



COVID Relief Funding FAQs

A listing of frequently asked questions and responses from the COVID team at DEED

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Allocations

Awards

1. When are we able to use American Rescue Plan (ARP), Elementary and Secondary School Emergency Relief (ESSER) III funds?

ARP ESSER III funds are available for expenses beginning July 1, 2021. If the district has allowable expenses prior to July 1, 2021, please reach out directly to DEED by emailing DEED.CARES@alaska.gov to discuss potential options.

Any balance from FY2022 will be carried over to FY2023 and will be available through June 30, 2023. Any remaining balance at that point will be carried over to FY2024 and will be available through June 30, 2024. Carry forward will continue until the entire grant is spent, or until September 30, 2024, when the grant period ends.



**2. What is the timeline for a district to obligate funds under ARP ESSER III?**

A district has until September 30, 2024, to obligate the ARP ESSER III funds it receives. This includes the 12-month Tydings Amendment period. For additional information on awarding and obligating funds, please see [USED's ARP ESSER Fact Sheet](#).

3. When do all COVID Relief funds expire?

The Coronavirus Aid, Relief, and Economic Security (CARES) Act funds (ESSER I, GEER I) expire September 30, 2022. The Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act funds (ESSER II) expire September 30, 2023. The ARP funds (ESSER III) expire September 30, 2024.

4. How does DEED calculate the allocation for districts' ARP ESSER III funds?

Each district's allocation is calculated based on the proportion of Title I-A they received in FY2021. For example, if District A received 5% of funding dispersed through the Title I-A formula grant in FY2021, then District A would receive 5% of the portion of ARP ESSER III funds allocated to districts.

Grants Management System (GMS)

1. When will a district's unused CARES and CRRSA funds be added to the FY2022 COVID Relief Application in GMS?

Once the district completes the FY2021 Final Expenditure Report (FER), any unused FY2021 funds for CARES and CRRSA will be automatically loaded into the FY2022 COVID Relief application in GMS.

2. Our district did not have any expenses for CRRSA funds in FY2021. When will our FY2021 CRRSA allocation be loaded into the FY2022 COVID Relief application?

For those districts who notified DEED, the FY2021 allocations have already been loaded into the FY2022 COVID Relief Application within GMS. If you have any questions, please contact DEED.CARES@alaska.gov.

3. Why is my full ARP ESSER III allocation not loaded into GMS?

The amount initially loaded into the FY2022 COVID Relief Application within GMS is only 2/3 of the district's total allocation as the U.S. Department of Education (US ED) will not release the final 1/3 of each state's funding until the ARP [State Plan](#) is approved. Once that occurs, the final 1/3 of the district's total allocation will be loaded into the FY2022 COVID Relief Application within GMS.

4. Does a district have to budget all of their COVID funds when completing their application?

No. Districts may leave funds unallocated in any of the COVID Relief grants. DEED encourages districts to expend their oldest funds first.



Use of Funds

General Questions

1. What are the allowable uses of COVID Relief Funds?

The main goal of COVID Relief Funds is to help meet a wide range of needs arising from the coronavirus pandemic, including reopening schools safely, sustaining their safe operation, and addressing students' social, emotional, mental health, and academic needs resulting from the pandemic. You can find more resources at [DEED's COVID Relief webpage](#).

2. Is there anything different about ARP ESSER III funds, from ESSER I and ESSER II?

Yes. Districts must set aside 20% of their ARP ESSER III funds to address learning loss. Districts must also create a mitigation plan and a district ARP plan. Please see DEED's [State Plan](#) webpage for additional details and templates. There are also maintenance of equity provisions, please see A-4 of the [federal FAQ document](#).

3. Do the requirements in the Uniform Guidance apply to ESSER and GEER funds?

Yes. The requirements in the [Uniform Guidance](#) apply. Please see A-16 of the [federal FAQ document](#) for further details.

4. Is there a "supplement not supplant" requirement for ESSER and GEER funds?

No. However, there are maintenance of effort provisions that keep states from substantially reducing support for education. Furthermore, districts should be mindful that other federal funds such as IDEA and ESEA still have maintenance of effort requirements that must be met. For more details, please check out the [federal maintenance of effort FAQ document](#).

5. Where can districts find more ideas for allowable uses of funds?

For use of funds ideas and resources, please check out DEED's comprehensive resource [COVID Relief Funding Guidelines](#). You may also find the [federal ARP ESSER FAQ document](#) helpful as well.

Staffing

1. Are stipends to staff allowable?

It depends. Federal guidance indicates that staff may be compensated for additional duties required due to the COVID-19 pandemic. For example, teachers may have had to clean classrooms during break times and plan both in-person and distance lessons. Federal guidance has also indicated that these funds can be used to recruit and retain high quality candidates in those places most severely impacted by COVID-19. Keep in mind that the district must have a written policy regarding such payments (it can be a newly adopted written policy).

2. Where do districts code staff stipends in GMS?

Most stipends for staff get coded to 310 and 320; however, stipends to account for educational expenses, tuition, certification costs, and communication allowances would get coded to 360.



3. Can ESSER funds be used to pay for COVID-19 leave?

Yes. Districts may use their ESSER funding to pay for staff that are on leave due to COVID-19. Staff leave needs to be coded to either 310 or 320 with applicable benefits coded to 360.

Construction

1. Can COVID Relief funds be used for construction and renovation costs due to the COVID-19 pandemic?

Yes. Construction is authorized under Title VII of the ESEA (Impact Aid) and therefore is an allowable use of GEER and ESSER funds under sections 18002(c)(3) and 18003(d)(1) of the CARES Act, sections 312(c)(3) and 313(d)(1) of the CRRSA Act, and section 2001(e)(2) of the ARP Act. The broad Impact Aid definition of “construction” includes new construction as well as remodeling, alterations, renovations, and repairs under which many activities related to COVID-19 would likely fall. Keep in mind that remodeling, renovation, and new construction are often time-consuming, which may not be workable under the shorter timelines associated with GEER and ESSER funds. These types of activities are also subject to a number of additional Federal requirements, as detailed below.

While construction is generally allowable, it is the responsibility of the district to assure that individual costs:

- i. comply with the Cost Principles in 2 CFR Part 200, subpart E (e.g., the cost must be “necessary and reasonable” (2 CFR §§ 200.403-200.404));
- ii. meet the overall purpose of the CARES Act, CRRSA Act, or ARP Act programs, which is “to prevent, prepare for, and respond to” COVID-19; and,
- iii. are consistent with the proper and efficient administration of those programs.

Furthermore, the district must maintain the appropriate documentation to support the expenditure.

As noted above, a district using GEER or ESSER funds for remodeling, renovation, and new construction must comply with additional federal requirements. For example, these projects require prior written approval by DEED (through the application in GMS). Approved construction projects (i.e., remodeling, renovation, and new construction) also must comply with applicable [Uniform Guidance](#) requirements, [Davis-Bacon prevailing wage requirements](#), and all of the federal applicable regulations regarding construction at [34 CFR §§ 76.600](#) and [75.600-75.618](#).

Some of the relevant part 75 requirements that must be considered before a new construction project is initiated include:

- i. Has the district considered the probable effects of proposed construction on any district, site, building, or structure that is included or eligible for inclusion in the National Register of Historic Places (34 CFR § 75.602);
- ii. Does the district have title or other interest in the site, including right of access, that is sufficient to ensure that the grantee will have use and possession of the facility for 50 years or the useful life of the facility, whichever is longer (34 CFR § 75.603);
- iii. Can the district begin the approved construction in a reasonable time period and have the final plans been approved before the construction is advertised or placed on the market for bidding (34 CFR § 75.605);
- iv. Can a district complete the project in a reasonable time period and consistent with the approved plans and specifications (34 CFR § 75.606);



- v. Is the construction functional, economical, and not elaborate in design or extravagant in the use of materials as compared to other facilities in the state or other applicable geographic area (34 CFR § 75.607);
- vi. Do the district's plans and designs for the facilities comply with applicable Federal, State and local health and safety standards, as well as Federal requirements regarding access by persons with disabilities. (34 CFR §§75.609 and 75.610); and,
- vii. Does the district have sufficient operational funds to operate and maintain the facility once the construction is complete and will the grantee operate and maintain the facility in accordance with all applicable Federal, State, and local requirements (34 CFR §§ 75.614 and 75.615).

Finally, if GEER and ESSER funds are used for construction, districts should also be aware that real property and equipment acquired or improved under a Federal award must be appropriately insured and districts must consult with DEED on disposition instructions in the event that the property or equipment is no longer needed. See, e.g., [2 CFR §§ 200.310-200.313](#).

2. What object code do districts use for construction expenses?

When submitting the application in GMS please provide the name of the contractor, estimated dates of the project, a brief description of the project, and how it's COVID-19 related. Any design work should be coded to 410, whereas actual construction should be coded to 540.

3. Can COVID Relief funds be used for teacher housing?

Yes, if additional teacher housing is needed to help respond to the COVID-19 pandemic (example: hiring additional teachers due to reducing class sizes or hiring a new interventionist/counselor/etc.). Please see [question 1](#) above for a complete list of requirements.

Other

1. Can COVID Relief Funds help pay for student activities costs such as travel and equipment?

In some cases. Districts may be able to charge certain costs if they are directly related to COVID. For example, excess lodging costs due to housing students in smaller groups.



ARP Requirements for Districts

District Requirements

1. What are the key due dates for districts?

May 24, 2021 – The FY2022 COVID Relief Application went live in the Grants Management System (GMS).

June 23, 2021 (within 30 days of receiving notification of ARP ESSER III fund allocations) - Districts will develop and make publicly available on the district website the plan for safe return to in-person instruction ([mitigation plan](#)). Districts will complete section A of the ARP ESSER III program details in the FY2022 COVID Relief Application in GMS. Districts will upload a signed assurances packet to the FY2022 COVID Relief Application.

August 23, 2021 (within 90 days of receiving notification of ARP ESSER III fund allocations) – All sections of the FY2022 ARP ESSER III Program Details must be completed in GMS.

September 30, 2024 – Districts have until September 30, 2024, to obligate the ARP ESSER III funds they receive.



2. Are districts updating their Smart Start Plans from 2020 with the Mitigation Strategies found in the District Requirements?

Each district must have a Safe Return to In-Person Instruction and Continuity of Services Plan (mitigation plan) that meets the requirements in section 2001(i) of the ARP Act and the requirements relating to the ARP ESSER III funds published in the Federal Register and available at the [Office of Elementary & Secondary Education’s website](#) (ARP ESSER requirements) to either: (a) within 30 days of notification of allocations, develop and make publicly available on the district’s website a plan for the safe return to in-person instruction and continuity of services, or (b) have developed and made publicly available on the district’s website such a plan that meets statutory requirements before the enactment of the ARP Act. In most cases, districts will need to update the plan that was developed in preparation for the 2020-2021 school year (referred to as Smart Start Plans). Periodic review of this new/updated mitigation plan must occur no less frequently than every six months for the duration of the ARP ESSER III grant award period.

DEED has created a [District Mitigation Plan Template](#). Districts may use the sample template as a framework for the information to be included in their ARP Act Mitigation Plan. Districts are not required to follow this sample template or framework; however, a completed plan includes all of the components listed in the template.



3. Is there specific guidance for districts in the development of the plan for safe return to in-person instruction and continuity of service if the district has already been conducting instruction in person?

A district's safe return to in-person instruction and continuity of service plan (mitigation plan) is required under section 2001(i) of the ARP Act and must address:

- i. How the district will maintain the health and safety of students, educators, and other staff and the extent to which it has adopted policies, and a description of any such policies, on each of the safety recommendations established by the CDC (and outlined on the slide after next); and
- ii. How the district will ensure continuity of services, including but not limited to services to address students' academic needs and students' and staff social, emotional, mental health, and other needs, which may include student health and food services.

If a district has already returned students to 100 percent full-time in-person instruction, its responses to these questions should focus on its current and future activities to keep students and staff safe and ensure continuity of services.

4. May DEED waive the requirement that each district develop a plan for the use of ARP ESSER III funds and a plan for the safe return to in-person instruction and continuity of services?

No. An SEA does not have the authority to waive any of the statutory or regulatory requirements related to ARP ESSER III, including requirements related to the development of district plans for use of ARP ESSER III funds and plans for the safe return to in-person instruction and continuity of services (mitigation plan).

5. Will there be other reporting requirements for ARP ESSER III funds, similar to reporting requirement under the CARES and CRRSA Acts?

Yes. The U.S. Department of Education is working on establishing the reporting requirements for upcoming collections.

6. How are the four tiers of evidence defined in the ESEA incorporated into this program? Are all four tiers of evidence applicable?

The ARP Act defines the term "evidence-based" as having the meaning in section 8101(21) of the ESEA. Accordingly, "evidence-based" includes several tiers of evidence. Specifically, "evidence-based," when used with respect to a state, district, or school activity, means an activity, strategy, or intervention that demonstrates a statistically significant effect on improving student outcomes or other relevant outcomes based on –

- i. Strong evidence from at least one well-designed and well-implemented experimental study ("tier 1");
- ii. Moderate evidence from at least one well-designed and well-implemented quasi-experimental study ("tier 2"); or
- iii. Promising evidence from at least one well-designed and well-implemented correlational study with statistical controls for selection bias ("tier 3"); or
- iv. Demonstrates a rationale based on high-quality research findings or positive evaluation that such activity, strategy, or intervention is likely to improve student outcomes or other relevant outcomes and includes ongoing efforts to examine the effects of such activity, strategy, or intervention ("tier 4").

Given the novel context created by the COVID-19 pandemic, an activity need not have generated such evidence during the COVID-19 pandemic to be considered evidence-based. [The U.S. Department of](#)



[Education’s What Works Clearinghouse](#) identifies the tier of evidence that reviewed studies meet, as applicable. As part of the “demonstrates a rationale (tier 4)” level of evidence, grantees may develop and use approaches that are novel if they are consistent with theoretical and empirical findings from research and the grantee will continue to review the effects of the practice to build the evidence base. Developing a logic model can help to demonstrate a rationale. Logic model resources are available at the [U.S. Department of Education’s Institute of Education Sciences website](#).

DEED has created [Evidence-Based Guidance](#). Districts may examine the guidance for further support.

Stakeholder Engagement

1. What type and how much stakeholder consultation are districts required to provide?

Stakeholder engagement is a core element of the state and district planning process for the use of ARP ESSER III funds. The [Interim Final Rule \(IFR\)](#) and the [ARP ESSER State Plan template](#) include a specific list of stakeholders with which a state or district must consult.

Meaningful consultation may take different forms. The U.S. Department of Education recognizes and respects the work that States and school districts are already doing and have been doing throughout the COVID-19 pandemic to engage their communities.

Districts must engage in meaningful consultation with stakeholders, including, but not limited to:

- i. students;
- ii. families;
- iii. school and district administrators (including special education administrators); and,
- iv. teachers, principals, school leaders, other educators, school staff, and their unions.

The district must also engage in meaningful consultation with each of the following to the extent present in or served by the district:

- i. Tribes;
- ii. civil rights organizations (including disability rights organizations); and,
- iii. stakeholders representing the interests of children with disabilities, English learners, children experiencing homelessness, children and youth in foster care, migratory students, children who are incarcerated, and other underserved students.

Districts must provide the public the opportunity to provide input in the development of the district plan for the use of ARP ESSER III funds and take such input into account.

DEED has created a [Stakeholder Engagement Toolkit](#). Districts can review this resource for further support.



DEED Oversight

1. What types of oversight will DEED provide through the course of the ARP ESSER III funds?

DEED will review each district's application for funds to ensure that services and activities are allowable under the grant award. DEED is also required to implement various data collection and reporting requirements throughout the grant period. Additionally, DEED will implement appropriate fiscal monitoring of and internal controls for the ARP ESSER III funds. Through this oversight, DEED will provide districts with technical assistance in the anticipated areas of greatest need.