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## Associated Student Body (ASB)

1. For the ASB budgeting process, how should districts move forward without the students and staff? Best practice
    - Try to do webinars with the students and follow up with meeting minutes when everyone returns.
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## Expenditures

1. Do you think we will receive any federal or state assistance for additional expenditure costs incurred district-wide?
  - OSPI is working with the Washington delegation on this issue. The best thing districts can do is record these expenditures and the activities associated with these expenditures separately.

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2. Will the purchasing guidelines be adjusted so staff can order materials or needed items and have them delivered to home address?
  - Local decisions must be made to ensure staff have what they need to offer continuous learning. Funds spent on technology or materials for staff to utilize at their personal residence must be limited to the time that these professional duties must be performed remotely.

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3. We've been asked to track COVID-19 related expenses, do you have a rubric for what would be allowable?
  - OSPI is working on a COVID-19 coding rubric. In addition to accounting guidance, we are also working on a definition of COVID-19 expenditures along with accompanying examples.

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4. Since our teachers are working remote, will things like supply purchases, internet charges (costs for an employee to boost their internet or obtain a hot spot), or any necessary equipment to provide their virtual lessons be allowable?
  - Be cautious; the expenditure must benefit the employee in the context of performing their professional duties during the shutdown. There should not be a lingering benefit to the employee beyond the shutdown. Use your best judgment.

5. How do we report to OSPI the loss of revenues and added expenditures?

- Track your loss of revenues and added expenditures related to the shutdown separately in a spread sheet so we can include this in a comprehensive COVID-19 fiscal impact on schools. OSPI will create a tool for districts to submit those losses and will provide some coding guidance at a later date.
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## Federal Programs

- 1 While we're executing virtual learning, what attendance requirements are there (e.g. the 20-day absence threshold)?
    - OSPI has previously stated that we would draft an emergency rule to allow students who missed 20 or more consecutive school days prior to count day specifically due to an abundance of caution related to COVID-19 to be counted as enrolled students for funding purposes.

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  - 2 How should we handle Time and Effort through the closure?
    - OSPI has not received formal guidance from the feds on this issue. At this time, school districts should treat federal employees the same as state employees consistent with the H1N1 guidelines based on advice from the Council of Chief State School Officers (CCSSO).
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## Funding/Appportionment/Enrollment

1. Is that estimate for April 20 enrollment going to be used for all programs or just BEA?

- The estimate will be used for all programs.

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2. Why can't OSPI use 2019-2020 average daily attendance?

- Historical trends of enrollment decline as the school years go on and therefore the state cost declines so we're just trying to recognize the fact that we still must operate within the parameters of the currently approved state budget.

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3. Is the salary increase approved by the legislators (1.6%) still going to be funded for the 2020-21 school year?

- Yes, that is the current IPD in the state budget.

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4. Should we be planning for significant financial distress for the next year's budget that would likely result in large scale reduction in force needs?

- OSPI cannot project the outcomes of future legislative sessions to address the impending decrease in state revenue. We encourage districts to budget conservatively, specifically as it relates to adding programs or filling vacated staff positions to mitigate the statewide budget risk that lies ahead.

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5. Where can we find the breakdown of the amount of money districts will receive through the hold-harmless language around LEA and Transportation payments?

- These will be posted to the Budget and Preparation page on the OSPI website.

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6. Are there any rumors of reductions to revenue for 20-21 school year?

- See the response to question #4 above.

7. Our collection of family income surveys was interrupted with the closure. Our poverty percent is going to be lower as a result which affects future LAP funding. Do you anticipate any accommodations on this?

- The F-203 will be loaded with poverty percentages as of March 31. We encourage districts to continue to verify this information, if a secondary pull is made and a later date.

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8. Given the current situation, do you anticipate any delay in funding payments (e.g. apportionment, entitlement funding, nutrition reimbursement, etc)?

- OSPI does not anticipate any delay in funding associated to COVID-19.

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9. Running Start enrollment - with the colleges offering Spring classes to seniors who need more credits for Spring quarter, do the districts still need to make sure the total FTE doesn't exceed the 1.2?

- Yes, this is current law and has an impact potentially on the state budget.

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10. Will there be any consideration for lost revenue; ie., facilities rentals, etc.? And if so, how should districts track this and report?

- Districts should track lost revenue locally for reporting to OSPI at a future date. Since lost revenue does not fit into the existing accounting structure, it will need to be reported outside the F-196 in late summer or early fall.

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11. While it appears we won't see a reduction to funding this year, what can we possibly anticipate for FY 20-21? Reduced LAP etc.

- OSPI cannot project the outcomes of future legislative sessions to address the impending decrease in state revenue. We encourage districts to budget conservatively, specifically as it relates to adding programs or filling vacated staff positions to mitigate the statewide budget risk that lies ahead.

12. Will Federal and/or State carryover thresholds be relaxed?

- We are currently in discussion with the Federal Department of Education on a variety of funding issues, including this one. When we know something, we will let you know. Conversations regarding state carryover thresholds will be addressed with legislative fiscal staff and members.
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## Nutrition Services

1. How will we pay/cover the costs of our Food Service staff and/or food?

- Any cost associated with preparing and serving reimbursable meals, such as transportation and food costs, is an allowable expense to the nonprofit food service account, which is program 98.

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2. Do students need to be present when handing out meals?

- On March 25, 2020 USDA released a nationwide waiver to allow parents to pick up meals for their students. The waiver outlines that Sponsors must have a process in place to ensure that 1) meals are only distributed to parents or guardians of eligible children; and 2) duplicate meals are not distributed to any child. Sponsors who want to allow parents to pick-up meals without their children present must complete and submit to OSPI CN the *Attestation to Support Parent or Guardian Meal Pickup Form*. Sponsors should reach out to their program specialist for the form.

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3. How do we handle sick students or parents who want to pick up for multiple kids and multiple days?

- The USDA is allowing students to pick up multiple meals. Each school's food service department does need to take into consideration food safety around meal counting and claiming. OSPI asked that if your school district is planning on serving multiple meals, reach out to OSPI Child Nutrition to complete and submit the *Unanticipated Closures – Meal Distribution Plan Addendum*.

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4. What is the best way to track so we can get reimbursed?

- Districts should continue to use their current process and procedures for counting, claiming, and tracking meals. If districts have concerns about how they are tracking reimbursable meals reach out to OSPI and they can talk to districts on a case by case basis to get a solution.



5. During the closure, will schools be allowed to submit for all meals served or will it be restricted to one meal per student?

- What can be claimed is one breakfast and one lunch per participant per day. This goes back to accurate housing and claiming procedures for all eligible meals. If districts have concerns about how they're tracking and keeping track of that, please reach out to OSPI and we can work directly with your school district.

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6. Given the fact we don't know how many families will come to the daily meals pick-up, we have been preparing a larger amount of food than we would have otherwise, would this be a potential area for reimbursement or additional funding?

- At this time OSPI does not insight to other funding sources, either federal or states. Some helpful tips in this area are:
  - Serve shelf stable items - remember to follow your usual food safety practices, so that you can reserve certain components as long as time controls are met.
  - Donate food that is not shelf stable or for food safety reason cannot be re-serviced to nonprofit organizations with a 501 (c) (3) status.
  - Always check with your local health department as well.

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7. We are continuing to pay staff, however the meals that we are serving do not generate the revenues we would have generated during normal operations. Where is this money coming from?

- There is no specific answer to this currently. This is another area we will need districts to track their expenditures and be ready to report it.

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8. Can districts provide food on the weekends; if so, how do we claim for those meals?

- Only meals claimed for the school's normal operating days can be reimbursed per USDA guidance. If districts are provided meals for weekends you will need to track those separately.

9. Is food service expenditure incurred through April 24 considered a Covid-19 expenditure or it has to be 'extraordinary' that is above and beyond what may have ordinarily spent?

- The only funding source for food services right now is based on the meals that are reimbursed. Track these separately so OSPI can get a report on this once the shutdown is over.
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10. If all school buildings are now closed, how are school meals to be served daily and by whom?

- Food service is considered an essential business and can stay open for the purpose of serving food.
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11. What about food donated to the district? Can we serve it?

- Districts will have to check with their local health departments to see if this is allowable. Districts can also reach out to OSPI for guidance.
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12. Should we track food service staff expenditures separately - or just leave them in basic food service

- Leave them in the basic food service.
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13. Can meals served during the district's scheduled spring break be reimbursed?

- Yes, under the summer emergency feeding program meals can be reimbursed for the Monday through Friday meals during Spring Break.
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## Regular/Contracted/Temporary Employees

1. How should we treat pay for day-to-day substitutes (not in long-term assignments)? Should they file for unemployment?
  - OSPI's guidance is to pay all employees with the expectation that work is being performed to justify the salary and benefits of an individual. Long-term substitutes working under a 180-day contract should be engaged in professional development or other activities. Substitute teachers who select their own jobs and work schedules may continue to be paid, at the district's discretion. This pay must come with an expectation of continued work duties or tasks.

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2. When we pay staff that we were going to pay already - we don't need to track employee costs separately, right?
  - You do not need to track these costs separately. If the payment of salary and benefits would have occurred at the same level regardless of the shutdown it's not a COVID-19 related expense.

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3. What is our obligation for contractors that are not our employees?
  - This is a local decision based on the contract language. If districts can find work for the contractors to do then they should do so.

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4. What about paying coaches that are not district employees and only worked two weeks of their contract?
  - This is a local decision based on the contract language. Districts could find ways for the coaches to virtually interact with the kids. We strongly encourage that pay is accompanied by some sort of professional development or other service being provided to justify that pay.

5 Do we continue to pay temporary employees?

- This would be case by case basis. If the temporary employee can continue to do the work they were hired to do then yes, districts should continue to pay their temporary employees.
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6 Vendors, like schools, couldn't have anticipated this type of situation (operationally or financially), is there any plan in place to help support these vendors (e.g. transportation companies, food service, janitorial, landscaping, etc.)?

- Districts should continue to pay vendors for services delivered. In some cases, i.e. transportation, the duties currently performed differ from the core services intended or stated in vendor agreements.
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## Transportation

1. Are district offices providing a letter for staff that need to drive to campus (for food service operations, etc.) in the event that they get pulled over for being out of their homes?
  - Districts may elect to issue formal notices to essential employees which they can retain for purposes of travel to and from work.

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2. If we have Bus Drivers driving buses or vans to food sites, then we would use the debit/credit transfer for the per mile & per hour rate to the child nutrition program.
  - Yes, you can use your program 99 allocation to pay for transportation related to food service and delivery. But the expenditures that are incurred should be coded or transferred into program 98. It will help us clearly define the transportation expenditures that were related to COVID-19.

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3. What about schools with contracted transportation services that aren't delivering meals/transporting students? Are they able to use transportation funds to pay transportation contracts?
  - Expectation is that staff that are continuing to be paid are performing some sort of minimal work related to their task. We strongly encourage that pay is accompanied by some sort of professional development or other service being provided to justify that pay.

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4. For districts that contract for transportation and their contract says they pay 50% if no service occurs and are being asked to pay the full contract, is that allowable with public funds if no service is being provided or is this considered gifting of public funds.
  - Districts should consult with their local attorneys on contract related issues.