

Federal Funds Guidance: COVID-19 Closures

In response to the rapidly changing needs of Tennessee LEAs due to COVID-19, please review the following guidance on the continued use of federal funds. The Tennessee Department of Education (department) used guidance from the U.S. Department of Education (ED) to develop this resource; it may change over time and will be updated as needed. Program-specific guidance supersedes the general, ESEA, and IDEA program guidance below. Additional information and resources are available on [the department's COVID-19 webpage](#).

General Guidance

Paying Staff with Federal Funds

The design, development, and final approval of work and work protocols during the COVID-19 outbreak are the responsibility of each Local Educational Agency (LEA). Policies and procedures must be uniform for all staff, whether typically paid with federal funds, state, or local funds. While the allowability to continue federal program work exists, LEAs have discretion on whether to allow remote work during the COVID-19 outbreak. All LEAs must maintain appropriate records, including written policies and procedures and cost documentation to substantiate costs.

Paying Federally-Funded Staff to "Telework" or Work from Home

LEAs may make the determination to pay staff to work from home in the event of closures. The cost is allowable if it:

- is reasonable for services rendered and conforms to established written policy consistently applied to both federal and non-federal activities;
- follows in accordance with state and local laws and policies and meets requirements of federal statute; and
- is supported by time and effort documentation.

While working from home, employee time and effort documentation must:

- follow internal controls to reasonably assure that charges are accurate, allowable, and allocable;
- be incorporated into official records;
- reasonably reflect the total activity for which employee is compensated;
- encompass all activities (federal and non-federal);
- comply with established accounting policies and practices; and
- support distribution among specific activities or cost objectives.

Paying Professional Development Costs:

For LEAs that have incurred costs related to professional development (e.g., registration fees, air travel, etc.) for which refunds are not available, grant funds may cover these costs. If the LEA receives registration credits or travel vouchers in lieu of a refund, LEAs may use such credits in a timely manner (prior to June 30, 2020) or journal the expense for credit to its local budget. All LEAs must maintain appropriate cost documentation.

Paying Contracted Services

In the event that contractors cannot provide services as outlined in a contract or memorandum of understanding (MOU) due to COVID-19, the LEA should follow the contract or MOU regarding termination. When possible, grant recipients should attempt to renegotiate the terms of agreements with providers in lieu of termination.

Serving English Learners (ELs)

In the event of school closure, with no remote learning, services for students who are ELs may be suspended. However, if an LEA is providing remote learning opportunities for non-ELs, LEAs must provide equitable opportunities to ELs. For example, if schools send paper packets home, schools must ensure that all ELs receive accessible assignments and provide supports. If providing online classwork, schools must design around the needs

and abilities of ELs. Consider that not all families have internet access and the parents or guardians of ELs may not have sufficient English language skills to support learning at home the same way other parents or guardians might.

Elementary and Secondary Education Act (ESEA) Program Guidance

Waiver Requests to ED

With the recent extended school closures, the department submitted numerous waivers to give LEAs time and flexibility to reset and reevaluate how to support students moving forward. Waiver requests relating to ESEA grants that *have been granted* include the following:

- A waiver of ESSA § 1127(a) that statutorily limits carryover to 15 percent for Title I, Part A funds. This waiver would allow LEAs to carryover a greater percentage of their 2019–20 Title I, Part A funds to use during the 2020–21 school year to meet newly identified needs.
- A waiver to extend the period of performance for an additional 12 months for all remaining fiscal year (FY) 2019, grant funds (carryover), and allowing the additional 90 days for liquidation after the period of performance.

For more information, including a Q&A document, and to review these waivers in full, please navigate to the department’s [COVID-19 webpage](#).

FY20 Carryover

The department is also establishing the following carryover allowances for the 2019–20 school year:

Program	Carryover Allowed
McKinney-Vento: Homeless Education Grants	Up to 100% of the LEA's total, current-year allocation
Title I, Sec. 1003: School Improvement	Up to 100% of the LEA's total, current-year allocation
Title I, Part A: Basic Programs	As noted above, the department is seeking a waiver from ED to allow all LEAs to apply for a waiver for carry-over in excess of 15% of their total current-year allocation. This would be available to all LEAs.
Title I, Part D: Neglected and Delinquent	Up to 100% of the LEA's total, current-year allocation
Title II, Part A: Supporting Effective Instruction	Up to 100% of the LEA's total, current-year allocation
Title III, Part A: English Learners	Up to 100% of the LEA's total, current-year allocation
Title III, Part C: Immigrant Students	Up to 100% of the LEA's total, current-year allocation
Title IV, Part A: Student Support and Academic Enrichment	Up to 100% of the LEA's total, current-year allocation
Title IV, Part B: 21st Century Community Learning Centers	0% unless another amount is approved by the department
Title V: Rural and Low-Income Schools (REAP & RLIS)	Up to 100% of the LEA's total, current-year allocation

More information regarding waivers will be shared as the department receives additional guidance from ED.

Staff Traditionally Paid Fully or Partially with Federal Funds

Align payment for federally-funded staff with LEA-level protocols and the general guidance above. The scope of work and payment must be uniform whether federal, state, or local funds pay for positions. If staff are paid during the closure and not required to perform normal work duties, the same applies to federally-funded staff. If staff must perform approved work to be paid during a prolonged closure, the same applies to federally-funded staff.

Title I targeted assistance staff should focus on activities or initiatives that enhance the instructional programming for Title I-eligible students. However, there is flexibility in activities performed, and Title I staff could assume limited duties assigned to similar personnel paid through local funds. Title I staff can conduct these limited duties, beyond classroom instruction or work benefiting Title I students, if the scope and time requirements are proportional to similar personnel at the same school.

Title I school-wide staff (i.e., non-educators) may support Title I paid staff (i.e., educators) who perform work on school-level activities or initiatives that enhance the educational program.

Supplement, Not Supplant

Any federal funding used to support digital learning or remote instruction must follow the same **supplement, not supplant** provisions as all other expenses, meaning that federal funds must continue to be in addition to, and not in place of, state or local funding that otherwise supports digital or remote learning opportunities.

Equitable Services to Private School Students under ESEA programs

LEAs should establish procedures around communication for the required consultation process with private school representatives or officials throughout a closure when necessitated by a disaster. For example, the LEA may establish an emergency call tree to share any needed information between the LEA and private schools. LEAs may conduct consultation meetings, traditionally held in person, over the phone or virtually. Additionally, LEAs must still maintain proper documentation of all meetings and interactions with private school officials.

The LEA should also establish procedures regarding the impact on equitable services in the case of an extended closure and share those procedures with the private school representatives or officials. LEAs should coordinate such planning with private school officials to ensure they have access to the information and services they need for their eligible students and, as applicable, their teachers and families.

Funds allocated to LEAs for educational services and other benefits to eligible private school children shall be obligated in the fiscal year the LEA receives the funds. Under the current extenuating circumstances in which an LEA is unable to obligate all funds within this timeframe, funds may remain available for the provision of equitable services under the respective program during the subsequent school year. LEAs must use funds on equitable services and should add funds into the equitable services allocation for the 2020–21 school year. For more information on providing equitable services during COVID-19 related closures, click [here](#).

Flexibility of Federal Funds

ESSA § 5103 allows LEAs to transfer Title II, Part A and Title IV, Part A into other grants that may provide LEAs with increased flexibility. Title II, Part A may be transferred to Title I, Part A and Title IV, Part A may be transferred into Title I, Part A; Title II, Part A, Title III, Part A; and/or Title V, Part B.

If equitable services are currently being provided through Title II, Part A and Title IV, Part A, LEAs are reminded that ESSA § 8501 requires LEAs to consult with non-public schools on the amount of funds available for equitable services. If an LEA should choose to transfer funds mid-year, this would impact the amount of funds available for equitable services and would thus require LEAs to notify private school officials.

Specific ESEA Federal Program Contacts

Program Contact	Email
Divisional Coordinators	East: Henry.LaFollette@tn.gov Middle: Heather.Farley@tn.gov West: Lynn.Dotson@tn.gov 20 Most Populous LEAs: Heather.Farley@tn.gov
Title I (Improving the Academic Achievement of the Disadvantaged)	Deborah.Thompson@tn.gov Brinn.Obermiller@tn.gov
Title I, Part A Neglected and Title I, Part D	Dan.Fromel@tn.gov Erin.Christian@tn.gov Jackie.Jacobson@tn.gov
Title II (Preparing, Training and Recruiting High-Quality Teachers, and Principals)	Brinn.Obermiller@tn.gov Deborah.Thompson@tn.gov
Title III (English Learners)	Jan.Lanier@tn.gov Katie.Barcy@tn.gov
Title IV (Student Support and Academic Enrichment)	Brinn.Obermiller@tn.gov
Title V (Rural Education)	Brinn.Obermiller@tn.gov
Title IX (McKinney-Vento)	Vanessa.Waters@tn.gov
Equitable Services to Private Schools	Deborah.Thompson@tn.gov Brinn.Obermiller@tn.gov

Individuals with Disabilities in Education Act (IDEA) Program Guidance

Use of IDEA Funds

LEAs may use IDEA funds to pay special education staff engaged in special education activities. All other expenses shall follow federal guidelines with respect to allowability (2 CFR 200.420-475).

Allowable IDEA Program Activities

IDEA, Part B funds may be used for activities that directly relate to providing and ensuring continuity of special education and related services to children with disabilities. For example, an LEA may use IDEA, Part B funds to disseminate health and COVID-19 information that specifically relates to children with disabilities, to develop emergency plans for children with disabilities, or to provide other information (e.g., guidance on coordination of the provision of services in alternate locations) to parties who may need such information, including school staff responsible for implementing individualized education programs (IEPs), parents of eligible children, and staff in alternate locations where special education and related services may be provided. However, LEAs must not use IDEA, Part B funds to develop or distribute general COVID-19 guidance or to carry out activities that are not specific to children with disabilities. Additionally, LEAs may not use IDEA, Part B funds to administer future COVID-19 vaccinations to any children, including children with disabilities.

Specific IDEA Federal Program Contacts

Program Contact	Email
Divisional Coordinators	East: Trudy.Hughes@tn.gov Middle: John.Stults@tn.gov West: Janet.Mansfield@tn.gov 20 Most Populous LEAs: Trudy.Hughes@tn.gov
IDEA Compliance Coordinator	Laura.Dunn@tn.gov

Federal Spending for COVID-19 Closures: Strategies to Support Digital Learning and Remote Learning Opportunities*

Activities Activities must align with district and school needs assessments and plans.*	State or Local	Title I, Part A	Title I, Part A - Parent & Family Engagement	Title I, Part A - N & D	Title II, Part A	Title III, Part A	Title IV, Part A	Title V, Part B, Subpart 2
Provide internet access (i.e., hot spots) for students who do not have access at home	✓	✓				✓	✓	✓
Supplemental equipment and devices (i.e., computers, web cameras) for virtual learning/online instruction	✓	✓		✓		✓	✓	✓
Software licenses for educational programs	✓	✓		✓		✓	✓	✓
Virtual instruction programs, platforms, tools	✓	✓		✓		✓	✓	✓
Minimal advertising costs to promote virtual/remote learning to families	✓		✓				✓	✓
Provide professional development or training to staff to use online learning platforms (virtual or in-person)	✓	✓		✓	✓	✓	✓	✓
Postage, materials, and copying costs associated with mailing learning packets to students' homes	✓	✓	✓			✓	✓	✓
Online platform/program to facilitate and manage two-way communication with families	✓	✓	✓			✓	✓	✓
Tools or services to help parents navigate the community resources and systems available to assist with changes related to COVID-19	✓	✓	✓			✓	✓	✓
Tools or services to help parents assist their children in their virtual education	✓	✓	✓			✓	✓	✓

**Funding must meet the specific requirements for eligible school, teacher, and/or student activities, as well as applicable supplement not supplant requirements for each program.*