



Expenditure Guidance for CARES Act, Elementary and Secondary School Emergency Relief Fund

Created 4.20.2020

QUESTIONS TO ASK TO DETERMINE THE APPROPRIATENESS OF CODING AN EXPENDITURE TO ESSERF:

1. Does this expenditure prevent, prepare for, and respond to coronavirus?
2. Consider MOE. Will coding this expenditure to Coronavirus in 2019-2020 still allow the LEA to meet MOE requirements?
3. Was this expenditure made on or after March 13, 2020?

EXAMPLE 1

Hardware, software, and connectivity technology expenses for students supporting distance learning activities. Using funds to address the digital divide, including securing access to home-based connectivity and remote-use devices, related issues in supporting remote learning for all students, especially disadvantaged populations.

EXAMPLE 2

Expenditures under number 4 of the Idaho State Board of Education's School District and Charter School Re-entry Criteria (Return from Soft-Closure) approved April 16, 2020.

EXAMPLE 3

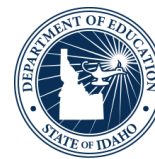
Planning and implementing summer learning activities and supplemental afterschool programs to address the needs of low-income students, English learners, migratory students, students experiencing homelessness, and children in foster care.

EXAMPLE 4

Address learning loss and remote learning through additional support to vulnerable students, including low-income children, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth.

EXAMPLE 5

Supporting mental health services and supports for students and staff.



EXAMPLE 6

Support learning through existing grants to address COVID-19 challenges that include:

- Title II-A funds to train teachers and leaders on teaching in blended learning environments,
- Title IV-A funds on educational technology aligned both to any ESSER purchases and longer-term technology plans,
- IDEA, Part B funds to support the needs of students with disabilities in new learning environments,
- Perkins funds for Career and Technical Education to adjust programs of study given new needs, and
- Consolidating ESEA grants to support student emotional health and the social and emotional needs of staff.

EXAMPLE 7

Other activities necessary to maintain operations and continuity of services and continuing to employ existing staff. This might include employees and/or contractors not normally paid with federal funds:

- Salaries and benefits for custodial staff sanitizing LEA facilities. This includes purchasing the supplies. It also includes providing training and professional development for staff on sanitation and minimizing the spread of infectious diseases.
- Bus drivers or other employees/contractors to transport meals for students to designated food drop-off locations;
- Employees/contractors to provide or deliver technology devices, support, supplies, and school materials to students;
- Staff conducting check-in visits to students' home;
- Staff providing professional development on how to deliver distance learning support and resources to students.

Another consideration:

Will you have a Title I-A carryover in excess of 15%? If yes, relook at your 2019-2020 expenses paid with general funds. If any of these funds are allowable under Title I-A, consider a journal entry to code these general fund expenditures to Title I-A.

Another consideration:

With an LEA closure policy in place covering unexpected breaks due to extraordinary circumstances and indicating consistent application for using state funds and federal funds for employee compensation, federally funded staff can continue to be paid with federal funds during a closure as long as state funds are used to pay state-funded staff during a closure.

USE FUND NUMBER 252 FOR ALL ESSERF EXPENDITURES.

ALL EXPENDITURES MUST MEET REASONABLE, NECESSARY, AND ALLOCABLE REQUIREMENTS.

This document will be revised as guidance from the U.S. Department of Education is received.