**

*No, the CRF funds were allocated to school divisions directly. It is recommended that the regional programs work with respective school division fiscal agents to determine if an allocation can be provided to the regional program to pay for allowable expenditures by December 30, 2020.*

**12. Can we use the funds for internet filtering for students?**

*If internet filtering for students was acquired during the performance period (March 1, 2020 - December 30, 2020) in direct response to the pandemic and changing instructional modality (i.e., to support virtual instructional delivery), receipt is made by December 30, 2020, and this was not a planned purchase within your adopted FY 20 or FY 21 budget, this would be an allowable expense. A brief liquidation period is allowable to pay remaining invoices/payroll with CRF through January 15, 2021, but not beyond this date.*

**13. Are we allowed to have funds encumbered by December 30, but not yet paid or goods received?**

*No, with CRF funding, the goods and services must be received and liquidated by the December 30, 2020 deadline. However, note the following minimum flexibility permitted by VDOE: provided that all goods and services are fully received by December 30, 2020 but not yet paid, a brief liquidation period is allowable to pay remaining invoices with CRF through January 15, 2021, but not beyond this date. There should not be a presumption at the time of purchase that the goods or services will not be delivered by December 30, 2020.*

**14. Under staffing, understanding that an "across the board" stipend for all teachers is not permitted, how about a stipend limited to those teachers who are providing BOTH face-to-face instruction (as part of our hybrid model) AND who have had to develop online coursework for the students who opted to participate in 100% online instruction...surely a stipend for developing online course work in response to the pandemic, specifically to serve students who are 100% online is "over and above" the regular duties because it was in addition to their regular instruction...correct?**

*Yes. Additional responsibilities above those that are part of the regular teacher contract, such as developing online coursework in response to the pandemic and requiring alternative teaching modalities, daily classroom cleaning protocols, and management of COVID-19 protocols by students (i.e., social distancing, masks, etc.), would qualify for supplemental pay/stipend to be for services performed by December 30, 2020. A brief liquidation period is allowable to pay remaining invoices/payroll with CRF through January 15, 2021, but not beyond this date.*

**15. We purchased computers prior to March 1, 2020 using a lease payment format. Can the CRF funding be used for the lease payment since the computers are required for virtual learning?**

*No - the performance period for the CRF funds is March 1, 2020 - December 30, 2020. This would require the purchase and receipt of the goods and/or services to be within those dates. A brief liquidation period is allowable to pay remaining invoices/payroll with CRF through January 15, 2021, but not beyond this date.*

**16. Are community child care and staff child care expenditures allowable?**

*Yes - if the community and staff child care is an unplanned expense not included in the FY 21 budget and is in response to the pandemic, it is allowable between March 1, 2020 and December 30, 2020.*

**17. May funds be paid to schools who lost a deposit made for field trips or activity?**

*No - CRF funds may not be used to fill the gaps for lost revenue.*

**18. Can stipends for teachers attending special education meetings over the summer due to the pandemic be covered?**

*Possibly - if the special education meetings over the summer were to address modifications or review of IEPs that are directly related to the pandemic it could be covered; however, if the special education meetings occur each summer as a part of the normal budget they would not be allowable.*

**19. Can salaries/benefits of existing staff who have been redeployed to mitigate coronavirus be captured?**

*Yes - if a staff member has been redeployed for "substantially different" use, CRF funding may be used to cover the work they are performing to respond to the pandemic. CRF funding should not be used to prevent layoffs or furloughs.*

**20. We are contracting translator/interrupting services (purchases services) for online learning. Are these eligible expenses?**

*If in direct response to the pandemic and part of the alternative instructional delivery implementation, the services are delivered during the*

*performance period of March 1, 2020 - December 30, 2020, and were not budgeted in the FY 20 or FY 21 budget, then this cost would be allowable with CRF. A brief liquidation period is allowable to pay remaining invoices/payroll with CRF through January 15, 2021, but not beyond this date.*

**21. Can we pay for child care for teachers/staff extending beyond December 30?**

*No - the performance period for CRF funds is March 1, 2020 - December 30, 2020. All goods and/or services must be received no later than December 30, 2020. A brief liquidation period is allowable to pay remaining invoices/payroll with CRF through January 15, 2021, but not beyond this date.*

**22. Can you use the CRF fund to pay for staff for pre-school screening and eligibility/IEP meetings?**

*CRF funds could be used to pay for any new, unplanned or unbudgeted screenings/meetings in FY 21, to support response to the pandemic. If additional staff were needed to manage social distancing, mask wearing, etc. for pre-school screening and eligibility/IEP meetings, those would be allowable expenses within the performance period. If these are existing staff which are included in the adopted budget for FY21, this would not be an allowable expense.*

**23. Would enhancing cybersecurity be allowable for this funding?**

*If cybersecurity costs (e.g., staffing, software, or network upgrades for IT security) are needed to further safeguard and secure division networks for increased usage for virtual instruction provided during the pandemic, this would be an allowable expense with CRF if the items were acquired during the performance period (March 1, 2020 - December 30, 2020), receipt was made by December 30, 2020, and this was not a planned purchase within your adopted FY 20 or FY 21 budget. A brief liquidation period is allowable to pay remaining invoices/payroll with CRF through January 15, 2021, but not beyond this date.*

**24. Can desks to replace classroom tables be included as expense? Outdoor tents for instruction? Water fountain bottle fillers (installed)? HEPA filters for buses, buildings?**

*Yes, such items purchased to mitigate the spread of COVID-19 during in-person instruction are allowable. Purchases should be reasonable in cost and necessary for response to the pandemic. Leases should be considered as a more cost effective option and if practical in the time-frame to use CRF; however, CRF could only be used for the portion of a lease period through 12/30/20. See also FAQ #45.*

*The items should be acquired during the performance period (March 1, 2020 - December 30, 2020) and the items must not be part of your adopted FY 20 or FY 21 budget. A brief liquidation period is allowable to pay remaining invoices/payroll with CRF through January 15, 2021, but not beyond this date.*

**25. Can we use CRF funds to cover expenses from March 1 - June 30, 2020?**

*Yes, for qualifying CRF expenses based on the U.S. Treasury and VDOE guidance. You should confirm with your local auditor that transactions related to FY 2020 will meet audit and reporting requirements.*

**26. If we have budgeted teachers that have to be 100% virtual due to health concerns (considered high risk), can we include their salaries through 12/30?**

*No, based on the U.S. Treasury guidance (see U.S. Treasury FAQ #3) since such budgeted teachers transitioning from in-person to virtual instruction would not qualify as a “substantially different use.” However, such teachers may qualify for supplemental “hazard pay” if they are assigned additional duties over and above their normal contract duties in response to the pandemic.*

**27. Would renovation of part of a school building be an acceptable expenditure? These would be facility upgrades needed to prepare for in-person instruction. Since we are mostly virtual, we can create a space to provide supervised youth programming/tutoring for vulnerable children who struggle with learning in this virtual environment.**

*Yes, if such renovations are in response to the pandemic, were not planned or budgeted in your FY20 or FY21 budget, and can be completed and fully liquidated by December 30, 2020, these would be an allowable use of CRF. Any renovations or upgrades should be necessary and reasonable and in direct response to needs created by the pandemic to resume in-person instruction. The same guidance would apply to creating a limited learning*

*space for supervision/tutoring of vulnerable students while the division is still instructing virtually.*

- 28. Our division required instructional personnel to begin the new school year 5 days earlier than they would normally in order to prepare for hybrid instruction (and they will not be leaving 5 days earlier at year-end). There was no additional funding included for this in our FY2021 budget. Is compensation for these employees for the additional 5 days eligible to be covered under CRF?**

*Yes, if these 5 days were not included in the original staff contract, not included in the FY20 or FY21 budget, and are necessary in response to the pandemic they may be covered if within the performance period (March 1, 2020 - December 30, 2020).*

- 29. Would an upgrade to the phone system be an acceptable expenditure? In this virtual environment, our current phones do not allow us to use them virtually. We must actually be in the office/classroom in order to use the phone system. A new phone system will allow us to still provide services for the students/parents/community, while working from home at times.**

*Yes, if this is the most viable and cost effective option and in response to the pandemic it is an allowable expense. This must not have been a planned expense in the adopted FY20 or FY21 budget. All upgrades would need to be completed and by December 30, 2020. A brief liquidation period is allowable to pay remaining invoices/payroll with CRF through January 15, 2021, but not beyond this date.*

*As much as possible, this should be an upgrade to the current system by installing additional functionality that facilitates remote access/use of the current system to meet division telecommunication needs, and not purchase of a new, division-wide replacement system.*

- 30. FMLA question - we are required to give them 10 weeks of leave under certain conditions and not hit their sick leave. The local governments are considering these costs CRF eligible. Can this be covered with CRF funds?**

*Funding for the 10-day sick leave benefit provided under the federal Families First Coronavirus Response Act (FFCRA) was likely already included in the division's adopted budget for currently budgeted positions. Consequently, such sick leave benefits would not be allowable expenses with CRF. An exception would be a new, unbudgeted position that was*



*hired in direct response to the pandemic. Another exception would be if the 10 days of paid sick leave permitted under FFCRA were not fully budgeted for a position, then CRF could be used to pay the unbudgeted days of leave pay.*

*Regarding family and medical leave, per the U.S. Treasury guidance, CRF may be used for expenses (two-thirds of the employees regular rate) of providing the paid family and medical leave benefit under the FFCRA to division employees, if such leave would be an additional, unbudgeted cost to the division and if the reason for the leave meets conditions in the FFCRA.*

**31. Would a playground at school for autistic students be an acceptable expenditure? This playground will be specifically for autistic students. These children do not have the access to the regular playground equipment. This will expand their learning while bringing the students outside, which helps with the precautions being taken to not spread the coronavirus.**

*Yes, if this is in response to the pandemic and creates social distancing, was not included in the adopted FY20 or FY21 budget, and will be received and installed by December 30, 2020, this would be an allowable expense. A brief liquidation period is allowable to pay remaining invoices/payroll with CRF through January 15, 2021, but not beyond this date.*

**32. Can funds be used to purchase Promethean boards for classrooms since they are using these boards to teach virtually. We did not have a plan to replace, however, some of the boards teachers are using virtually students are not able to see.**

*Yes, if this is in response to the pandemic and necessary for the division's virtual instructional model, was not included in the adopted FY20 or FY21 budget, and will be received, installed by December 30, 2020, this would be an allowable expense. A brief liquidation period is allowable to pay remaining invoices/payroll with CRF through January 15, 2021, but not beyond this date.*

**33. Would upgrades to the bus radios be an acceptable expenditure?**

*No, such a system-wide upgrade would not be allowable since it does not align to one of the permitted areas of CRF funding focused on school re-opening or facilitating virtual/remote instruction.*

**34. Since the CRF funds come directly to the school system are we required to provide equitable services to private schools?**

*There are no equitable services to private schools requirements with CRF.*

**35. For employees who were fully repurposed to address needs directly related to COVID (for example bus drivers who were repurposed to provide child care for teachers so the teachers could teach virtually), can the repurposed salaries be reimbursed?**

*Yes, for such repurposing of employees specifically to duties in response to the pandemic, CRF may be used to cover the salary and benefits. This is referred to as a “substantially different use” in the federal guidance. Such employees must have had their job duties totally repurposed for duties solely dedicated to pandemic response. Such salaries and benefits can be paid with CRF through December 30, 2020.*

**36. Are microphones that teachers clip on while teaching class, so that children who are in a virtual teaching environment can hear them qualifying CRF expenses?**

*Yes, such microphones would be an allowable cost to facilitate effective delivery of on-going virtual instruction during the pandemic. The items must be received by December 30, 2020 and must not have been included in the division FY 2021 budget. A brief liquidation period is allowable to pay remaining invoices/payroll with CRF through January 15, 2021, but not beyond this date.*

**37. How is funding allocation determined for private schools? For equitable services, is funding allocated based on the Title I criteria as with the regular CARES Act funding?**

*There are no equitable services to private schools requirements with CRF.*

**38. When you say "spent" does that mean encumbered?**

*No, with CRF funding, the goods and services must be received and liquidated by the December 30, 2020 deadline. However, note the following minimum flexibility permitted by VDOE: provided that all goods and services are fully received by December 30, 2020 but not yet paid, a brief liquidation period is allowable to pay remaining invoices with CRF through January 15, 2021, but not beyond this date. There should not be a*

*presumption at the time of purchase that the goods or services will not be delivered by December 30, 2020.*

**39. Can we submit for lost library materials due to the spring shutdown?**

*CRF funds cannot be used to backfill lost revenue. Also, library materials are typically part of an adopted budget. For these reasons, lost library materials should not be replaced with CRF.*

**40. Will the quarterly report due in January include CRF expenditures only OR all of the three CARES allocations?**

*CRF expenditures only. Reporting requirements for CARES Act ESSER and GEER funds will occur through a separate process since the reporting requirements and deadlines are different from the requirements for CRF. A quarterly report will follow in early April for any reporting needed for the January-March 2021 quarter.*

**41. Are technology peripherals/ink, scanners, etc. for employees to work from home back in March-June allowable? I don't see a category for us on this, but there is a category on the main CRF for this...?**

*Yes, reasonable and necessary expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions are allowable under the federal guidance. If these purchases were in direct response to COVID-19 and the need to modify work environments and the delivery of virtual instruction during the pandemic, they are qualifying expenses. You should confirm with your local auditors that transactions related to FY2020 will meet audit and reporting requirements.*

**42. Please clarify about the transportation. Would bus transportation used for meal deliveries in FY20 be allowable? We outsource our bus transportation as a purchased service. This was a service that was not part of the original budget.**

*Yes - the use of transportation for meal delivery in FY20 would be allowable as a response to the pandemic and if it was an unplanned expense. This would also be a substantially different use of transportation to deliver meals. Federal school nutrition funds should not duplicate paying for such expenses.*

**43. Can remodeled office space to create offices instead of having cubicles be covered?**

*For employees who are not teleworking, CRF can be used on a limited basis to create permanent office space in cases where cubicles cannot be relocated to provide sufficient social distancing of employees who must work on-site in division offices or schools during the pandemic. Any creation of permanent office space should be necessary and reasonable in response to the pandemic and the requirement for social distancing in the work environment. Relocating cubicles should be attempted first prior to incurring costs to create any permanent office space.*

**44. What is the maximum allowable length of leases and software licenses using CRF Funding?**

*The U.S. Treasury guidance does restrict using CRF for lease costs to those occurring during the "covered period" of March 1-December 30, 2020, and restricts lease "prepays" if counter to normal business practice.*

*Treasury FAQ #31 indicates: "May counties pre-pay with CARES Act funds for expenses such as a one or two-year facility lease, such as to house staff hired in response to COVID-19?" Answer: "A government should not make prepayments on contracts using payments from the Fund to the extent that doing so would not be consistent with its ordinary course policies and procedures."*

*Other U.S. Treasury guidance says, "...For instance, in the case of a lease of equipment or other property, irrespective of when payment occurs, the cost of a lease payment shall be considered to have been incurred for the period of the lease that is within the covered period [3/1/20-12/30/20] but not otherwise. Furthermore, in all cases it must be necessary that performance or delivery take place during the covered period. Thus the cost of a good or service received during the covered period will not be considered eligible under section 601(d) if there is no need for receipt until after the covered period has expired."*

*Based on this federal guidance, for most leases of facilities and equipment, CRF should only be used to pay lease costs during the covered period of March 1-December 30, 2020, when the leased items are acquired during the same period.*

*Software licenses are interpreted differently. As standard business practices for most software licenses are that they are annual, subscription-based, and require payment at the beginning of the license period, often one year use periods, the full cost of the software license can be charged to the CRF even if the license period is beyond 12/30/20. See also FAQ #71.*

**45. This act allows employees to be out of work for up to 10 days paid if they have COVID-19 or are under quarantine and they do not have to use their leave time. Are we allowed to recoup this paid time under CRF?**

*Funding for the 10-day sick leave benefit provided under the federal Families First Coronavirus Response Act (FFCRA) was likely already included in the division's adopted budget for currently budgeted positions. Consequently, such sick leave benefits would not be allowable expenses with CRF. An exception would be a new, unbudgeted position that was hired in direct response to the pandemic. Another exception would be if the 10 days of paid sick leave permitted under FFCRA were not fully budgeted for a position, then CRF could be used to pay the unbudgeted days of leave pay.*

*Regarding family and medical leave, per the U.S. Treasury guidance, CRF may be used for expenses (two-thirds of the employees regular rate) of providing the paid family and medical leave benefit under the FFCRA to division employees, if such leave would be an additional, unbudgeted cost to the division and if the reason for the leave meets conditions in the FFCRA.*

**46. Can technology expenses already incurred to provide training, hotspots, additional computers qualify as an allowable expense?**

*Yes - if these expenses were in response to the pandemic, were unbudgeted in the adopted FY20 or FY21 budget and were previously received and paid within the allowable performance period of March 1, 2020 - December 30, 2020, this would be an allowable expense.*

**47. Is it an acceptable use of CRF funds to provide a stipend for the additional duties of financial oversight and administration of CRF funds? (i.e. for Finance Department and Federal Programs Administrative staff)**

*Yes - if these expenses were in response to the pandemic, were unbudgeted in the adopted FY20 or FY21 budget and are paid within the allowable*

*performance period of March 1, 2020 - December 30, 2020, this would be an allowable expense.*

- 48. We are wanting to install awnings to help facilitate socially distanced drop off and temp taking in the mornings and socially distanced pickup in the afternoons. We have considered both permanent and temporary structures although we are leaning more towards a permanent structure. Is this allowable?**

*Yes, if a new expense that was not planned in the FY 2021 budget. However, given the probable duration of the pandemic, first consideration should be given to installing a temporary structure for this purpose as a more cost effective option and if it meets immediate needs in response to the pandemic. The installation would need to be completed and the cost paid by 12/30/20. Lease of a temporary awning should be considered as well if cost-effective and practical, but CRF could only be used for the portion of a lease period through 12/30/20. See also FAQ #45.*

- 49. Would training on new software for teachers to accommodate virtual learning be allowable?**

*Yes - if this was unbudgeted in the adopted FY20 or FY21 budget and necessary in response to the pandemic this would be an allowable expense. This expense should have been incurred between March 1, 2020 - December 30, 2020.*

- 50. Can child care for staff, provided in house but not normally provided, be an eligible expense?**

*Yes - if the child care for division staff is an unplanned expense not included in the FY 2021 budget and is in response to the pandemic, it is allowable between March 1, 2020 and December 30, 2020.*

- 51. On the Sept. 2nd guidance released to State, Territorial, Local and Tribal Governments it mentions that if a vendor experiences supply chain disruptions due to increased demand and is unable to deliver the goods by Dec. 30th, 2020, that it would not affect the ability of the recipient to use CRF payments to cover the costs since the delay is due to circumstances beyond the recipients control. Are school divisions not allowed to use this guidance? i.e. The purchase of Chromebooks. The supply chain is currently disrupted.**

*No, with CRF funding, the goods and services must be received and liquidated by the December 30, 2020 deadline. However, note the following minimum flexibility permitted by VDOE: provided that all goods and services are fully received by December 30, 2020 but not yet paid, a brief liquidation period is allowable to pay remaining invoices with CRF through January 15, 2021, but not beyond this date. There should not be a presumption at the time of purchase that the goods or services will not be delivered by December 30, 2020.*

**52. Does an amendment of the ESSER CARES Act grant application to remove planned expenses now being expensed through CRF need to be done immediately? To reflect the change in plan? Or, can this be done in 2021?**

*Yes - if funds are going to be redirected in a different manner than originally planned for the ESSER CARES grant application, an amendment should be completed to reflect those changes ASAP following the approved decision at the LEA level.*

**53. Would costs incurred from renting a storage unit to hold furniture in order to meet social distancing qualify as an expense to be covered by CRFs?**

*Yes, if this was not a planned/budgeted expenditure for FY 2021, such rental costs would be allowable for a reasonable period of time to store furniture during the pandemic period in order to facilitate social distancing in school facilities. Any necessary rental costs would need to be incurred by December 30, 2020. Note that CRF could only be used for the portion of a lease period through 12/30/20. See also FAQ #45.*

*A brief liquidation period is allowable to pay remaining invoices with CRF through January 15, 2021, but not beyond this date.*

**54. Would internet trailers be covered?**

*Yes - if these were unplanned and unbudgeted expenditures and to ensure student internet access for virtual instruction during the pandemic, these would be allowable expenditures within the performance period of March 1, 2020 - December 30, 2020.*

**55. Can you please clarify "hazard pay" - are front line workers included? How do you differentiate between workers - custodian cleaning normal facilities versus cleaning a facility that has exposure? Bus Drivers, etc.**

*Yes, if such front-line workers meet the standard for hazard pay under CRF. Hazard pay, according to federal CRF guidance (FAQ A.29), is for performance of hazardous duty or work involving physical hardship that is directly related to COVID-19 pandemic response. This means that an employee who is substantially dedicated to mitigating or responding to the COVID-19 public health emergency may generally be covered. CRF may be used to cover payroll expenses such as hazard pay for those that are responding directly to the pandemic but should not be across the board hazard pay for all members of one group of employees. Hazard pay is also not meant to prevent layoff or furlough of employees. If there are employees that are substantially dedicated to duties above and beyond their normal duties that are hazardous duties or work involving physical hardship related to the pandemic, hazard pay or overtime pay to these employees may be covered. Front-line staff, such as custodians, school nutrition staff, and bus drivers, whose duties involve working in school environments that present some hazard or risk of exposure or whose duties involve mitigating it would meet the criteria for hazard pay.*

**56. Can we use CRF funds to pay for teachers/counselors to assist students complete missed work/assignments during 4th quarter because of the pandemic to receive a passing grade?**

*If these are new employees or additional duties above and beyond existing contracted responsibilities and the additional support is in response to the pandemic, these would be allowable CRF expenditures. Costs would be allowable from March 1, 2020 - December 30, 2020.*

**57. If we want to accelerate the process of replacing carpet due to pandemic, would that be acceptable? Was not budgeted.**

*Only if it's a reasonable and necessary expense for the purpose of mitigating the risk of COVID-19 in schools used for in-person instruction during the pandemic. Only carpet in areas where staff and students are routinely present should be considered for replacement and if in a condition where it can't be properly cleaned and sanitized, justifying replacement. Removal of the carpet without replacement should also be considered. Any necessary carpet replacement should be installed by December 30, 2020. A*



*brief liquidation period is allowable to pay remaining invoices with CRF through January 15, 2021, but not beyond this date.*

**58. The FFATA was due on 8/28/2020. Is an updated report required to report the CRF funds?**

*No, if you have already submitted your FFATA reporting as required, you do not have to submit another FFATA certification. The division superintendent is required to complete the initial CRF certification before any funding will be provided by VDOE to the division.*

**59. How about additional internet and phone billing expenses incurred based on the hybrid and distant learning environment be acceptable? These would be over and above what was budgeted per month?**

*Yes, if these are additional expenses that were not budgeted and required in response to the pandemic, these are allowable expenses within the performance period of March 1, 2020 - December 30, 2020.*

**60. What if our FY 21 budget wasn't approved until after March 27th? Would any expense then be eligible as long as required by the pandemic?**

*Expenses that were unbudgeted in your FY20 or FY21 budget, regardless of adoption date and in direct response to the pandemic are allowable within the parameters defined in the Superintendent's Memo 273-20 and U.S. Treasury guidance.*

**61. Would the purchase of mini-vans qualify - as we have a need to transport special education and homeless students while maintaining social distancing - and would prefer not to run a regular school bus for these needs?**

*Vans would be allowable under CRF as long as they meet all pupil transportation requirements, were not planned expenditures in the FY20 or FY21 budget, and are in response to the pandemic to maintain social distancing. These purchases must be fully executed, and received by December 30, 2020. A brief liquidation period is allowable to pay remaining invoices with CRF through January 15, 2021, but not beyond this date.*

**62. Would updates to division networks to support virtual instruction be allowable?**

*Yes - if these were unplanned/unbudgeted expenditures for FY20 and FY21, are in direct response to the pandemic and the virtual instruction model used by the division, and can be purchased and installed by December 30, 2020. A brief liquidation period is allowable to pay remaining invoices with CRF through January 15, 2021, but not beyond this date.*

**63. We are having to provide packets to students who don't have internet, this wasn't budgeted prior to pandemic, if the amount per month is over budget. Would this be an acceptable expense?**

*Yes, if in response to the pandemic to maintain instructional services to students, was not included in the adopted FY20 or FY21 budget, and was paid during the March 1, 2020 - December 30, 2020 performance period, this would be an allowable expense with CRF.*

**64. I thought the Treasury is allowing a 90-day payment period? So we can have received the goods or services, but cash paid out 90 days after the receipt...**

*States can opt for more restrictive deadlines as it relates to CRF funds. Currently, the Commonwealth is requiring receipt and liquidation to occur by December 30, 2020.*

*However, note that the following minimum flexibility is permitted by VDOE: provided that all goods and services are fully received by December 30, 2020 but not yet paid, a brief liquidation period is allowable to pay remaining invoices with CRF through January 15, 2021, but not beyond this date. There should not be a presumption at the time of purchase that the goods or services will not be delivered by December 30, 2020. If this information changes VDOE will provide additional updates.*

**65. For ESSER set-aside and GEER funding, are school divisions required to provide equitable services?**

*Yes, the federal equitable services to private schools requirements apply to CARES Act ESSER and GEER subgrants, but not those with CRF.*

**66. \$500 allocation per child, we are told that documentation is required by the State but the feds are not requiring documentation. Why is the VDOE**

**requiring this? What will the state do if we don't provide the documentation?**

*VDOE or other state agencies are not requiring submission of detailed back-up documentation by divisions related to purchases with CRF. Divisions are being asked to maintain it locally to help document allowability of CRF expenses for the purpose of local audits and possible state or federal reviews.*

**67. What kind of summer staff development costs can be charged to this grant?**

*Examples could include:*

*Training/staff development preparing teachers/staff for how to handle or address items specifically related to the pandemic, such as health/safety protocols (social distancing, sanitization, etc.); Training on developing/implementing virtual and other instructional modalities; Creation of instructional materials and content for the various modalities of instruction methods to be used.*

**68. Can summer feeding bus drivers & IAs wages be claimed under this grant?**

*Yes, for newly hired staff needed for pandemic response not included in the FY20 or FY21 budget - but not for maintaining existing positions to avoid being furloughed or laid off. It is important to ensure that if such staff are paid from CRF funds that they are being paid above and beyond the salaries/benefits budgeted for them in the adopted budget for FY21.*

*Hazard pay would be acceptable as long as it can be tied directly to response or relief provided as a result of the pandemic and is paid during the performance period of March 1, 2020 - December 30, 2020.*

**69. Will you require the school divisions to do the quarterly reporting? If so, will you provide a template? When will the first one be due? How will we submit the report?**

*Yes - since there is only 1 quarter of spending there will only be 1 report. Divisions will report using a template provided by the state Department of Accounts (DOA) and report expenditures according to designated reporting categories. The template will be submitted to VDOE for tabulation which*

*will provide summary data to DOA for federal reporting. Divisions are encouraged to report early as spending is completed. Reporting will likely be required within the first half of January 2021. This timeline is important to note since many divisions are closed for the winter holidays.*

**70. The Treasury CRF guidance has a covered period of March 1, 2020 through December 30, 2020. Software licenses were purchased during the covered period. But, given that the licenses are good for 12 months. There is a question whether we can charge the full cost of the software license to the CRF.**

*Yes. Most software licenses are annual and subscription-based and require payment at the beginning of the license period, often one year use periods. This would also be appropriate given the period of use would align to the pandemic period.*

**71. We understand that technology to support distance learning is an eligible expense, including additional hotspot or MiFi devices enabling internet access for remote instruction. Are teachers' internet access included as an eligible expense?**

*Yes, for the period only that the teacher is required to teach remotely/virtually in response to the pandemic, within the CRF performance period of March 1, 2020 - December 30, 2020.*

**72. With anticipated shortfalls in Athletic Revenues due to COVID 19 (reduced games/gate) is it acceptable to submit a portion of the CRF funds to the HS to cover this deficit, as a one time payment?**

*CRF funds cannot be used to compensate for lost revenue. This would not be an allowable use of CRF funds.*

**73. There may be many vendors who are not able to get products to schools prior to the Dec. 30 deadline, is there any information that you're hearing that could potentially extend this deadline?**

*Currently the deadline for receipt of goods/services and liquidation is December 30, 2020. Currently, there is no change to this date. If there are any revisions to the requirements VDOE will provide additional updates.*

**74. Where was the ADM reported/pulled from that is being used for the CRF distribution/calculation?**

*The CRF funds were distributed based on the projected September 30, 2020 fall membership for divisions that were included in the Chapter 1289 state budget. There will not be adjustments for these funds based on actual reported fall membership.*

**75. For staffing costs, it states that the staffing positions must be for a temporary period. Can you define what a temporary period is? Is that a year, two years, as long as COVID-19 is with us?**

*CRF may pay for qualifying staffing costs, for payroll expenditures posted through December 30, 2020, but not beyond. You may be able to use your CARES Act ESSER formula funds to pay COVID-related staff costs beyond December 30, 2020. CRF has a deadline for qualifying expenditures of December 30, 2020.*

**76. We currently have a position that is non-exempt. Due to the substantial amount of overtime that has been required to manage FFCRA related leave requests, and other COVID-19 related duties as they pertain to monitoring and reporting active and suspected COVID-19 cases, the division would like to transition this role to an exempt position. We anticipate that until there is a viable COVID-19 vaccine, the responsibilities for this position will continue well into next year.**

**The Finance Department has done a cost comparison between transitioning the position to an exempt position and leaving it as a non-exempt position entitled to overtime compensation. Given the hours and overtime rate of pay involved, it is more cost effective to transition the role to an exempt position. The division would like to know if we can use CRF money to cover the additional salary costs associated with transitioning the position to an exempt position. The exempt position salary is not currently in our budget; however, based on our analysis, the additional salary costs associated with the exempt position are much less than the overtime costs associated with the non-exempt position. Therefore, it makes business sense to transition the role to an exempt position rather than maintain it as a non-exempt position. Please let me know if this is possible to do under the CRF guidelines, and if so, what costs we would be able to incur using CRF funding.**

*Under CRF, the creation of new positions, not included in the most recent budget and to address, support and respond directly to COVID-19 related activities, is allowable. In the scenario you have highlighted, we caution you about modifying the existing non-exempt position to an exempt position. In that scenario the non-exempt position was budgeted; technically only the portion above and beyond the non-exempt position would be allowable if you are strictly modifying an existing position and transferring the existing staff into that position. We strongly recommend you discuss with your Human Resource staff and/or legal council to ensure you are in compliance with all laws and regulations regarding the conversion of a position to avoid overtime.*

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**Posted 10/28/20**