**Maine Department of Education**

**Coronavirus Relief Fund**

 Information and Frequently Asked Questions

Updated as of August 6, 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](https://www.maine.gov/doe/framework/part-I) 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](https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf).

***Please note, Adult Education CRF specific FAQs can be found at the end of this document.***

FAQs:

1. **Where is the application and reimbursement template?** The application link and reimbursement templates were provided by priority notice as linked documents.
2. **What is the deadline to apply?** The initial budget submission and application submission 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.
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 and submit the initial report?** Thursday, October 15, 2020
5. **What is the deadline to apply for reallocated funds?** If unobligated funds are available for reallocation,

the Department will announce any additional CRF allocations by October 30, 2020. The supplemental application and final budget will be due on November 15, 2020.

1. **What is the deadline to liquidate funds?** December 30, 2020
2. **What are the reporting requirements?** Detailed quarterly reports are due for quarters ending in June 2020, September 2020, and December 2020.The required data elements have not been finalized for the detailed reporting; however, the information below is the most recent that has been shared on this topic.

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.

1. **I’ve submitted my application and found an issue on the budget form. What should I do next?**
2. 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.
3. If you have not yet downloaded the [document](https://gcc02.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.maine.gov%2Fdoe%2Fsites%2Fmaine.gov.doe%2Ffiles%2Finline-files%2FCRF%2520Budget-Invoice%2520Template%2520_REVISED_29July2020.xlsx&data=02%7C01%7CChelsey.A.Fortin%40maine.gov%7Ca7cba7c7934546ca883c08d834b25b43%7C413fa8ab207d4b629bcdea1a8f2f864e%7C0%7C0%7C637317287920595762&sdata=DVAcCikW2vueC%2BuML%2F4Mqehfq%2F2I3KDNJ9NvSGVzkGk%3D&reserved=0), a corrected version is now available on the CARES/CRF page: [https://www.maine.gov/doe/covid-19/caresact](https://gcc02.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.maine.gov%2Fdoe%2Fcovid-19%2Fcaresact&data=02%7C01%7CChelsey.A.Fortin%40maine.gov%7Ca7cba7c7934546ca883c08d834b25b43%7C413fa8ab207d4b629bcdea1a8f2f864e%7C0%7C0%7C637317287920605753&sdata=CPamfgl%2BEYOEfdKlizyUeoBqfjH%2FTSmLaT%2Byf1gZr8w%3D&reserved=0)
4. 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
	1. Change the formula to: = Budget!F24
	2. 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.
4. **May I begin working on the 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.
5. **Are there waivers available to extend the December 30, 2020 deadline for project implementation and reimbursement?** No. The U.S. Department of Treasury has not provided a waiver.
6. **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.
7. **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.
8. **Can we buy a one-year position and somehow use these funds?** No, salary and benefits for additional staffing required due to COVID-19 impact may only be reimbursed through CRF for services provided between 3/1/2020 and 12/30/2020.
9. **Can we contract with a cleaning company for the entire year and pay the contract prior to Dec 30?** Only contracted services provided between 3/1/2020 and 12/30/2020 may be reimbursed through CRF.
10. **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.
11. **Could we contract a cost with an outside provider for staff?** Yes, but CRF will only reimburse contracted services provided between 3/1/2020 and 12/30/2020.
12. **Special education needs that require additional staff for the year, how can these funds support those needs?** Additional staffing required due to COVID-19 may be reimbursable for services provided between 3/1/2020 and 12/30/2020
13. **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.
14. **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.
15. **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.
16. **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 the still use the funds?** No, unfortunately, the purchased items have to be **in operation before the Dec 30, 2020** cutoff date per the Maine Department of Administrative and Financial Services (DAFS.)
17. **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 due to COVID-19, CRF may cover those costs.
18. **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.
19. **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.
20. **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?** 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.
21. **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?** 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.
22. **Can we pay additional staff a stipend for work?** Clear records must be maintained that show the stipend is for additional work not ordinarily included in the staff members’ contract or job description and that it is a direct result of COVID-19. Additionally, 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.
23. **May I backfill my revenue lost from my school nutrition program?** Lost revenue may not be recovered using the funds but, if you needed additional staff or incurred transportation costs to deliver meals to students, that cost would be allowable.
24. **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 on a daily basis 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](https://www.hsph.harvard.edu/coronavirus/covid-19-response-public-health-in-action/surveys-apps-to-track-covid-19/).
25. **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.
26. **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.
27. **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.
28. **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.
29. **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.
30. **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. If the computers being referenced are tablets purchased by CARES Act funds, you would need federal approval to use federal funds to purchase insurance coverage for those devices. If computers in general are purchased with federal funds, unless the associated grant requires insurance coverage, or unless an exemption has been received from the federal awarding agency, using federal funds to purchase insurance is unallowable. For allowability, if the computers being referenced were purchased with non-federal funds and the SAUs have always had a policy of buying “no fault” insurance for items brought home, the Maine DOE has determined that this cost is a necessary cost due to COVID-19. This item would meet allowability criteria and CRF funding could cover the period through the date of 12/30/2020. To demonstrate that it is necessary, the SAUs would need to find other funding sources to pay the coverage period that extends past 12/30/2020.

**These FAQs are specific to Adult Education supplement and do not take the place of the MDOE FAQs and attestations.**

1. **How was the adult education allocation determined?** The $1 million for adult education was allocation based on the number of eligible learners enrolled in MaineSTARS as of March 13, 2020. Eligible learners are those enrolled in academic, English language acquisition, workforce training, and college transition programming.
2. **What is the deadline to apply?** The application deadline is Wednesday, September 30, 2020.
3. **Does adult education use the same application process as the SAU?** No. There are is a separate adult education application and budget template that must be used.
4. **If unobligated funds are available for reallocation, will adult education programs be able to apply for additional funds?** No. Adult education Coronavirus Funds will not be reallocated and must be spent by December 30, 2020.
5. **What are the reporting requirements?** Please refer to FAQs #7.
6. **Will the use of these funds impact the adult education subsidy?** No. Federal funds are not part of the state subsidy funding formula.
7. **Will additional staff be counted in NEO? Can we count them differently?** Adult education staff are not included in NEO. However, for reporting purposes staff positions may need to be coded differently. If needed we will develop a protocol and provide information by September 30, 2020.
8. **Will CTE Regions/Centers receive allocations?** CTE Centers will be included in their SAU allocation. A CTE Region with a standalone adult education program will be able to apply. CTE Regions administered by an adult education program will be considered in the adult education application.
9. **May I backfill revenue lost from my program?** No. Lost revenue may not be recovered using these funds.
10. **What happens if the application is incomplete when submitted?** The CRF adult education program director, Gail Senese will notify the Superintendent. Because the application is un-editable, the application will need to be redone.