

**Nebraska Department of Education  
Elementary and Secondary School Emergency Relief (ESSER) Fund**

**Preparing for the ESSER Subgrant Application**

**Overview**

The purpose of this document is to provide LEAs with information and recommendations to assist them with planning in preparation for completing the forthcoming Coronavirus Aid, Relief, and Economic Security Act (CARES) Act Elementary and Secondary Schools Emergency Relief (ESSER) Fund subgrant application.

The Nebraska Department of Education (NDE) is committed to preparing a streamlined application process for LEAs to apply for the LEA portion of ESSER funds (the 90 percent distributed to LEAs) through the Grants Management System (GMS) with a simplified approach to reduce districts' administrative burden. However, the authorizing legislation requires an applicant to respond to specific elements in the subgrant application. The guidance highlights required application elements, allowable and unallowable uses of funds, requirements for equitable services to non-public schools, and assurances for the application process.

In preparation for receiving these funds, please use the following information to begin thinking strategically about your individual district needs with respect to the allowable uses of these funds. It is essential to keep equity in the forefront of your planning by prioritizing investments for vulnerable students and families, including those living in the deepest poverty, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.

**Prepare Equitable Services Form(s) Prior to Subgrant Application**

Per USDE guidance, an LEA must maintain and provide a copy of the [CARES Act Funding Nonpublic Consultation Form](#) to the Nebraska Department of Education for every non-public school within boundaries eligible to receive an equitable share of CARES Act funding. The signed form by non-public school official indicates acceptance or declines participation in equitable services provided through the CARES Act funding. With acceptance, acknowledgement that timely and meaningful consultation occurred.

**NOTE:** A signed copy of the form for every non-public school eligible to receive equitable services within an LEA's boundaries will be required to be uploaded as an attachment to the LEA's CARES Act ESSER Fund sub-grant application in the Grants Management System (GMS).

**Prepare Draft Responses**

LEAs should begin drafting short, concise descriptions in preparation for completing the subgrant application.

1. A baseline of the district's employees in FTE equivalents as of March 13, 2020 (used for later reporting purposes);
2. Brief descriptions of how the LEA will use subgrant funds for each selected allowable activities allowable under section 18003(d) of Division B of the CARES Act and apportion ESSER Fund allocations among the twelve enumerated allowable uses of funds;
3. A description of the extent to which the LEA plans to use subgrant funds to advance equity for students with disabilities, students of color, English learners, and/or the economically disadvantaged; and
4. A description of the challenges during the initial remote learning period, and to the extent to which the LEA plans to use subgrant funds to address these challenges.

**Nebraska Department of Education  
Elementary and Secondary School Emergency Relief (ESSER) Fund**

**Understand the Allowable Uses of Funds**

Although ESSER funds are distributed to LEAs based on the same formula used for Title I, Part A allocations, these allocations are not Title I, Part A funds. Rather, ESSER is its own, separate, and flexible program intended to support COVID-19 response efforts. Guidance states that all grants be used “*to prevent, prepare for, and respond to coronavirus.*”

Local educational agencies that receive funds under the CARES Act may use the funds for the following services:

1. Any activity authorized under the federal Every Student Succeeds Act (ESSA), including the
  - a. Individuals with Disabilities Education Act (IDEA) (20 U.S.C. 1400 et seq.),
  - b. Adult Education and Family Literacy Act (20 U.S.C. 1400 et seq.),
  - c. Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301 et seq.), and
  - d. subtitle B of title VII of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11431 et seq.), or the
  - e. Adult Education and Family Literacy Act
2. Coordination of preparedness and response efforts of local educational agencies with State, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to coronavirus.
3. Providing principals and others school leaders with the resources necessary to address the needs of their individual schools.
4. Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population.
5. Developing and implementing procedures and systems to improve the preparedness and response efforts of local educational agencies.
6. Training and professional development for staff of the local educational agency on sanitation and minimizing the spread of infectious diseases.
7. Purchasing supplies to sanitize and clean the facilities of a local educational agency, including buildings operated by such agency.
8. Planning for and coordinating during long-term closures, including for how to provide meals to eligible students, how to provide technology for online learning to all students, how to provide guidance for carrying out requirements under the Individuals with Disabilities Education Act (20 U.S.C. 1401 et seq.) and how to ensure other educational services can continue to be provided consistent with all Federal, State, and local requirements.
9. Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the local educational agency that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and students with disabilities, which may include assistive technology or adaptive equipment.
10. Providing mental health services and supports.
11. Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and

**Nebraska Department of Education  
Elementary and Secondary School Emergency Relief (ESSER) Fund**

addressing the needs of low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.

12. Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the local educational agency.

The USDE generally does not consider the following to be an allowable use of ESSER funds:

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

**Plan and Prepare a Budget for ESSER Funds**

As you develop local plans, remember the funding is one-time, emergency aid. As such, consider how ESSER funding might interact with your other federal funding, and the role of enhanced [ESEA funding flexibilities](#), to ensure strategic and sustainable use.

Plan a Budget:

- Identify LEA subgrant funds anticipated award and the level of non-public equitable services within boundaries (estimated at 100 percent participation). The NDE has received and calculated final ESSER allocations for each eligible LEA. These allocations are posted on the CARES Act Education Stabilization Fund website.
- Propose a timeline for the use of funds.
- Begin determining the funding categories that align with the LEA’s most important education needs as a result of COVID-19. Please note the following considerations:
  - The purpose of the ESSER fund is to provide LEAs with emergency relief to address the impact COVID-19 has had, and continues to have, on elementary and secondary schools. This includes both continuing to provide educational services while schools are closed and developing plans for a return to normal operation.
  - LEAs may elect to reserve some funds for future expenses or needs, as LEAs may be unable to predict future COVID-19-related needs or expenses.
  - The U.S. Education Department (USED) expects LEAs will use every effort to spend funds quickly to address immediate student needs.
  - These funds may be used on districtwide activities and/or to benefit any individual school.
- Pre-award Costs
  - The ESSER subgrant allows the use of funds for pre-award cost, meaning the LEA may use the ESSER funds to reimburse itself for expenditures made on or after March 13, 2020.
  - Identifying pre-award costs now, eliminates post-award budget amendments.
- Supplement, Not Supplant (SNS)
  - The ESSER Fund does not contain a supplanting prohibition.
  - At the LEA level, ESSER funds may take the place of State or local funds for allowable activities.

**Nebraska Department of Education  
Elementary and Secondary School Emergency Relief (ESSER) Fund**

- Maintenance of Effort Requirements
  - The ESSER subgrant does not change the maintenance of effort requirements of other federal grants.
- Support At-Risk Populations
  - Districts can use ESSER funds to support at-risk students, including low-income children, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth. Districts are encouraged to use ESSER funds for these vulnerable populations.
- Support Teaching and Learning
  - Title II funds to train teachers and school leaders on teaching in blended learning environments,
  - Title IV, Part 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 to adjust programs of study given new needs, and
  - Braiding ED grants to support the social and emotional needs of both students and staff.
- Utilize NDE’s Launch Nebraska
  - The new website outlines the decisions district and school leaders will need to make before students can re-enter physical school buildings, with an emphasis on leadership and planning, safe and healthy schools, and academic success for all students, especially the most vulnerable student populations. The site also includes professional learning opportunities including a webinar series designed to provide instructional leaders with knowledge and skills related to unfinished learning, instructional equity, and remote instruction. Launch Nebraska is available now at <https://www.launchne.com/>.
- Future Distance Learning Needs
  - It is unknown what next year will look like and whether we’ll have a resurgence of Coronavirus cases and potentially need to revert back to distance learning. LEAs are encouraged to invest in technology and online resources to prepare for the future.
- Supplemental Student Learning Opportunities
  - Focus on the LEA’s most important educational needs that address learning gaps resulting from disruptions in educational services, which could include summer school, tutoring, after school programming, etc.

Prepare a budget:

- Draft a budget
  - Plan expenditures for public and non-public equitable services
  - The Grant Management System (GMS will have one Revenue Code (4996) and one Expense Code (6996)
  - The expenses will be budgeted under the single expense code by the twelve allowable categories (public and non-public) and object code.
- Future expenditures not yet know
  - Budget in the twelfth category, “Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the local educational agency”.
- Equitable Services
  - The methodology for calculating equitable services under the CARES Act is contained in the USED [guidance on equitable services](#) published on April 30, 2020.

**Nebraska Department of Education**  
**Elementary and Secondary School Emergency Relief (ESSER) Fund**

- It is not clear if or how the U.S. Department of Education may clarify its guidance or attempt to require LEAs to allocate funds to follow the plain language of the law--that “equitable services” to non-public schools be provided in the “same manner” as Title I rather than the manner articulated in guidance. Given this uncertainty, LEAs might want to plan for the need for additional funds to be allocated for equitable services.

**Review Program Assurances**

Any LEA receiving funding under this program will have on file with the Department a set of programmatic, fiscal, reporting, and other assurances that meets the requirements of the CARES Act. The LEA will make acknowledgement to the assurances during the application process.

Programmatic, Fiscal, and Reporting Assurances

The Local Educational Agency (LEA) hereby assures the Nebraska Department of Education (NDE) the following:

4. The LEA will use ESSER funds for activities allowable under section 18003(d) of Division B of the CARES Act, the United States Department of Education generally does not consider the following to be an allowable use of ESSER funds, under any part of 18003:
  - a. subsidizing or offsetting executive salaries and benefits of individuals who are not employees of the LEA; or
  - b. expenditures related to state or local teacher or faculty unions or associations.
5. When applicable, the LEA will provide equitable services to students and teachers in nonpublic schools as required under 18005 of Division B of the CARES Act.
6. LEA receiving ESSER funds will provide equitable services to students and teachers in non-public schools located within the LEA in the same manner as provided under section 1117 of the ESEA, as determined through timely and meaningful consultation with representatives of non-public schools.
  - a. The LEA will maintain control of funds for the services and assistance provided to a non-public school under the ESSER Fund.
  - b. The LEA will have title to materials, equipment, and property purchased with ESSER funds.
  - c. The equitable services provided to a non-public school with ESSER funds will be provided by the LEA directly, or through contract with, another public or private entity.
7. The LEA that receives funds under the Education Stabilization Fund shall to the greatest extent practicable, continue to compensate its employees and contractors during the period of any disruption or closures related to coronavirus. The LEA will not use CARES Act funds for bonuses, merit pay, or similar expenditures, unless related to disruptions or closures resulting from COVID-19.
8. The LEA will comply with all reporting requirements of the CARES Act at such time and in such manner and containing such information as the NDE may subsequently require. (See also [2 CFR 200.327-200.329](#)). The NDE may require additional reporting in the future, which may include:

**Nebraska Department of Education  
Elementary and Secondary School Emergency Relief (ESSER) Fund**

- a. The methodology LEAs will use to provide services or assistance to students and staff in both public and nonpublic schools,
  - b. The uses of funds by the LEAs or other entities and demonstration of their compliance with Section 18003(d), such as any use of funds addressing the digital divide, including securing access to home-based connectivity and remote-use devices, related issues in supporting remote learning for all students, including disadvantaged populations.
9. The LEA will ensure as the sub-recipient of ESSER funds will cooperate with any examination of records with respect to such funds by making records available for inspection, production, and examination, and authorized individuals available for interview and examination, upon the request of:
- a. The Department and/or its Inspector General; or
  - b. Any other federal agency, commission, or department in the lawful exercise of its jurisdiction and authority.

Other Assurances and Certifications

The Local Educational Agency (LEA) hereby assures the Nebraska Department of Education (NDE) the following:

1. The LEA understands the general assurances that meets the requirements of section [442 of the General Education Provisions Act \(GEPA\) \(20 U.S.C. 1232e\)](#) also applies to the CARES Act ESSER funds.
2. To the extent applicable, an LEA will include in its local application a description of how the LEA will comply with the requirements of [section 427 of GEPA \(20 U.S.C. 1228a\)](#). The description must include information on the steps the LEA proposes to take to permit students, teachers, and other program beneficiaries to overcome barriers (including barriers based on gender, race, color, national origin, disability, and age) that impede equal access to, or participation in, the program.
3. The LEA will comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) requirements in [Subpart D—Post Federal Award Requirements](#) (2 CFR §§200.300-345) and [Subpart E—Cost Principles](#) (2 CFR §§200.400-475) to ensure that LEAs, are using ESSER funds for purposes that are reasonable, necessary, and allocable under the CARES Act.

**Local Board Review**

It is highly recommended that LEAs provide the LEA’s ESSER allocation as well as the elements highlighted within this document for local board review. Regulations do not require THE LEA to receive approval before the application package is submitted through the Grants Management System (GMS).

**Questions**

We understand you and your team may have additional questions. Please reference the ESSER Fund [FAQs](#) or direct comments to [Questions, Comments, or Corrections? Let us know!](#)