



February 5, 2021

Dear Superintendents, Business Managers, and Federal Program Directors:

Below is the most recent information we have about the additional relief funding the U.S. Department of Education has made available to help state and local educational agencies prevent, prepare for, and respond to the coronavirus pandemic.

Please feel free to contact Karen Seay at kseay@sde.idaho.gov if you have any questions.

Overview

The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) was signed into law on December 27, 2020. It provides additional money for the Elementary and Secondary School Emergency Relief Fund (ESSER) program created by the Coronavirus Aid, Relief, and Economic Security Act (CARES) in March 2020.

It is important to note these additional ESSER funds under CRRSA will come to local educational agencies (LEAs) as new awards that must be tracked separately from the ESSER I funds LEAs received under CARES. To highlight that point, this summary will refer to the CARES funds as ESSER I and will refer to the CRRSA funds as ESSER II.

ESSER II Overview

Allocations

ESSER II funds will be allocated to LEAs in the same way as ESSER I, based on the proportion of Title I, Part A funds each LEA received in the most recent fiscal year. For ESSER II purposes the most recent fiscal year is 2020-2021, so ESSER II awards will be based on each LEA's 2020-2021 Title I, Part A allocation.

Although ESSER II award amounts are calculated based on Title I, Part A allocations, they are not Title I, Part A funds. **Title I requirements do not apply to ESSER II.**

Period of Availability

ESSER II funds are available for obligation through September 30, 2023 and may be used for pre-award costs dating back to March 13, 2020.

Allowable Uses of Funds

ESSER II funds may be spent on all the same activities as ESSER I and vice versa. While the ESSER II law lists three categories of allowable activities that were not specifically listed in ESSER I (addressing learning loss, school facility repairs and improvements, and improving indoor air quality in school facilities), the U.S. Department of Education (ED) clarified these activities are also allowable under ESSER I.

Because ESSER I funds expire first, on September 30, 2022 as opposed to September 30, 2023 for ESSER II, we strongly encourage LEAs to spend ESSER I funds first.

LEAs that receive ESSER funds may spend them on:

- Any activity authorized by ESEA, IDEA, AEFLA, Perkins, or McKinney-Vento,
- Coordination of COVID-19 preparedness and response efforts,
- Providing principals and other school leaders with resources to address individual school needs,
- Activities to address the unique needs of low-income children, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including outreach and service delivery,
- Procedures and systems to improve LEA preparedness and response efforts,
- Training and professional development for LEA staff on sanitation and minimizing the spread of infectious disease,
- Purchasing supplies to sanitize and clean LEA and school facilities,
- Planning for and coordinating during long-term closures, including on how to provide meals, technology for online learning, guidance for carrying out IDEA requirements, and providing educational services consistent with applicable requirements,
- Purchasing educational technology (including hardware, software, and connectivity) for the LEA's students,
- Providing mental health services and supports,
- Planning and implementing summer learning and supplemental after-school programs,
- Addressing learning loss among students, including vulnerable populations, by administering and using valid and reliable high-quality assessments to assess academic progress, implementing evidence-based activities to meet the comprehensive needs of students, providing information and assistance to parents and families on how to effectively support students, and tracking student attendance and improving student engagement in distance education,
- School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs,
- Inspection, testing, maintenance, repair, replacement and upgrade projects to improve the indoor air quality in school facilities, including heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement, and
- Other activities necessary to maintain LEA operations and services and employ existing LEA staff.

For a full description of allowable activities, please visit <https://www.sde.idaho.gov/federal-programs/crrsa-act/index.html> or see Section 313(d) of the CRRSA <https://www.congress.gov/116/bills/hr133/BILLS-116hr133enr.pdf> (starting on page 749).

According to ED, LEAs may not spend ESSER funds on:

- Bonuses, merit pay, or similar expenditures, unless related to disruptions or closures related to COVID-19,
- Subsidizing or offsetting executive salaries and benefits of individuals who are not LEA employees, or
- Expenditures related to state or local teacher or faculty unions or associations.

Supplement not Supplant

ESSER II funds are not subject to a supplement not supplant requirement.

Maintenance of Effort

ESSER II does not include a local maintenance-of-effort requirement. In other words, LEAs are not required to maintain effort to receive ESSER II funds. LEAs must, however, continue to comply with maintenance-of-effort requirements in other federal education laws such as ESEA and IDEA.

(ESSER II includes a state maintenance-of-effort requirement, which prohibits states from reducing education spending at a greater proportion than other parts of the state budget. ED can waive this requirement in certain circumstances.)

Additional Spending Rules and Considerations for ESSER II

ESSER II funds are subject to the Education Department General Administrative Regulations (EDGAR) and the federal government's Uniform Grant Guidance (UGG), including the requirement that spending be necessary and reasonable.

In light of the necessary and reasonable requirement, LEAs should consider the following:

- ESSER provides LEAs with short-term relief funds to address the effects of COVID-19 on elementary and secondary schools. While it is possible Congress will appropriate additional relief funds in the future, ESSER is not an ongoing program to support long-term expenses.
- As noted above, LEAs are encouraged to spend down ESSER I funds before spending ESSER II funds.
- ED encourages LEAs to spend ESSER funds to safely reopen elementary and secondary schools as soon as possible, to restore and maintain high-quality learning environments, and to take comprehensive action to mitigate learning loss. LEAs should especially consider the needs of its most vulnerable students including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care.
- LEAs can spend ESSER funds on many activities that are not allowable under other federal programs like Title I and IDEA. ESSER-funded activities can benefit all students and schools or be targeted to select students and schools, depending on local needs. For example, an LEA could use ESSER funds for new curricula for the entire district, school infrastructure, attendance-tracking tools, mental health warning systems, and the like. We encourage LEAs to think strategically about their needs, resource allocation, and equity, and consider high-impact activities like:
 - Health and safety initiatives that permit students to safely return to in-person school,
 - Interim and formative assessment tools,
 - High-quality instructional materials to address learning loss or accelerate learning,
 - School facilities and infrastructure improvements,

- Academic recovery and accelerated learning initiatives (including extended-time or extended-year initiatives, changing school master schedules to promote accelerated learning and access to effective teachers, and high-quality high-dose tutoring),
- Broadband and technology,
- High-quality, evidence-based literacy initiatives, which could include new curriculum.

Equitable Services

LEAs are not required to provide equitable services with ESSER II funds. Instead, Congress created a separate program under CRRSA (the Emergency Assistance for Non-Public Schools program) for non-public schools administered by the state.

LEAs must continue to comply with the CARES Act equitable services requirements for ESSER I.

Reporting

ESSER II funds are subject to the same reporting requirements as ESSER I. Therefore, the state will continue to collect the information necessary to comply with CARES reporting requirements, which is done through Federal Funding Accountability and Transparency Act (FFATA) reporting. In addition, the ISDE will collect additional information as required by ED.