

Federal Education Funding Planning Guidance

Purpose

LEAs will be provided with additional federal revenues to address costs related to responding to the COVID-19 emergency. Specifically, the CARES Act Elementary and Secondary School Educational Relief (ESSER) Fund and Coronavirus Relief Fund (CRF), as well as potential resources from FEMA, will help you to meet these needs.

This document is intended to offer guidance to Vermont LEAs as you prepare your CFP, IDEA, Perkins and AEL grant applications, as well as your ESSER and CRF applications, and potential FEMA applications. It is meant to be a “living document” and will be updated with information on additional needs and sources of funding as such information becomes available.

How to Use this Document

The Agency highly recommends that Superintendents and Business Managers play a stronger role in coordinating needs assessment and grant application processes than they perhaps have done in the past. Superintendents and Business Managers have a global view of the total work of their districts and are well positioned to work with programmatic staff (i.e., Curriculum Coordinators, Special Education Administrators, etc.) to braid* “regular” federal funding sources with one another to maximize funding and accomplish the important work facing our school districts over the next year. In addition, Superintendents and Business Managers are able to provide strategic district-wide planning and maintain strong oversight of all available funding sources to avoid the loss of any federal funding due to expiration of one or more available funding streams.

As you complete your grant applications (and/or amendments) for ESSER, CRF, FEMA, CFP, IDEA, Perkins, and AEL funds, the Agency encourages you to consider the following overarching principles that will enable you to promote a Strong and Healthy Start to the school year in this time of uncertainty:

1. Assure there is equity in access to education for all learners,
2. Use evidence, data, research and best practice to inform your decision making, and
3. Invest strategically for effectiveness and efficiency.

The following tables in this document are intended to give you “at a glance” information that will assist you with the third bullet - strategic planning of investments. Needs identified in the Communications, Structures for Student Success, Instruction and Feedback, Ensuring Accessibility, and Other tables are ones that have been expressed to Agency staff. These lists are not exhaustive, and they may not reflect your LEA’s particular needs.

Contact Information:

If you have questions about this document or would like additional information, please contact:

Kathy Flanagan at kathy.flanagan@vermont.gov

Each funding source comes with its own requirements and restrictions. Please use the [Grant Details Grid for LEA Fiscal Planning](#) spreadsheet as a quick reference as you make fiscal planning decisions. You may or may not be able to use one or more of the funding sources to meet *your* specific needs, depending on factors such as whether that need is documented in a needs assessment, if one is required by that funding source, whether limitations such as “Supplement not Supplant” apply to that funding source, and the particular features of your intended investment/strategy/goal. **You should consult US Department of Education and Vermont Agency of Education guidance documents for further information on allowable uses of each funding source.** Furthermore, Agency staff are available by phone and email to help you clarify whether a particular investment/strategy/goal is allowable under a particular funding source.

To help guide decision-making as LEAs complete their CRF and ESSER applications, the following information may prove helpful:

1. Periods of performance and deadlines
 - a. CRF: March 1 – Dec. 30, 2020 (Summer Food Service Program June-August, 2020)
 - i. Please note that CRF differs from all other grants in that the costs must be *incurred* (not obligated) by Dec. 30, 2020.
 - ii. Applications were due **Sept. 2, 2020**.
 - b. ESSER: July 1 – Sept. 30, 2022
 - i. All estimated costs must be in an approved award amendment by April 29, 2021 (we will require that any grant amendments be submitted prior to this due date. This deadline is still to be determined).
 - c. FEMA: January 2020 (March 1, for COVID-19 purposes) until the end of the emergency
 - i. required only if LEA is applying for CRF, recommended otherwise.
 - ii. Eligible cost survey and FEMA Request for Public Assistance were due **Sept. 1, 2020**.
 - iii. FEMA will respond within 1-2 weeks to inform LEA if they are eligible to apply. AOE and the FEMA team will provide in depth technical assistance in the near future.
2. Use of funds
 - a. CRF- LEAs should apply for 100% of eligible costs *already* incurred between March 1-Sept. 2, 2020, and also *projected* eligible costs for Sept.- Dec. 30, 2020.
 - i. The CRF application should include 100% of expenses that may be covered by FEMA – see 2c.
 - ii. AOE recommends that if a cost during the period is both CRF and ESSER eligible, that the LEA apply for **CRF**.
 - iii. LEAs will submit reimbursement requests for incurred costs to AOE after their grant has been awarded.
 - b. ESSER- LEAs should apply for 100% of eligible costs from July 1- Dec. 30, 2020, that *cannot* be covered by CRF (this is largely confined to ESEA and IDEA activities/costs and certain uses of ESSER for childcare costs).
 - i. ESSER funds should be used for all eligible COVID-19 costs from Jan. 1, 2021-Sept. 30, 2022.
 1. ESSER funds should be prioritized over other sources of funding wherever possible during this time period.

- c. FEMA- AOE is still awaiting a decision from FEMA around whether LEAs will be allowed to apply and which costs will be eligible (this is why the initial steps are the survey and registration, not the application).
 - i. If they are found eligible, LEAs should apply for 100% of FEMA-eligible costs, even if they overlap with CRF. A process is being developed at the state level to reconcile this overlap.
 - ii. The FEMA team recommends that LEAs should apply for FEMA in three projects (March 1-June 30, 2020, July 1-August 31, 2020, September 1- December 31, 2020), but more information on this process will be forthcoming in mid-September.
 - iii. The outstanding FEMA questions should not hinder or delay applications for CRF or ESSER.

**Braiding funds is different than blending funds. LEAs braid funding sources in order to accomplish common goals; however, the restrictions and allowable uses of each of the funding sources braided together maintain their original restrictions and allowable uses. LEAs are required to maintain a separate accounting record for each funding source.*

Anticipated Needs: Communications

LEA Unmet or Anticipated Need	Title Funds (I-V) and McKinney-Vento	IDEA	AEL	Perkins	ESSER	COVID Relief Fund (CRF) [Costs must be incurred by December 30, 2020]**	AOE or SOV-provided resources
Technology infrastructure (hardware, software, connectivity, assistive technology)	May be allowed under Title IA, Title III*, Title IVA (effective use of technology - subject to % limitations) and/or Title V.	May be allowed if connected to a student's IEP/504 Plan in order to improve communication with family, to provide the student with access to GenEd curriculum, or if an assistive technology or piece of adaptive equipment that would enhance related services (OT, PT, BI, etc.).	May be allowed to enable student access to internet, hardware and software.	May be allowed if purpose is to improve CTE programs under Required Use 5 - expanding opportunities for students to participate in distance CTE and blended-learning programs.	Allowable expense (category 1).	Allowable expense.**	Edmodo LMS and virtual networking platform; expanded access to LMS and remote instruction through VTVLC; symptom tracker platform (under construction).
Professional development for staff on effective strategies for remote communications with families.	May be allowed under Title IA, Title III*, Title IVA and Title V.	Maybe allowed; parental training also may be allowable.	May be allowed.	May be allowed under Required use 2(f) to provide teachers, faculty...with opportunities to advance knowledge, skills, and understanding in pedagogical practices.	Allowable expense (categories 7, 10, 12, 14, 15, or 17).	Allowable expense.**	Support provided through VTVLC.

Expenses for CRF are only allowable if they are directly related to the COVID-19 pandemic. Please refer to the [CRF grant application](#) for further details. The period of eligible costs for CRF reimbursement is March 1, 2020 through December 30, 2020 **which differs from the period of availability for ESSER funds. LEAs should note that costs incurred differs from funds obligated: the work must be performed and invoiced by December 30, 2020 in order to be eligible for CRF funds.

Anticipated Needs: Structures for Student Success

LEA Unmet or Anticipated Need	Title Funds (I-V) and McKinney-Vento	IDEA	AEL	Perkins	ESSER	COVID Relief Fund (CRF) [Costs must be incurred by December 30, 2020]**	AOE or SOV provided resources
Planning time and assistance to address teaming and scheduling innovation	May be allowed under Title IA, Title III*, Title IVA and Title V.	May be allowed.	May be allowed.	May be allowed if purpose is to improve CTE programs under Required Use 5 - expanding opportunities for students to participate in distance CTE and blended-learning programs.	Allowable expense (category 6).	Not allowable.	

LEA Unmet or Anticipated Need	Title Funds (I-V) and McKinney-Vento	IDEA	AEL	Perkins	ESSER	COVID Relief Fund (CRF) [Costs must be incurred by December 30, 2020]**	AOE or SOV provided resources
Sanitation supplies/contracts	May be allowed under Title IVB (when used in 21st Century Community Learning Centers funded programming that occurs during non-school hours).	Broadly speaking, not allowable. May be allowed if it can be closely aligned to the individualized learning/instructional needs of a student.	May be allowed.	Not allowed.	Allowable expense (category 2).	Allowable expense.**	AOE and SOV are providing support.***
Personal protective gear for staff or students (e.g., masks, gloves, medical supplies, etc.)	May be allowed under Title IVB (for staff of 21 st Century Community Learning Centers funded programs during non-school hours).	May be allowed if personnel need medical equipment to support a specific student with a disability.	May be allowed.	Not allowed.	Allowable expense (category 2).	Allowable expense.**	AOE and SOV are providing support.***

LEA Unmet or Anticipated Need	Title Funds (I-V) and McKinney-Vento	IDEA	AEL	Perkins	ESSER	COVID Relief Fund (CRF) [Costs must be incurred by December 30, 2020]**	AOE or SOV provided resources
New or expanded mental health services/supports	May be allowed under Title IA, IVA (safe & healthy students) and Title V.	May be allowed if the service/support can be linked to a student's IEP/504 Plan.	Not allowed.	May be allowed to provide programming aimed at supporting and encouraging achievement of "special populations (see law for definition)"; Required use 2e - supporting the implementation of strategies to improve student achievement and close gaps in student participation and performance in CTE programs; cannot pay for individual students.	Allowable expense (category 3).	Allowable expense for student supports (supports for staff still to be determined).	AOE has set aside resources to build a statewide, open access platform to provide cutting-edge information on best practices in Social and Emotional Learning and related topics. This platform is intended to be used by educators, parents, and students.

LEA Unmet or Anticipated Need	Title Funds (I-V) and McKinney-Vento	IDEA	AEL	Perkins	ESSER	COVID Relief Fund (CRF) [Costs must be incurred by December 30, 2020]**	AOE or SOV provided resources
District or school level technology infrastructure (hardware, software, connectivity, assistive technology, platforms for Personal Learning Plans, Learning Management Systems)	May be allowed under Title IA, Title III*, Title IVA (effective use of technology - subject to % limitations) and Title V.	May be allowed if the service/support can be linked to a student's IEP/504 Plan.	May be allowed.	May be allowed if used to support special populations in the technical center; may be used to purchase resources for career exploration and career development throughout the region.	Allowable expense (category 1).	Allowable expense.**	AOE has provided all educators, administrators and professional staff with licenses to Edmodo.
Student level technology infrastructure (hardware, software, connectivity, including assistive technology, platforms for Personal Learning Plans, Learning Management Systems)	May be allowed under Title IA, Title III*, Title IVA (effective use of technology - subject to 15% infrastructure limitations) and Title V.	May be allowed if assistive technology is required per a student's IEP/504 plan.	May be allowed if used to purchase equipment that provides a student access to their instruction.	May be allowed if used for instructional technology and work place technology purchases.	Allowable expense (category 1).	Allowable expense.**	
Busing costs to deliver educational materials	Not allowed.	May be allowed if service can be linked to a student's IEP/504 plan.	Not allowed.	Not allowed.	Allowable expense (category 5).	Allowable expense.**	

LEA Unmet or Anticipated Need	Title Funds (I-V) and McKinney-Vento	IDEA	AEL	Perkins	ESSER	COVID Relief Fund (CRF) [Costs must be incurred by December 30, 2020]**	AOE or SOV provided resources
Supplemental nutrition services (ex. "backpack" programs)	Not allowed.	Not allowed	Not allowed.	Not allowed.	Allowable expense (category 7).	Not allowed.	
Summer or extended learning programming for students with or without disabilities	May be allowed under Title IA, Title III (if intended for ELs or in order to enable EL students' participation), Title IVA, Title IVB (21C) and Title V.	May be allowed if programming can be linked to a student's IEP/504 Plan.	N/A AEL is already year-round programming.	Generally, may be allowed so long as it is zero cost to family.	Allowable expense (category 4 or 7).	Allowable expense.**	
Translation of instructional materials/purchase of multilingual materials	May be allowed under Title IA, Title III and Title V.	May be allowed if the service/support can be linked to a student's IEP/504 Plan.	May be allowed.	May be allowed under Required use 5(P): making all forms of instructional content widely available.	Allowable expense (category 7).	Allowable expense.**	

** Expenses for CRF are only allowable if they are directly related to the COVID-19 pandemic. Please refer to the [CRF grant application](#) for further details. The period of eligible costs for CRF reimbursement is March 1, 2020 through Dec. 30, 2020, **which differs from the period of availability for ESSER funds**. CFR costs must be incurred. LEAs should note that costs incurred differs from funds obligated: the work must be performed and invoiced by Dec. 30, 2020 in order to be eligible for CRF funds.

*** AOE has partnered with the State Emergency Operations Center (SEOC) to distribute PPE, sanitizer and COVID-19 kits to all independent schools and LEAs. AOE has distributed:

- ⊙ Kits of PPE for school nurses and COVID-19 Coordinators (including gloves, gowns, surgical masks and face shields).
- ⊙ A reserve supply of adult-size cloth face coverings for distribution to staff or family members who may not have one.
- ⊙ 2 gallons of hand sanitizer per school.
- ⊙ A set of posters encouraging mask wearing.

Anticipated Needs: Instruction and Feedback

LEA Unmet or Anticipated Need	Title Funds (I-V) and McKinney-Vento	IDEA	AEL	Perkins	ESSER	COVID Relief Fund (CRF) [Costs must be incurred by December 30, 2020]**	AOE or SOV provided resources
Purchase of digital instructional materials	May be allowed under Title IA, Title III*, Title IVA (well-rounded educational opportunities or effective use of technology) and Title V.	May be allowed if materials are part of a student's IEP/504 Plan.	May be allowed.	May be allowed under Required use 5(I), 5(P) - must be for use in the region served by the technical center.	Allowable expense (category 1).	Allowable expense.**	
Subscriptions or licenses or other fees associated with online learning platforms or resources	May be allowed under Title IA, Title III*, Title IVA (well-rounded educational opportunities, effective use of technology) and Title V.	May be allowed if it can be linked to a student's IEP/504 Plan.	Not allowed.	May be allowed under Required use 5(I), 5(P) - must be for use in the region served by the technical center.	Allowable expense (category 1).	Allowable expense through December 30, 2020 in order to be covered by CRF funds.	AOE has provided all educators, administrators and professional staff with licenses to Edmodo.

LEA Unmet or Anticipated Need	Title Funds (I-V) and McKinney-Vento	IDEA	AEL	Perkins	ESSER	COVID Relief Fund (CRF) [Costs must be incurred by December 30, 2020]**	AOE or SOV provided resources
Professional development for staff on best practices in digital curriculum design and implementation, use of technological tools	May be allowed under Title IA, Title IIA, Title III*, Title IVA and Title V.	May be allowed.	May be allowed.	May be allowed under Required use 2(f) provide teachers, faculty... with opportunities to advance knowledge, skills and understanding in pedagogical practices.	Allowable expense (categories 10, 12, 13, 14, 15, or 17).	Allowable expense. **	AOE has provided expanded access to professional development through VTVLC.

** Expenses for CRF are only allowable if they are directly related to the COVID-19 pandemic. Please refer to the [CRF grant application](#) for further details. The period of eligible costs for CRF reimbursement is March 1, 2020 through December 30, 2020 **which differs from the period of availability for ESSER funds**. LEAs should note that costs incurred differs from funds obligated: the work must be performed and invoiced by December 30, 2020 in order to be eligible for CRF funds.

Anticipated Needs: Ensuring Accessibility

LEA Unmet or Anticipated Need	Title Funds (I-V) and McKinney-Vento	IDEA	AEL	Perkins	ESSER	COVID Relief Fund (CRF) [Costs must be incurred by December 30, 2020]**
Training for families/parents to support students in remote learning environments	May be allowed under Title IA, Title III*, Title IVA, Title IVB, and Title V.	May be allowed as Parent Counseling and Training as a Related Service is a requirement of IDEA.	May be allowed as a family literacy-related activity/support.	May be allowed if connected to Required Use 5 -expanding opportunities for students to participate in distance CTE and blended-learning programs; also, may be allowed if used to support special populations in the technical center.	Allowable expense (category 7).	Allowable expense.**
Compensatory services for students with disabilities	Not allowed.	May be allowed if compensatory services are per a student's IEP/504 Plan.	N/A	Not allowed.	Allowable expense (category 7 or 18).	May be allowed.
Outreach, service delivery for students experiencing homelessness	May be allowed under McKinney-Vento, Title IA and Title V.	May be allowed if it can be linked to a student's IEP/504 Plan.	May be allowed if outreach is designed to include all populations who do not have a diploma/equivalency and are at least 16.	May be allowed if it is a part of a broader program supporting special populations (students experiencing homelessness is one of 9).	Allowable expense (category 7).	Allowable expense.**

LEA Unmet or Anticipated Need	Title Funds (I-V) and McKinney-Vento	IDEA	AEL	Perkins	ESSER	COVID Relief Fund (CRF) [Costs must be incurred by December 30, 2020]**
Outreach, service delivery for migrant students	May be allowed under Title IA.	May be allowed if it can be linked to a student's IEP/504 Plan.	May be allowed. All outreach must be designed to include populations who meet eligibility criteria, which includes: student must be at least 16, have no high school diploma or is basic skills deficient; or an English Language Learner.	May be allowed if it is part of a broader program supporting special populations (migrants are not a specific population in Perkins, but if students were also English language learners this might be allowed)	Allowable expense (category 7).	Allowable expense.**
Professional development for staff on effective remote learning communication strategies for families of students with disabilities	May be allowed under Title IA, Title IIA, Title III*, Title IVA and Title V.	May be allowed.	May be allowed.	May be allowed under Required use 2(f) provide teachers, faculty... with opportunities to advance knowledge, skills and understanding in pedagogical practices.	Allowable expense (category 7, 10, 12, 13, 14, 15, or 17).	Allowable expense.**

LEA Unmet or Anticipated Need	Title Funds (I-V) and McKinney-Vento	IDEA	AEL	Perkins	ESSER	COVID Relief Fund (CRF) [Costs must be incurred by December 30, 2020]**
Technology infrastructure (hardware, software, connectivity, including assistive technology)	May be allowed under Title IA, Title III*, Title IVA (effective use of technology -subject to % limitations) and Title V.	May be allowed if assistive technology is part of a student's IEP/504 Plan.	May be allowed.	May be allowed if purpose is to improve CTE programs; Required Use 5 -expanding opportunities for students to participate in distance CTE and blended-learning programs.	Allowable expense (category 1).	Allowable expense.**
Translation of instructional materials/purchase of multilingual materials	May be allowed under Title IA, Title III and Title V.	May be allowed if it can be linked to student's IEP/504 Plan.	May be allowed.	May be allowed under Required use 5(P): making all forms of instructional content widely available.	Allowable expense (category 7).	Allowable expense.**

*For purposes of implementing educational services and supports for the general student population, LEAs should rely primarily on non-Title III federal, state or local funds to purchase technology infrastructure, provide related professional development for distance learning, and purchase digital instructional materials and online subscriptions/licenses to learning platforms and resources. Depending upon situation- or program- specifics, however, LEAs may be allowed to use Title III funds to supplement their core Language Instructional Education Program by acquiring educational technology resources and online services and providing professional development specially designed to support the unique language acquisition and academic instructional needs of English Learners (ELs), ELs with disabilities, educators of ELs (including “regular” classroom teachers and special educators who have EL students in their classes), and EL parents.

** Expenses for CRF are only allowable if they are directly related to the COVID-19 pandemic. Please refer to the [CRF grant application](#) for further details. The period of eligible costs for CRF reimbursement is March 1, 2020 through December 30, 2020 **which differs from the period of availability for ESSER funds**. LEAs should note that costs incurred differs from funds obligated: the work must be performed and invoiced by December 30, 2020 in order to be eligible for CRF funds.

Anticipated Needs: Other

LEA Unmet or Anticipated Need	Title Funds (I-V) and McKinney-Vento	IDEA	AEL	Perkins	ESSER	COVID Relief Fund (CRF) [Costs must be incurred by December 30, 2020]**	AOE or SOV provided resources
Replacement of local funds for any allowable activity, including salaries for staff paid with local funds	Not allowed.	Not allowed.	Not allowed.	Not allowed.	Allowable expense (category 5).	Allowable expense only when staff are engaged in planning for remote learning services.	
Costs associated with collaborative planning re: school reopening, continuity of operations/instruction, etc.	Not allowed.	Not allowed.	Not allowed.	Not allowed.	Allowable expense (category 6, 10, or 11).	Allowable expense. **	

LEA Unmet or Anticipated Need	Title Funds (I-V) and McKinney-Vento	IDEA	AEL	Perkins	ESSER	COVID Relief Fund (CRF) [Costs must be incurred by December 30, 2020]**	AOE or SOV provided resources
Childcare care/instructional supervision for instructional staff of the school/LEA (teachers, administrators, instructional paraeducators, etc.)					Allowable expense. There are several options. For example, an LEA might contract with a daycare provider to make spaces available for staff with young children whose regular daycare services are unavailable due to COVID-19 so that those staff can continue to provide educational and other school services to students or may choose to provide childcare services directly onsite to enable staff to continue to work. In such cases, use category 5. An LEA also might choose to provide a retention incentive to instructional staff with young children to offset the cost for childcare in order to retain those staff, which is an allowable use of IIA funds under ESEA, if teacher retention is a challenge due to COVID-19. In such a case, use category 13. Note that this latter option is only available for retention incentives for instructional staff.	Allowable expense if choosing the first set of options under ESSER (see column to left). Not allowable if selecting the retention incentive option because CRF does not allow use of funds for activities allowed under ESEA.	Potential additional support for childcare may be forthcoming from the Governor's and CDD's recent proposal for CRF funding to the legislature.

LEA Unmet or Anticipated Need	Title Funds (I-V) and McKinney-Vento	IDEA	AEL	Perkins	ESSER	COVID Relief Fund (CRF) [Costs must be incurred by December 30, 2020]**	AOE or SOV provided resources
Childcare/instructional supervision for non-instructional staff of the school/LEA (professional student support staff, bus drivers, custodians, administrative assistants, non-instructional paraeducators, food service staff, etc.)					Allowable expense if choosing the first set of options under ESSER (see row above). Use category 5. Not allowable if selecting the retention incentive option because Title IIA does not allow use of funds for activities directed at non-instructional staff.	Allowable expense if choosing the first set of options under ESSER (see row above). Not allowable if selecting the retention incentive option because CRF does not allow use of funds for activities allowed under ESEA.	Potential additional support for childcare may be forthcoming from the Governor's and CDD's recent proposal for CRF funding to the legislature.
Expenses related to childcare for essential persons	Not allowed.	Not allowed.	Not allowed.	Not allowed.	Allowable expense (category 5 or 11).	Allowable expense.**	
Costs associated with coordination/planning with local and state health departments and other units of government re: school reopening and other COVID-19-related matters	Not allowed.	Not allowed.	Not allowed.	Not allowed.	Allowable expense (category 9 or 11).	Allowable expense.**	

Expenses for CRF are only allowable if they are directly related to the COVID-19 pandemic. Please refer to the [CRF grant application](#) for further details. The period of eligible costs for CRF reimbursement is March 1, 2020 through December 30, 2020 **which differs from the period of availability for ESSER funds. LEAs should note that costs incurred differs from funds obligated: the work must be performed and invoiced by December 30, 2020 in order to be eligible for CRF funds.

Anticipated Needs: Food Service

LEA Unmet or Anticipated Need	Nonprofit School Food Service Account	ESSER	COVID Relief Fund (CRF) [Costs must be incurred by December 30, 2020]**	COVID Relief Funds for Summer Food Service Program Sponsors***	AOE or SOV provided resources
Hazard pay for school food service personnel and bus drivers, related to meal production and distribution of meals through the federal child nutrition programs	Allowable, if hazard or premium pay is covered by established personnel policies.	Allowable expense (category 5).	Allowable expense. (Recommendation: for costs incurred June-August use the CRF Summer Food Service Program Sponsors funds.)	Not allowed.	
Salaries for food service personnel working to provide meals through the federal child nutrition programs during the pandemic	Allowable expense.	Allowable expense (category 5).	Allowable expense (Recommendation: for costs incurred June-August use the CRF Summer Food Service Program Sponsors funds)	Time spent on packaging, distributing, planning and administration of meal delivery during June-August 2020 is allowable. Cooking and food production time is not allowable.	
Packaging for unitized meal deliveries	Allowable expense.	Allowable expense (category 5).	Allowable expense (Recommendation: for costs incurred June-August use the CRF Summer Food Service Program Sponsors funds)	Allowable expense for June - August 2020.	
Transportation and other costs associated with providing meals through the federal child nutrition programs during the pandemic	Allowable, if it meets the required criteria of reasonable, allocable, and necessary (2 CFR 200.404 and 200.405).	Allowable expense (category 5).	Allowable expense (Recommendation: for costs incurred June-August use the CRF Summer Food Service Program Sponsors funds)	Allowable expense for June - August 2020.	

LEA Unmet or Anticipated Need	Nonprofit School Food Service Account	ESSER	COVID Relief Fund (CRF) [Costs must be incurred by December 30, 2020]**	COVID Relief Funds for Summer Food Service Program Sponsors***	AOE or SOV provided resources
Printing of informational handouts to accompany the meals	Allowable, if the information is related to the meals program.	Allowable expense (category 5).	Allowable expense (Recommendation: for costs incurred June-August use the CRF Summer Food Service Program Sponsors funds)	Allowable expense for June - August 2020	
Salaries for food service staff unable to report to work due to COVID-19, when the absence is authorized	Allowable, if payment for such absences are covered under established personnel policies.	Allowable expense (category 5).	Allowable expense.**	Not allowed.	
Non-refundable costs for events and activities cancelled due to COVID that would have been paid for out of the nonprofit school food service account	Allowable, if cost was incurred prior to the expiration of OMB Memo, M-20-17.	Allowable expense (category 5).	Allowable expense.	Not allowed.	
Personal Protective Equipment (e.g. gloves and face masks) for food service and food delivery personnel	Allowable expense.	Allowable expense (category 2 or 5).	Allowable expense. (Recommendation: for costs incurred June-August use the CRF Summer Food Service Program Sponsors funds).	Allowable expense for June - August 2020.	
Food	Allowable expense if the food is served as part of a "reimbursable meal" in one of the federal child nutrition programs.	May be allowed (category 5 or 7).	Not allowed.	Not allowed.	

LEA Unmet or Anticipated Need	Nonprofit School Food Service Account	ESSER	COVID Relief Fund (CRF) [Costs must be incurred by December 30, 2020]**	COVID Relief Funds for Summer Food Service Program Sponsors***	AOE or SOV provided resources
Food service and packaging equipment and small wares, meal counting/point of sale equipment	Allowable expense.	May be allowed (category 5)	Allowable expense. (Recommendation: for costs incurred June-August use the CRF Summer Food Service Program Sponsors funds).	Allowable if equipment is used to continue meal delivery services in June - August 2020.	
Health and safety modifications for meal preparation and distribution facilities	Allowable expense, except for construction. Seek State Agency approval for limited renovation costs.	Allowable expense (category 5).	Allowable expense. (Recommendation: for costs incurred June-August use the CRF Summer Food Service Program Sponsors funds).	Allowable expense for June-August 2020.	

School Food Authorities are reminded that a wide variety of costs associated with purchasing, preparing and distributing meals through the federal child nutrition programs are allowable uses of the Non-Profit School Food Service Account. However, the fixed per-meal reimbursement for meals served under the federal child nutrition programs may not be enough to cover all costs associated with meal service. In that case, other funds will need to be identified. For more information on general allowable costs for the non-profit school food service account, see Page 12-18 of the [USDA Indirect Cost Guidance](#). For specific COVID-19 allowable cost guidance, see [USDA Memo SP 21-20](#).

***The legislature has appropriated \$12 million specifically for Summer Food Service Program sponsors for costs associated with continuing meal delivery services to children during June-August 2020. For a detailed list of allowable costs for these funds, see the [CRF Summer Food Service Program Application](#).

Questions to Consider When Determining the Most Appropriate Funding Source

1. Under which Federal grants would this item be allowable?
2. Which is the most restrictive of these funds?
3. Which of these funds will expire first? **Note that CRF funds expire on December 30, 2020 so use of these funds for any allowable expense should be prioritized!**
4. Will using Federal funds this year cause an appearance of supplanting?
5. Are there any caps on the administrative funds I am using?
6. Have I claimed my indirect cost rate?
7. If not, am I leaving funds on the table?
8. Can using transferability or adding other funding sources to the schoolwide pool increase flexibility or my ability to use funds before they expire?
9. If the LEA participates in a Schoolwide option, what methodology of drawing the funds will be most beneficial for LEA this year when considering expiration of funds?

Each funding source comes with its own requirements and restrictions. Please use the [Grant Details Grid for LEA Fiscal Planning](#) spreadsheet as a quick reference as you make fiscal planning decisions. You may or may not be able to use one or more of the other funding sources to meet *your* specific needs, depending on factors such as whether that need is documented in a needs assessment, if one is required by that funding source, whether limitations such as “Supplement not Supplant” apply to that funding source, and the particular features of your intended investment/strategy/goal. You should consult US Department of Education and Vermont Agency of Education guidance documents for further information on allowable uses of each funding source. Furthermore, Agency staff are available by phone and email to help you clarify whether a particular investment/strategy/goal is allowable under a particular funding source.