

Maine Department of Education

Coronavirus Relief Fund

Information and Frequently Asked Questions

Updated as of September 23, 2020

On Friday, July 17th, Governor Mills and Maine Department of Education announced a commitment of \$165 million in Coronavirus Relief Funding (CRF), which is an urgently needed investment to cover unanticipated costs associated with the safe opening and operation of schools during the COVID-19 pandemic. Funding will be made available to the following entities: school administrative units (SAUs), charter schools, town academies (60/40's), CTE regions, magnet schools, and adult education. Allocations are based on a per pupil formula and weighted for equity.

Applications for funding will be available on Friday, July 24, and Thursday, August 6 for Adult Education programs. The application process requires superintendents/heads of school to attest to the proper use of CRF funding to support expenses that directly result from the COVID-19 pandemic, that are urgently needed in order to comply with health and safety guidelines, and to otherwise mitigate the impact of the pandemic on school operations, student and staff safety, and student access to education. Applicants must further attest to the following conditions:

- Expenses covered by CRF must not have been previously planned/budgeted
- Expenses covered by CRF must address urgent needs caused by COVID-19
- Expenses covered by CRF must not be reimbursed through any other funding source
- Expenses covered by CRF must be incurred between 3/1/2020 and 12/30/2020
- Items, facilities, supports, and services covered by CRF must be in use before 12/30/2020
- Lost revenues will not be recovered using CRF
- Applicants must agree to implement the health and safety [requirements](#) identified by Maine CDC for safely reopening schools

The application includes a budget template to reflect costs and expenses for which the applicant's organization will be reimbursed in an amount up to its total allocation. CRF funding may reimburse COVID related expenses incurred between 3/1/2020 and 12/30/2020, and all funds awarded must be committed by 09/30/2020 for the Department to efficiently reallocate any unused funding prior to the deadline for use of 12/30/2020. Examples of costs which may be covered through CRF:

- Facilities-related costs incurred between 3/1/2020 and 12/30/2020 (portable rentals, renovations and repairs, facilities modifications, leased spaces, utilities costs)
- Transportation-related costs (bus/van purchases or leases; transportation contracts)
- Expenses related to expanded student nutrition programs (food carts; equipment; additional staff; costs related to transporting food)
- Communications and signage related to COVID-19
- Additional staffing needed to address health and safety guidelines; substitute costs; contracted services; tutoring; remediation/afterschool programs; additional facilities, maintenance, and custodial staff or services

- Technology to facilitate remote learning and hybrid models
- Software licenses
- PPE, cleaning and sanitizing supplies, other materials and supplies related to the health and safety guidelines.

More information about CRF may be found [here](#).

FAQs:

- 1) **Where is the CRF #1 application and reimbursement template?** The application and reimbursement templates are provided [here](#). **Where is the CRF #2 application and reimbursement template?** The CRF #2 application and reimbursement process will be included within the Federal Grant Reimbursement System (GEMS).
- 2) **What is the deadline to apply for CRF #1 and CRF #2?** The initial budget submission and application for **CRF #1** is due on August 31, 2020. If needed at the local level, the subsequent budget submission and final application submission is due on **Wednesday, September 30, 2020**. The application deadline for **CRF #2** is **Thursday, October 15, 2020**. (9.23.20)
- 3) **Who is responsible for signing the application and attesting to the requirements?** Superintendent/ Head of School
- 4) **What is the deadline to obligate funds for CRF #1?** October 15, 2020 (9.23.20)
- 5) **How will CRF #1 reporting be handled?** The report due on October 2, 2020 does not require anything from SAUs. The CRF #1 report due on October 2, 2020 is one that is required by US Treasury to be completed by the State of Maine and will be completed by the Department's Chief Financial Officer. (9.23.20)
- 6) **What is the deadline to obligate funds for CRF #2?** TBA
- 7) **How will CRF #2 reporting be handled?** The report due on January 2, 2021 does not require anything from SAUs. The report due on January 2, 2021 is one that is required by US Treasury to be completed by the State of Maine and will be completed by the Department's Chief Financial Officer. (9.23.20)
- 8) **What is the deadline to apply for reallocated funds (if available)?** If unobligated funds are available for reallocation, the Department may announce any additional CRF allocations by October 30, 2020. (9.23.20)
- 9) **What is the deadline to liquidate funds?** Friday, January 29, 2021 (9.11.20)
- 10) **What needs to be included in any CRF reimbursement requests?**
Complete trial balance for CRF, and any additional available information collected to maintain documentation that explains how the costs were determined to be necessary in response to the COVID-19 public health emergency. (8.31.20)

11) What are the reporting requirements? The CRF reporting will be completed by the Department's Chief Financial Officer. Detailed quarterly reports are due for quarters ending in June 2020, September 2020, December 2020, and March 2021. Detailed Quarterly Reporting Requirements: Data required to be reported for the detailed reports includes, but is not limited to: the total amount of payments from the CRF received from Treasury; the amount of funds received that were expended or obligated for each project or activity; a detailed list of all projects or activities for which funds were expended or obligated including the name and a description of the project or activity; and detailed information on any loan issued; contracts and grants awarded; transfers made to other government entities; and direct payments made by the recipient that are greater than \$50,000.(9.23.20)

12) I've submitted my CRF #1 application and found an issue on the budget form. What should I do next?

- a. This error does not impact the status of any application that has already been submitted. However, the correction will need to be made before submission of invoices for reimbursement occurs.
- b. If you have not yet downloaded the [document](#), a corrected version is now available on the CARES/CRF page: <https://www.maine.gov/dae/covid-19/caresact>
- c. If you have already downloaded the document, but have not yet submitted your application, please make the correction before uploading it to the application (or download a corrected version if you have not already begun to fill out the budget).

To make the correction:

1. Open the CRF Budget-Invoice Template document.
2. There are two sheets: 1) Budget 2) Invoice: The error exists on the *Invoice* sheet.
3. The incorrect formula is in cell F42 (Category G Budget row, Equipment column) on the Invoice tab, and reads =\$C\$42
 - a. Change the formula to: = Budget!F24
 - b. You can test the new formula by entering a value on the BUDGET sheet, cell F24 (Category G, equipment column). If correct, that value should appear on the INVOICE sheet in cell F42.

13) May I begin working on the CRF #1 application and return to it later? The application may be "saved" in the browser. One will not be able to initiate the application on one computer and/or browser and try to pick it up on a different computer and/or browser.

14) Are there waivers available to extend the December 30, 2020 deadline for project implementation? No. The U.S. Department of Treasury has not provided a waiver.

15) If we lease space can it be paid up front for the entire year? No. CRF may only be used to cover a lease between 3/1/2020 and 12/30/2020.

16) How do we handle utility costs? Only utility costs related to newly expanded facilities/spaces (directly due to COVID-19) and over and above your utilities budget may be reimbursed through CRF.

17) Can we buy a one-year position and somehow use these funds? No.

- 18) Can we contract with a cleaning company for the entire year and pay the contract prior to Dec 30?**
Only contracted services for eligible expenses provided between 3/1/2020 and 12/30/2020 may be reimbursed through CRF.
- 19) If we are reimbursing COVID-related costs incurred during the spring of 2020, and that money comes in as revenue for FY21, can I spend the money as it would not have been approved by the local municipality?** CRF revenue and expenditures must be tracked in a separate fund. Therefore, if FY 2020 expenses are to be supported with CRF funds, those expenditures will need to be moved to the designated CRF fund and the corresponding revenue recorded in that fund as well. When considering using CRF funds to support FY 2020 expenditures, SAUs should contact their auditor for guidance.
- 20) Could we contract a cost with an outside provider for staff?** During the eligible time period and as a direct administrative expense, funds may be used to cover the cost of a contract when such services are determined to be necessary in response to the COVID-19 public health emergency and otherwise satisfies the requirements of the CARES Act and other applicable law.
- 21) Special education needs that require additional staff for the year, how can these funds support those needs?** CRF funds may only be used for eligible expenses incurred during the eligible time period ending on 12/30/2020.
- 22) Will the use of these funds impact our Subsidy?** Impacts to subsidy would be similar to the impact of using ESSER funds. SAUs should take care to prioritize expenditures that are not part of other subsidizable costs on the ED 279 or, that are in excess of other subsidizable costs already included in the approved FY 2020-2021 SAU budget.
- 23) Will additional staff be counted in NEO? Can we count them differently?** The Department will need to code these staff positions differently, as it will likely be a required data point for reporting. We will develop a protocol and provide information to SAUs by August 3, 2020. If any SAU has already submitted its staff data for school year 2020-2021 and is paying any staff with either ESSER and/or CRF funds, a data modification will need to be submitted.
- 24) If a district budgeted funds specifically for Covid19 related costs, can they use these funds instead?**
If the purchase was approved in the school budget, funds cannot be used to replace those costs.
- 25) If a school buys some buses, and can demonstrate that they have an invoice, but the buses won't become available until mid-winter, can they still use the funds?** No, unfortunately, the purchased items must be **in operation before the grant period expires or Dec 30, 2020.**
- 26) Many districts have purchased learning systems for the year. Can these funds support these costs?**
If the purchase was approved in the school budget, funds may not be used to replace those costs. If the purchase was an additional, unbudgeted expense needed to directly respond to and mitigate COVID-19, CRF may cover only those costs that can be traced through the date of 12/30/2020.

- 27) **Will CTE centers receive allocations?** CTE Regions would apply for CRF funds independently, but costs associated with CTE Centers would be included in the SAU allocation, as they are the fiscal agent.
- 28) **Will Adult Education programs receive allocations?** A per pupil allocation was determined using the \$1million set-aside for local, school district-based adult education programs. The allocation was based on the number of eligible learners enrolled as of March 13, 2020. Eligible learners are those enrolled in academic, English language acquisition, workforce training and college transition programming. The Department's Adult Education Director, Gail Senese will review and approve all adult education application and reimbursement requests.
- 29) **The Guidance says that a cost was not accounted for in the most recently approved budget if the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation. What would qualify as a "substantially different use" for purposes of the fund eligibility?** US Treasury's FAQ #3 includes: Costs incurred for a "substantially different use" include, but are not necessarily limited to, costs of personnel and services that were budgeted for in the most recently approved budget but which, due entirely to the COVID-19 public health emergency, have been diverted to substantially different functions. This would include, for example, the costs of redeploying corrections facility staff to enable compliance with COVID-19 public health precautions through work such as enhanced sanitation or enforcing social distancing measures; the costs of redeploying police to support management and enforcement of stay-at-home orders; or the costs of diverting educational support staff or faculty to develop online learning capabilities, such as through providing information technology support that is not part of the staff or faculty's ordinary responsibilities. Schools must take care to document the substantially different use for audit purposes. *Note that a public function does not become a "substantially different use" merely because it is provided from a different location or through a different manner. For example, although developing online instruction capabilities may be a substantially different use of funds, online instruction itself is not a substantially different use of public funds than classroom instruction.*
- 30) **The Guidance states that the Fund may support a "broad range of uses" including payroll expenses for several classes of employees whose services are "substantially dedicated to mitigating or responding to the COVID-19 public health emergency." What are some examples of types of covered employees?** US Treasury's FAQ #11 includes: The classes of employees include public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Payroll and benefit costs associated with public employees who could have been furloughed or otherwise laid off, but who were instead repurposed to perform previously unbudgeted functions substantially dedicated to mitigating or responding to the COVID-19 public health emergency, are also covered. Other eligible expenditures include payroll and benefit costs of educational support staff or faculty responsible for developing online learning capabilities necessary to continue educational instruction in response to COVID-19-related school closures. Please see the Guidance for a discussion of what is meant by an expense that was not accounted for in the budget most recently approved as of March 27, 2020. Payroll expenses covered by the Paycheck Protection Program or other federal funding sources are not eligible for reimbursement through CRF.

- 31) Can we pay additional staff a stipend for work?** The meaning of “additional staff” should be defined. The purpose of the “stipend” should be defined. US Treasury’s FAQ #29: *The Guidance includes workforce bonuses as an example of ineligible expenses but provides that hazard pay would be eligible if otherwise determined to be a necessary expense. Is there a specific definition of “hazard pay”?* *Hazard pay means additional pay for performing hazardous duty or work involving physical hardship, in each case that is related to COVID-19.* US Treasury’s FAQ #38: *May payments from the Fund be used to cover across-the-board hazard pay for employees working during a state of emergency? No. The Guidance says that funding may be used to meet payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Hazard pay is a form of payroll expense and is subject to this limitation, so Fund payments may only be used to cover hazard pay for such individuals.* The US Treasury guidance is not clear as to whether educational staff fall into the category of “similar employees”. US Treasury’s Guidance for States and Local Governments' document over nonexclusive examples of **eligible** expenditures, page 3 includes: *Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.* Nonexclusive examples of **ineligible** expenditures, page 4 includes: *Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.* Time and effort is required for all positions supported by federal funds and any salary/stipend payment that is subject to Maine State Retirement will utilize the Federal funds rate for that withholding. This documentation **MUST** be included in all reimbursement requests.
- 32) May I backfill my revenue lost from my school nutrition program?** Lost revenue may not be recovered using CRF but, if you needed additional staff or incurred transportation costs to deliver meals to students, that cost would be allowable.
- 33) Can I use CRF to purchase a symptom tracking tool?** The Framework provides a screening tool (form) that can be provided to families to use in making the determination of school attendance daily at no cost. SAUs may want to document this pre-screening process, which can be done through simple forms that are created locally or by purchasing access to an app managed by an outside corporation. This would be an acceptable use of CRF as long as expenses are within the time frame of 3/1/2020 and 12/30/2020. Information about free and paid examples of these tracking tools can be found at [Harvard Public Health](#).
- 34) Are equitable services a requirement of CRF?** No, Coronavirus funds were sent directly to Governors and were not specifically provided to support education. On July 17, 165 million was allocated to school administrative units (SAUs), charter schools, town academies (60/40's), CTE regions, and magnet schools to address immediate needs to cover unanticipated costs associated with the safe opening and operation of schools during the COVID-19 pandemic.
- 35) What happens if the application is incomplete when submitted?** The program director, Stanley Sawyer will notify the Superintendent, delete the initial application, and the Superintendent will be required to re-apply.

- 36) Does the CRF budget need to reflect the line item breakout that was in the allocation notice?**
No. Use the total amount allocated to meet your needs under the budget line categories in the CRF application.
- 37) If my organization is a Union, can I combine my schools into one application?** No. Each individual allocation must be reflected in a separate CRF application.
- 38) Can some of these funds be used for adult education?** Yes. However, there will be a separate application process for CRF adult education funding set-aside.
- 39) Are the following allowable costs? Thermal cameras to take temperatures at entry points, electronic signage to enhance communications with the community around COVID -19 issues, outdoor surveillance cameras to monitor student drop-off and pick-up areas, insurance for computers that students use at home, and purchase of pods or containers to store equipment/furniture, purchase of portable classrooms.** Yes, with the exception of insurance for computers that students use at home.
- 40) Is COVID-19 testing for students and staff an eligible expense?** No, an individual will need to go through their own insurance company. If the individual does not have insurance, please refer to the following:
DHHS does have a standing order to help people get tested, learn more [HERE](#):
There is also a document for testing coverage for uninsured individuals, [HERE](#): This document is translated in many languages on CDC's website, if needed.
- 41) May I hire substitutes to address COVID-19 related teacher absences? If so, do I need to track their time? My community wants me to hire a full-time screener/substitute and it is currently an unfunded position. Will CRF cover something like this until December 30? The person will greet students every morning, do a 15 second assessment as well as operate the planned nurse station and fill in around school as needed since we expect absenteeism for staff to be high.** 1- Substitutes: During the eligible time period and as direct administrative expenses, funds may be used to cover only the unbudgeted costs for substitutes through 12/30/2020. 2- Health Screener: During the eligible time period and as a direct administrative expense, funds may be used to cover the cost of a contract with a qualified health screener when such services are determined to be necessary in response to the COVID-19 public health emergency and otherwise satisfies the requirements of the CARES Act and other applicable law. For audit purposes, maintain documentation that explains how the costs were determined to be necessary in response to the COVID-19 public health emergency.
- 42) Is it allowable to pay staff members time for preparations for the school year that go beyond their contract?** During the eligible time period and as a direct administrative expense, funds may be used to cover *eligible* unbudgeted costs that are deemed necessary in response to the COVID-19 public health emergency and otherwise satisfies the requirements of the CARES Act and other applicable law. Nonexclusive examples of eligible costs when activities are substantially different functions: preparing classrooms for social distancing measures, cleaning and sanitizing classrooms, and developing online learning capabilities. This does not include school and district leaders with year-round contracts. For audit purposes, maintain documentation that explains how the costs were determined to be necessary in response to the COVID-19 public health emergency.
- 43) In order to address safety concerns, the SAU will provide Kindergarten screenings prior to the beginning of school and would like to use CRF funds to support salaries and benefits for staff members. It is not possible to do this during school and ensure social distancing.** During the eligible

time period and as a direct administrative expense, funds may be used to cover costs incurred for a “substantially different use” for personnel and services that were budgeted for in the most recently approved budget but which, due entirely to the COVID-19 public health emergency, have been diverted to substantially different functions. For audit purposes, maintain documentation that explains how the costs were determined to be necessary in response to the COVID-19 public health emergency. For audit purposes, maintain documentation that explains how the costs were determined to be necessary in response to the COVID-19 public health emergency.

- 44) Educators have received professional learning to create and record online instructional materials and labs, is payment for their time outside of contract an allowable CRF expense?** During the eligible time period, funds may be used to cover unbudgeted costs that are deemed necessary in response to the COVID-19 public health emergency and otherwise satisfies the requirements of the CARES Act and other applicable law. For audit purposes, maintain documentation that explains how the costs were determined to be necessary in response to the COVID-19 public health emergency. For audit purposes, maintain documentation that explains how the costs were determined to be necessary in response to the COVID-19 public health emergency.
- 45) Support staff are currently working outside of their contractual obligations to provide support for families as they re-engage with the school and prepare for the school year, is this an allowable CRF expense?** During the eligible time period, funds may be used to cover the cost of unbudgeted support staff that are determined to be necessary in response to the COVID-19 public health emergency; and, also to cover unbudgeted costs of hourly employees for hours worked over their normal work day when additional time can be attributed directly to COVID-19 activities. Nonexclusive examples of ineligible costs: Paying any salaried employee for additional hours and/or adding a pre-k classroom with teacher and curriculum to deal with overcrowded daycares. For audit purposes, maintain documentation that explains how the costs were determined to be necessary in response to the COVID-19 public health emergency. For audit purposes, maintain documentation that explains how the costs were determined to be necessary in response to the COVID-19 public health emergency.
- 46) What is allowable regarding ventilation?** During the eligible time period, funds may be used for unbudgeted expenses that are determined necessary to improve mitigation measures in response to the COVID-19 public health emergency. Nonexclusive examples of eligible expenses: New air filters, minor improvements and repairs, and updates to filtration systems. Nonexclusive examples of ineligible expenses: Capital improvements and ongoing major repairs/replacements that were planned and budgeted for repair and/or replacement since before March 1, 2020. For audit purposes, maintain documentation that explains how the costs were determined to be necessary in response to the COVID-19 public health emergency (9.1.20).
- 47) Are legal costs allowable?** During the eligible time period and as a direct administrative expense, funds may be used to cover unbudgeted legal cost when such services are determined to be necessary in response to the COVID-19 public health emergency and otherwise satisfies the requirements of the CARES Act and other applicable law. For audit purposes, maintain documentation that explains how the costs were determined to be necessary in response to the COVID-19 public health emergency (9.1.20).
- 48) Is it allowable to only have one vendor provide a bid for a COVID-19 related project?** SAUs must follow their local procurement procedures. This will be a required component of CRF monitoring. A requirement of the funding is that the non-federal entity establish and maintain effective internal control over the Federal Award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the

Federal award. See 2 CFR Part 200.303 Internal Controls. For audit purposes, maintain documentation that supports due diligence during the procurement process. (9.1.20)

49) What are some allowable direct costs?

The cost to hire a contract person(s) to handle the CRF grant requirements, monitor grant spending, ensure internal controls are being followed and documented, and/or other tasks and duties in the office created by the public health emergency. Tracking and submitting the CRF invoices for reimbursement could require additional time. Maintaining good records for the auditors could require additional time. Reconciling the accounting records to ensure that all invoices are submitted timely could require additional time.

The associated office costs with hiring a contract person(s) to handle the CRF tasks and duties (for example, this could be office equipment or an extra phone line).

The additional office supplies (including postage and mailing supplies) that are necessary to handle the public health emergency.

Legal fees – (handling legal questions related to COVID-19 issues).

Cleaning supplies and PPE (masks, face shields, etc.) related to the public health emergency. (9.1.20)

50) Are indirect costs allowable?

The State is not allowing indirect rates to be charged to the CRF. The State in turn is not taking their own cost allocation portion from the grant. Instead, direct admin costs (examples below) tied to responding to the public health emergency may be charged as approved by MDOE (when approving budgets). (9.1.20)

51) Where do we find the reimbursement excel spreadsheet for the CRF #1 funds? The CRF spreadsheet keeps a running total but is unlike the GEM system. Does one have to save after each CRF invoice number?

The CRF #1 invoice template is available on the [CARES Act webpage](#). Yes, the SAU will need to save the template. (9.11.20)

Staffing Needs – Time and effort is required for ALL staff members being paid from federal funds.

52) Substitute teacher expense--in the zoom meeting it says that we can charge for substitutes that are unbudgeted costs. We did not budget for teachers to be absent more due to the hybrid models that their own children's schools are using, therefore creating a higher level of absences for our district along with all the sick related leave. How do we prove that it is beyond what is budgeted for? May I hire substitutes to address COVID-19 related teacher absences? If so, do I need to track their time? My community wants me to hire a full-time screener/substitute and it is currently an unfunded position. Will CRF cover something like this until December 30? The person will greet students every morning, do a 15 second assessment as well as operate the planned nurse station and fill in around school as needed since we expect absenteeism for staff to be high. See FAQ #41 During the eligible time period and as direct administrative expenses, funds may be used to cover only the unbudgeted costs for substitutes through 12/30/2020. 2- Health Screener: During the eligible time period and as a direct administrative expense, funds may be used to cover the cost of a contract with a qualified health screener when such services are determined to be necessary in response to the COVID-19 public health emergency and otherwise satisfies the requirements of the CARES Act. (9.11.20)

53) If I need to hire a substitute teacher for on-site learning to cover for a COVID-absence teacher (still on payroll), is that allowable? In your reimbursement documentation you will need to include a statement that outlines the amount originally budgeted for and the new estimated amount in response to COVID-19. (9.11.20)

- 54) We hired subs using CRF. What documentation will be required?** A statement that outlines the amount originally budgeted for and the new estimated amount in response to COVID-19. (9.11.20)
- 55) If we are hiring long term subs to supplement in classroom and remote learning, are we able to expend those subs from CRF?** If the expenses are included in your approved application, within your reimbursement documentation you will need to include a statement that outlines the amount originally budgeted for and the new estimated amount in response to COVID-19. (9.11.20)
- 56) Is it allowable to hire an individual to manage the CRF application?** During the eligible time period and as a direct administrative expense, funds may be used to cover a contract to hire an individual to manage the CRF application and associated responsibilities when it is determined to be necessary in response to the COVID-19 public health emergency and otherwise satisfies the requirements of the CARES Act and other applicable law. For audit purposes, maintain documentation that explains how the costs were determined to be necessary in response to the COVID-19 public health emergency and detailed time and effort. Superintendents may not receive payment for their extra time. The CRF funding can only cover costs of the contractor through 12/30/2020 (9.1.20)
- 57) We have teachers doing virtual teaching remotely and students are in the classroom. Is this an allowable cost?** See FAQ #41 During the eligible time period and as direct administrative expenses, funds may be used to cover only the unbudgeted costs for substitutes through 12/30/2020. 2- Health Screener: During the eligible time period and as a direct administrative expense, funds may be used to cover the cost of a contract with a qualified health screener when such services are determined to be necessary in response to the COVID-19 public health emergency and otherwise satisfies the requirements of the CARES Act. (9.11.20)
- 58) Is it allowable to redeploy a bus driver to job tasks that are significantly different than their pre-COVID job descriptions?** Incidental redeployment or cleaning the buses (if included or expected as part of their job), would not be eligible. If the bus drivers are public employees and they are being redeployed to COVID-19 job tasks that are significantly different than their job descriptions, then CRF may be an allowable use to cover these costs. This redeployment of time for non-bus driving duties needs to be documented meticulously with required time and effort. Only the time utilized for the redeployed activities may be an eligible CRF expense.

This determination involves a decision tree.

Are the bus drivers private or public employees?

If **private**, the budgeted costs are **not eligible**.

If **public**, proceed to next question.

Are the tasks as described (delivering food, custodial and cleaning the school), included in the bus driver's job description?

If **yes**, the budgeted costs are **not eligible**.

If **no**, the budgeted costs are eligible to be covered with CRF funding; however, only if the redeployed time is supported as time spent completing tasks not included in the job description and related to mitigating and responding to COVID-19. Task codes or other mechanisms for recording and documenting redeployed time should be developed to make it efficient for bus drivers to document this time. (9.23.20)

Licenses and Subscriptions

- 59) **Software licenses- one-year agreements. Prior to today's zoom meeting, we had been told that software licenses that were for 1 year would be permitted to be paid in full of CRF funds. If this is the case, can we calculate the monthly cost and divvy it up over the CRF and ESSERF grant accordingly?** To avoid the risk of disallowance by the federal and state auditors, it is recommended that the one-year cost be prorated so that CRF funds (CFDA 21.019) are only used to over the number of months through 12/30/2020. (9.11.20)
- 60) **Are we allowed to charge one-year online subscriptions to facilitate remote learning to CRF?** For same risk mentioned above, no, you should not cover the period after 12/30/2020. (9.11.20)
- 61) **If we had to purchase software etc. to support remote learning for one year, what should we do for December 31, 2020 – July 1, 2021?** ESSER is one option that could cover this time period. (9.11.20)
- 62) **Can we pay for a portion of the license (September - December) with CRF funds?** Yes, paying for September – 30 is allowable if it is included within your approved CRF application. (9.11.20)

Time and Effort

- 63) **Where is the COVID-19 time and effort exemplar sheet located? If we just print their electronic time entries and have the attestation at the bottom for them to sign would that be okay (it would not show percentages, it would only show their total hours)? Also, regarding the signature required, does it have to be the employee, or can it be their supervisor? We will have to do a lot of chasing of employees to get these signed timely. Also, most of our staff the CRF time is overtime (outside of their normal workday). Do we still need to show all hours on the PAR since they are very separated segments of time?** Schools should develop and implement internal control procedures for tracking time spent on cleaning and sanitation work that is completed in response to new health and safety standards due to COVID-19. The standards for documentation guidance as included in the referenced document can help the school comply with internal control requirements. To avoid the risk of disallowances by the federal and state auditors, schools should implement internal control procedures over the use of CRF funding for overtime costs regarding the custodial and maintenance hourly employees. (9.11.20)
- 64) **Time & Effort done semi-annually. Do we need to do monthly T&E certification forms for CRF?** No, this is not a requirement with the CRF funding. (9.11.20)
- 65) **What about creating an outdoor classroom? Would that be allowed if it is a permanent space?** It may be deemed ineligible. There is a risk that federal and state auditors could disallow costs associated with building a new structure. (9.11.20)
- 66) **Must a PAR be signed by the employee?** A PAR must always be signed by the employee. (9.11.20)
- 67) **We have a swipe card system. Can we print those and have the staff member sign those?** Yes, this would work, as a PAR must always be signed by the employee. (9.11.20)
- 68) **Would leasing a storage container be allowable?** The guidance we are providing is based on our interpretation of US Treasury's guidance; therefore, we cannot tell you that leasing a storage container is allowable. It may be an eligible expense if the storage container is a necessary expenditure incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19). If the school cannot support that the cost was necessary in this regard, federal and state auditors could disallow the cost.

For audit purposes, maintain documentation that explains how the cost was determined to be necessary in response to the COVID-19 public health emergency. (9.11.20)

- 69) If we are leasing storage area for the year, will it be permissible to pay for that storage in December but maintains the storage until June? Other words paying 6 months in advance?** It is recommended that CRF funding be used only for the dates through December 30, 2020. There is a risk that federal and state auditors could disallow costs associated with days after the date of December 30, 2020. (9.11.20)

Capital Projects

- 70) Please define "capital projects"?** Capital Enhancement and Improvement may be eligible if the school can support that costs were necessary and incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19). If the school cannot support that costs were necessary in this regard, federal and state auditors could disallow the costs. For audit purposes, maintain documentation that explains how the costs were determined to be necessary in response to the COVID-19 public health emergency. **Capital Enhancement and Improvement.** Those activities having to do with additions or alterations to existing plant assets that add to, as opposed to restore, the value of the base asset or create a new asset. Many of these projects and expenses are made to enhance educational programs. (Adding a new ventilation system when one did not exist is a capital improvement or enhancement while replacing a roof is capital renewal.) **Capital Renewal and Renovation.** Those activities having to do with the replacement, in whole or substantial part, of a building component which renews its life expectancy. Activities which bring facilities up to current codes and standards would be categorized as capital renewal. In most cases, capital renewal activities involve the substantial renewal or replacement of fixed assets. **Capitol Renewal and Renovation projects are not allowable.** (9.23.20)
- 71) Are tents an allowable use? What documentation is required for this obligation?** The cost associated with tents may be eligible if the school can support that the cost was necessary and incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19). If the school cannot support that the cost was necessary in this regard, federal and state auditors could disallow the cost. (9.11.20)
- 72) What if we have PPE inventory for students and staff remaining on Dec 30?** It is acceptable to have a reserve that is related to this current COVID-19 outbreak. The guidance from US Treasury is as follows: Fund payments may be used only for expenditures necessary to address the current COVID-19 public health emergency. For example, a State may spend Fund payments to create a reserve of personal protective equipment or develop increased intensive care unit capacity to support regions in its jurisdiction not yet affected, but likely to be impacted by the current COVID-19 pandemic. (9.11.20)
- 73) CTE Did not receive ESSR funds - so how can we address the substitute issue?** US Treasury guidance does not include educational staff with their meanings for public employees. Schools will need to document unbudgeted September through December substitute costs as direct administrative costs and as necessary costs incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19). If schools cannot support that costs were necessary, federal and state auditors could disallow the costs. (9.11.20)
- 74) What if our class size was too large for one teacher so we had to hire another teacher and split the class, would the new teacher be covered by CRF? If we do not have those extra roles in place, we will not be able to reopen safely.** The CRF program director, Stanley Sawyer will review all submitted applications. If he needs additional information, he will contact the SAU leader directly. (9.11.20)

Reimbursement

75) Please confirm that money should be spent, and programming implemented by December 30, 2020. Additionally, what should the SAU create for a process that describes procedures for documenting in detail how costs were determined necessary in response to the public health emergency. All invoices and backup documentation should be emailed to Ruey.Yehle@maine.gov. Maine's Office of the Controller recommends that every CRF recipient create a procedure that includes when and how the determination was made for each approved project (not all-inclusive):

- 1) Date of determination
- 2) Name of person in authority at the school making the determination
- 3) A description of the impact to the school from the Covid-19 public health emergency
- 4) Guidelines and recommendations being implemented for which the school is incurring costs
- 5) A description of the necessary response the school is taking to address the public health emergency
- 6) An estimate of the costs associated with the specific determination
- 7) A statement that the costs were not included in the schools recently approved budget
- 8) Schools could categorize costs by projects. Please make one determination document per project.

Examples of projects (not all-inclusive): PPE, classroom modifications for physical distancing, additional hours over regular hours needed to address sanitation and modifications, additional hours over regular hours to address online learning capabilities, expanded transportation needs for physical distancing, additional bus drivers to address the expanded transportation needs, additional substitutes to address teacher leave of absences, building modifications to prevent the spread of the coronavirus, the hiring of medical staff, etc. (9.15.20)

75) Is the request for reimbursement for CRF #1 to be done via the Federal Grant Reimbursement website, or via email? The GEM system will not be utilized for CRF #1. All CRF #1 reimbursement requests will be completed using the CRF invoice template available on the CARES Act CRF [webpage](#). All invoices and backup documentation should be emailed to Ruey.Yehle@maine.gov. (9.15.20)

76) We are ordering additional general supplies, in order to reduce students sharing common items. Is that okay? We are buying supplies and texts that were not budgeted for because not sharing these items is for the safety of students. Wouldn't that be allowable for CRF? The CRF program director, Stanley Sawyer will review all submitted applications. If he needs additional information, he will contact the SAU leader directly. Costs may be eligible if the school can support that the costs were necessary and incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19). If the school cannot support that costs were necessary in this regard, federal and state auditors could disallow the cost. (9.15.20)

77) We do not have a purchase order for everything. What if we do not do purchase orders - we did a manual system do to not having the accounts set up yet. I do have detailed invoices from Amazon though that I can attach to the credit card statement. Is that acceptable? School administrative units should utilize their local procurement processes. For audit purposes, maintain documentation that explains how the costs were determined to be necessary in response to the COVID-19 public health emergency. (9.11.20)

78) My Superintendent ordered supplies for her two districts through our Amazon account here and I have invoiced the other district for their portion. What documentation is required for CRF reimbursement? School administrative unit should utilize their local procurement processes. In this case, please provide documentation of the invoice and deposit. For audit purposes, maintain documentation that

explains how the costs were determined to be necessary in response to the COVID-19 public health emergency. (9.11.20)

79) Will we be able to change the CRF Budget after the Sept 30, as we see actual needs and expenses occurring? No, the final CRF budget is due September 30, 2020. (9.1.20)

80) For reimbursement, is there any flexibility when it comes to budget overages within a budget category? Yes, as with IDEA, there is flexibility within a budget category of up to 10% of the total grant award. The application sets a budget and you're allowed a 10% variance across categories. If your submitted invoice has a variance of less 10%, it will be approved. (9.15.20)

81) How long must CRF records be maintained? 5 years (9.15.20)