ESSER RESOURCES
ALLOWABLE USE OF FUNDS

Ensure
FLEXIBILITY + EFFECTIVENESS

The purpose of this resource is to support school districts in effectively utilizing Education Stabilization Fund Elementary and Secondary School Emergency Relief (ESSER) funds to meet the needs of Nebraska public school and nonpublic school students. ESSER is its own, separate, flexible program intended to assist with the COVID-19 response.

As authorized under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), these funds may be used for any activity authorized by the Elementary and Secondary Education Act of 1965 (ESEA), the Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act, the Carl D. Perkins Careers and Technical Education Act, and the McKinney-Vento Homeless Assistance Act. In addition to those authorized activities, the Act provides for additional allowable uses.

This resource is intended to provide guidance on how a public school or nonpublic school may choose to meet the needs of its students; including low-income residents of under-served areas of the state, living in very rural or concentrated urban centers, assist persons of color, persons of cultural and ethnic minorities, students with disabilities, English language learners (ELLs), students experiencing homelessness, and foster care youth. It should be noted that the supplement not supplant requirement does not apply to ESSER funds.

This resource is intended to help provide clarity to subgrantees regarding allowable uses of funds under the Nebraska CARES Act ESSER subgrant and is not a substitute for existing requirements of the subgrant agreement, subaward assurances, Grant Award Notification (GAN) terms and conditions, applicable state laws, or federal regulation (2 CFR Part 200) required by subgrantees of the award. This guidance is not meant to be exhaustive.

TECHNICAL ASSISTANCE: General Grant Management Guidance

Timeline for Awarding, Obligating, and Liquidating ESSER Funds

As a subgrantee implements the Nebraska CARES Act ESSER subaward, it is important to be aware of the following dates that are critical to appropriate administration of the program:

Declaration of National Emergency and Pre-award Costs: March 13, 2020

- o The Nebraska CARES Act ESSER subgrant may be used for any allowable expenditures incurred on March 13, 2020, or after, be reasonable and necessary and an allowable use of funds.

Department of Education ESSER Award Date: May 22, 2020

Deadline for ESSER Nebraska to Award Funds: May 22, 2021
- o The Nebraska Department of Education will have one year, from the date of its ESSER award, to award funds and subgrant to LEAs. Any funds not awarded by the SEA within one year of receiving its award will be returned to the U.S. Department of Education to be reallocated to other States consistent with the CARES Act.

Obligation Date & Tydings Amendment Period: September 30, 2022
- o This is the date by which any subgrantees must obligate ESSER funds to specific purposes consistent with 34 C.F.R. § 76.707. The grant period for the ESSER grant is May 22, 2020, through June 30, 2021, with 12 additional months carryover under the Tydings amendment. This means the LEA may begin to expend funds on March 13, 2020, (pre-award begin date) through September 30, 2022.This also the end of the performance period.

Liquidation Date: No later than December 30, 2022
Under 2 CFR § 200.343(b), ESSER funds must be liquidated within 90 calendar days after the end of the performance period.

Allowable Uses of Funds

The expenditure must be an allowable activity under the CARES Act. The allowable uses of ESSER Funds are outlined in Section 18003(d) of the CARES Act. This section reads as follows:

"A local education agency that receives funds under this title may use the funds for any of the following:

1. *Any activity authorized by the ESEA of 1965, including the Native Hawaiian Education Act and the Alaska Native Educational Equity, Support, and Assistance Act (20 U.S.C. 6301 et seq.), the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.) (''IDEA''), the Adult Education and Family Literacy Act (20 U.S.C. 1400 et seq.), the Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301 et seq.) (''the Perkins Act''), or subtitle B of title VII of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11431 et seq.).*
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 after school programs, including providing classroom instruction or online learning during the summer months and 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 USED generally does not consider the following to be an allowable use of 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 school district.

3. Expenditures related to state or local teacher or faculty unions or associations.

TECHNICAL ASSISTANCE: What are Allowable and Unallowable Costs?

General Personal Protective Equipment (PPE), Technology, and Supplies

The information below is intended to help school districts identify resources and supplies generally allowable under the program to meet the needs of its students, including students with disabilities, English language learners (ELLs), students experiencing homelessness, early childhood, and foster care youth. ESSER is its own, separate, flexible program intended to assist with the COVID-19 response. This does not guarantee this is an exhaustive list.

Supporting Learning and Well-Being During School Closure, Restarting of School and Reinventing Schools in the Time of COVID-19

- Addressing the digital divide; technology and access
- Strengthening the quality of distance, blended, and in-class learning environments applications, platforms, educator preparation
- Assessing what students need
- Ensuring supports and activities for social and emotional learning
- Redesigning schools for stronger relationships
- Implementing authentic, culturally responsive learning
- Providing expanded learning time
- Establishing community schools and wraparound supports
- Preparing educators for reinventing schools
- Providing leadership, educator, and staff COVID-19 professional development
- Providing high-quality resources for curriculum and teaching strategies
- Resources for student health and well-being.
- Providing inclusive programming for children and youth with special healthcare needs and disabilities that allows on-site or virtual participation with appropriate accommodations, modifications, and assistance
- Ensuring support for students facing barriers of poverty, race, are English/multilingual learners, and early learning.
- Improving school climate and maintaining healthy environments
- Promoting behaviors that reduce COVID-19 spread
- Developing School Emergency Operating Plans; maintaining healthy operations
- Multipurpose carts; classroom mobility

Technology and Access
- Hardware/devices
  - Chromebook
  - MacBook
  - Laptop
  - Tablet
  - iPad

- o Projectors
- o Desktop unit
- Connectivity
  - o Hotspots
  - o Version jet packs
- Application and platforms to facilitate distance, blended, and in-class learning
- Conferencing and video platforms
- COVIS-19 Licenses, educational software, and subscriptions
  - o Technology licenses; Dell, Microsoft, Google
  - o Aleks math
  - o Lexia literacy
  - o Reading Plus
  - o Microsoft
  - o Google
  - o Zoom
  - o Seesaw
  - o Mystery Science
- COVID-19 related website development
- Accessories
  - o flash drive
  - o headset
  - o earbuds
  - o tripod mount
  - o protective cases
  - o screen protectors
  - o Logitech Crayons
- Mobile Devises/service
- Amplification system

For All Students and All Staff
(Teachers, administrative, paraprofessionals, bus drivers, specialists, food service, and visitors)

- Face coverings or face shields; disposable and reusable
- Liquid soap and dispenser
- Paper towels
- Hand dryers
- Tissues
- Hand sanitizer

For Health Service Staff/Office

- Non-latex disposable gloves
- Eye protection (face shield or goggles)
- Surgical masks/face coverings
- Aerosolization treatment (nebulization or peak flow meter)
- Oximeter
- Thermometers (forehead/strip, digital, or no touch)
- Disinfecting wipes
- Apron/smock
- Disposable gowns (health care and special education)

For Custodial Staff
- Gloves (latex, nitrile gloves, leather, etc.)
- Paper towels
- Disinfectants for use against COVID-19
- COVID-19 fighting products
- Spray bottles
- Electromagnetic backpack sprayers
- Safety glasses/goggles
- Non-slip boots
- Hearing protection (earplugs, earmuffs, semi insert earplugs)
- Respirators/dust mask
- Apron/smock
- Privacy curtains to isolate
- N95 Respirator/mask

Educational Materials
- Hygiene Signage – Video, posters, handouts, floor signs, directional arrows, kits, and teaching materials
- Infectious diseases in childcare setting and school manuals

General Materials and Consumables
- Physical barriers; plexiglass shields and/or patricians; where applicable
- Student desk shields
- Reusable face shield
- Disposable face masks
- Disposable gloves
- Hand sanitizer, refills, dispenser, and stands
- Multipurpose cleaners
- Disinfectants/Virucides

- Apron/smock
- Protective eyewear
- No-touch/foot pedal trash cans (covered for hygiene)
- Fans
- Portable High-Efficiency Particulate Aid (HEPA) fan/filtration (high risk areas, nurse's office, bus)
- Air purifiers (cafeteria, auditorium, etc.)
- Exhaust ventilation (nurse's office, restrooms, kitchen, cooking areas, etc.)
- Ultraviolet germicidal irradiation (UVGI); if option for increasing ventilation is limited.
- Retrofit bottle filler station for drinking fountains
- Drinking fountain covers
- Electrostatic sprayers
- Backpack
- Social distancing furniture
- Compostable dining ware

Learning Supplies (Distance, Blended, and In-Class)
- Backpack
- Calculator
- Whiteboard/Markers
- Notebooks
- Pens/Pencils
- Paper
- Art Supplies

FTE or Contract
- Custodian
- IT support, technology coaches, integration specialists
- Equitable Services administration
- Social and Emotional Therapists

Transportation
- Costs of additional transportation, where needed. (National Average, 36% of normal)

Nutrition
- Costs to provide student meals, significantly varies given differences in the need for school meal programs

Capital Outlay (Requires the Office of ESEA Programs Prior Written Approval)
- Construction, renovation, remodeling

- Equipment
- HVAC Systems and equipment
- Bus

Contact Information

If you have questions or require support, the management structure for implementing and supporting the ESSER Fund grant includes a hierarchy of Administrators, Directors, and Specialists from the following Offices of the Nebraska Department of Education, please contact:

Beth Wooster
Office of ESEA Programs, Administrator
(402) 471-2452 | beth.wooster@nebraska.gov

Services Provided:
> Programmatic support to public school districts, public and nonpublic schools, and program personnel:
> - Technical,
> - Managerial, and
> - Monitoring
>
> Manages federal funds allocated for use by nonpublic schools

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Jen Utemark
Office of Budget & Grants Management, Administrator
(402) 471-4313 | jen.utemark@nebraska.gov

Tom Goeschel
Office of Budget & Grants Management, Director or Compliance
(402) 890-8912 | tom.goeschel@nebraska.gov

Services Provided:
> Support to grant programs, personnel, and schools
> - Operational budget and legislative activities
> - Financial management,
> - Grants management and reimbursement
> - Grant reporting,
> - Compliance, and
> - Fiscal Monitoring