

On March 11, 2021, President Biden signed into law the *American Rescue Plan (ARP) Act of 2021*, which will deliver critical aid to states (as well as the Commonwealth of Puerto Rico and the District of Columbia), districts, schools, educators, students, and families as the country continues to recover from the COVID-19 pandemic.

ARP ESSER (ESSER III) funds will allow Local Education Agencies (LEAs) to enact appropriate measures to help schools:

- invest in mitigation strategies consistent with the [Centers for Disease Control and Prevention's \(CDC\) Operational Strategy for K-12 Schools](#) to the greatest extent practicable; address the many impacts of COVID-19 on students, including from interrupted instruction;
- implement strategies to meet students' social, emotional, mental health, and academic needs;
- offer crucial summer, afterschool, and other extended learning and enrichment programs;
- support early childhood education;
- invest in staff capacity; and
- avoid devastating layoffs at this critical moment, ensuring that all students have access to teachers, counselors, and other school personnel to support their needs.

To support school systems with planning for and budgeting new pandemic relief funds the NDE has launched [Nebraska's Framework for School Renewal & Acceleration, 2021-2022 School Year](#).

Key Takeaways

ESSER III shares many similarities with its predecessor ESSER II, however there are four key differences.

1

LEAs must **reserve at least 20 percent** of their funds to **address unfinished learning** through the implementation of [evidence-based interventions](#), such as after school programming or other enriching educational out-of-school time programming. Programming should address students' academic, social-emotional wellbeing, and the disproportionate impact of COVID-19 on [marginalized students](#).

2

An LEA receiving funds will be required to develop and make publicly available on their website a **plan** for the **return to in-person instruction and ensure continuity of services**. The plan must allow for public comment. An existing plan that describes the return to in-person instruction and allowed for public comment (such as a school board meeting) will suffice. **The plan must be publicly available within 30 days of receiving ESSER III funds.**

3

An LEA receiving funds will be required to ensure transparency, accountability, and make publicly available on their website a **plan** for the **use of funds**. The plan must engage in stakeholder consultation and public comment. **The plan must be submitted to the NDE within 90 days of receiving ESSER III funds.**


4

ESSER III funding includes a **Maintenance of Equity** required at the LEA level. LEAs will not be able to disproportionately underfund nor understaff (in FTE) the highest-poverty schools. The NDE is awaiting additional guidance from the U.S. Department of Education.

NDE will be providing resources to support school districts in navigating this unprecedented opportunity

Funding Summary ESSER III

Nebraska Comparison of ESSER Funding

Grant Fund	ESSER I	ESSER II	ESSER III
Stimulus Program	CARES Act	CRRSA Act	ARP Act
Total Nebraska ESSER Aid	\$65,085,085	\$243,073,530	\$549,484,612
Available for Obligation Through*	9/30/22	9/30/23	9/30/24
Total Nebraska ESSER Aid	\$65,085,085	\$243,073,530	\$545,908,619
State Allocation & Methodology	State Allocation	State Allocation	State Allocation
LEA Aid Distribution (90% School Districts)	\$58,576,577	\$218,766,177	\$491,317,757
School District Allocation & Methodology	District Allocation	District Allocation	District Allocation
Main Purpose of Funds	Ensure students and educators have devices, connectivity, support needed to continue to learn, and provide communication & support to families and students.	Measure and address learning loss among students disproportionately affected by COVID-19 and school closures, particularly students with high-needs.	Reopen schools and sustain safe operation aligned to CDC guidance for in-person learning. Provide evidenced-based interventions to meet social, emotional, and academic needs.
SEA Reservation (10% NDE) Includes 0.5% State Administration Maintenance of Effort (MOE) and Equity (MEQ)	\$6,508,509	\$24,307,353	\$54,590,862
Budgeted Investments	60% Technology 19% Fall Planning 9% Renewal/Acceleration 5% Administration 4% Inclusive Environment 3% SEL & Mental Health	 <p>Developing strategic priorities-based planning guidance and supports for schools to achieve School Renewal and Acceleration through launchne.com and educational partners</p>	

*Period of availability includes the Tydings period.

Pre-award costs are allowable for expenses incurred from March 13, 2020 for ESSER I, II, & III.



ESSER funds and Launch Nebraska represent an opportunity to make strategic, sustainable investments to help address systemic inequalities; implement innovation and creativity to transform teaching and learning; and realize our shared vision to lead and support the preparation of all Nebraskans for learning, earning, and living.

Strategic Planning

ESSER Grant & Performance Period

It is important to remember that these are one-time funds that must be used to prepare for and respond to impacts of the COVID-19 pandemic. LEAs should consider multi-year budgets in alignment with the priorities outlined in [Nebraska’s Framework for School Renewal & Acceleration, 2021-2022 School Year](#), mapping out how they will support their schools in meeting the social, emotional, and academic needs of their students through the fall of 2024.

ESSER I	April 2020	September 2022
ESSER II	January 2021	September 2023
ESSER III	March 2021	September 2024

Allocations & Methodology

The NDE will allocate ESSER III funds to LEAs based on their respective share of funds received under Title I, Part A of the Elementary and Secondary Education Act of 1965 in FFY 2020. The [LEA ESSER III Allocation Table](#) is available for review. An LEA that did not receive Title I, Part A funds in school fiscal year 2020-21 (either because the district was not eligible or because it declined funding) would not generate a share of ESSER III funding. LEAs are not required to provide equitable services to non-public schools, however, will be required to reserve at least 20 percent of awarded funds to address ‘learning loss’ through federally- or NDE-recognized [evidence-based interventions](#) under the ARP ESSER award. LEAs should consider the coordination of and allowable uses for each of the ESSER grants (CARES ESSER I, CRSSA ESSER II, ARP ESSER III), as well as the grant period for each (September 2022, September 2023, September 2024, respectively).

Timeline



ESSER III *Strategic Planning*

Timeline Details

June 1-10, 2021

Fast-Track Application (Part 1)

The ESSER III application is a two-part application accessible through the GMS (Grant Management Site). Part 1 will require school districts to complete contact information and assurances required by an LEA granted a subaward under these federal funds. LEAs must review and understand all requirements under this award: Plan for Safe Return, Plan for Use of Funds, 20 percent allocation of funds to address 'learning loss' through the implementation of evidence-based interventions, high-quality instructional materials, general ARP Act assurances, common assurances, and standard agreement clause. **The [Fast-Track GMS Application Instructions](#) are available for review prior to applying.**

June 2 & 3, 2021

ESSER III Zoom Sessions

Once the application and allocations become available in the GMS (Grant Management Site) on June 1, the Office of ESEA Programs will host Zoom sessions on June 2 and 3, providing pertinent information related to the ESSER III program and Part 1 of the two-step application process. We encourage you to have a staff member from your ESSER III planning team attend.

ESSER III Launch Zoom Sessions:

- Wed, June 2nd at 2:00 pm CDT/1:00 pm MDT
- Thurs, June 3rd at 10:00 am CDT/9:00 am MDT

A recording of the session can be found here:

<https://www.youtube.com/watch?v=I-J7Zz6IKRI>

By July 15, 2021

Safe Return Plan Posted on LEA Website

LEAs will have 30 days from the awarding of funds to post their Safe Return Plan on the LEA website. **ESSER III subrecipient Grant Award Notifications (GANS) will be issued Tuesday, June 15, 2021. Reference: LEA ESSER III Requirements: Safe Return Plan in this document.**

Important: Start seeking public comment today!

July 15 – September 15, 2021

ESSER III Application (Part 2) & Use of Funds Plan

The second part of the ESSER III application will be accessible through the Grant Management Site (GMS). To complete this portion of the application, the district will need to create an amendment, which will include submitting a budget, describing the intent and purpose needs, evidence-based interventions for 20% 'learning loss', Use of Funds Plan, and [GEPA Statement](#). **Timing is critical to submit Use of Funds Plan by September 15 to meet timelines and for local board budget approval. Remember amendments can be created throughout the grant period if district/school needs change. Important: Start engaging in stakeholder consultations and soliciting public comment!**

July 28, 2021

2021 NDE Day – Kearney ESSER III Sessions

This year is an opportunity to provide students with innovative ways to learn while also caring for their physical, social, and emotional needs; shifting investments to promote equity; reviewing and renewing systems (eg. Schedule, technology); accelerate learning; and providing high-quality professional learning. The NDE will present multiple ESSER III sessions at NDE Day on Wednesday and office hours on Wednesday and Thursday. More information here: <https://ndeday.com/>

ESSER III *New Requirements*

20 Percent Allocation of Funds

With the passage of The [American Rescue Plan \(ARP\) Act](#), states, districts, and schools now have significant federal resources available to implement evidence-based and practitioner-informed strategies to respond to students' social, emotional, and academic needs and address the disproportionate impact of COVID-19 on underrepresented student groups (each major racial and ethnic group, children from low-income families, children with disabilities, English learners, gender, migrant students, students experiencing homelessness, and children and youth in foster care).

Of the total amount allocated to an LEA from the State's ARP ESSER III award, **LEAs must reserve at least 20 percent of funds to address learning loss through the implementation of evidence-based interventions for:**

1. **Meeting students' social, emotional, mental, and physical health, and academic needs**, including through meeting basic student needs; reengaging students; and providing access to a safe and inclusive learning environment;
2. **Addressing the impact of COVID-19 on students most impacted and their opportunity to learn**, including closing the digital divide; implementing strategies for accelerating learning; effectively using data; and addressing resource inequities (**Reference:** [Defining Learning Loss](#)); and
3. **Supporting educator and staff well-being and stability**, including stabilizing a diverse and qualified educator workforce.

The Every Student Succeeds Act (ESSA) outlines four levels of evidence (also referenced in ESSER): Strong Evidence, Moderate Evidence, Promising Evidence, or Demonstrates a Rationale. **Reference:** Read the [federal Evidence-Based Interventions](#) guidance to assist with steps in evaluating if interventions are supported by 'strong' evidence.

If interventions/strategies are selected from the Demonstrates a Rationale Level, **districts must upload supporting research and/or a logic models or theories of action which demonstrate the rationale for their implementation.** These resources will be uploaded to the second part of the ARP ESSER III application in GMS.

Districts must plan for the implementation of evidence-based interventions/strategies. District plans should address communication of the intervention to stakeholders, professional development for teachers and leaders, guidance for implementation, and progress monitoring expectations to determine effectiveness and return on investment.

Instructional Materials

If ESSER III funds will be used to purchase **core** instructional materials for English Language Arts (ELA), mathematics, or science, the district will be required to show that the instructional materials are aligned to the Nebraska State Standards and Key Instructional Shifts. Information about alignment is available through the [Nebraska Instructional Materials Collaborative](#) and [EdReports](#).

For information on core instructional materials, see the [High Quality Instructional Materials Information](#). The spreadsheet includes three tabs: ELA instructional materials, mathematics instructional materials, and science instructional materials and is organized by grade bands (K-5, 6-8, and 9-12). Materials with a rating of "Meets" meet the expectations for alignment and are pre-approved as an ESSER expenditure. Materials with a "Does Not Meet" rating do not meet expectations for alignment and will not be approved as an ESSER expenditure. Materials with a "Partially Meets" rating or not listed will be subject to additional review by NDE staff prior to approval. **More information will be required on the second part of the ESSER III application in regard to the materials selected.**

Safe Return Plan

An LEA must include **specific information** that addresses how it will **maintain student and staff health and safety** and how it will **ensure continuity of services** for academic and social-emotional needs, as well as how it **meets [CDC guidance](#)**, to the greatest extent practicable.

To assist LEAs with the development of their Safe Return Plan, **the NDE is providing the following [template/worksheet](#)**.

The LEA awarded ESSER III funds must **develop or revise** a Plan for Safe Return to In-Person Instruction and Continuity of Services, **including those that have already returned to in-person instruction**. An LEA must include in its plan under section 2001(i) of the [ARP Act of 2021 \(H.R.1319\)](#) the following:

Start
Today!

1. **IN GENERAL** - An LEA receiving funds under this section shall develop and make publicly available on the LEA's website, no later than 30 days after receiving the allocation of funds; the date the ARP ESSER application is approved and/or the Grant Award Notification (GAN) date. [Section 2001\(i\)\(1\)](#).
2. **COMMENT PERIOD** - Before making the plan publicly available the LEA shall seek public comment on the plan (e.g., by requesting input on website) and take such comments into account. [Section 2001\(i\)\(2\)](#).
3. **PLAN CONTENTS** - An LEA must describe in its plan under [USED Interim Final Requirements](#) (IFR) of the ARP Act for the safe return to in-person instruction and continuity of services:
 - a. How the LEA will maintain the health and safety of students, educators, and other school and LEA staff, and the extent to which it has adopted policies, and a description of any such policies, on each of the [CDC's safety recommendations](#) including:
 - i. Universal and correct wearing of masks,
 - ii. Modifying facilities to allow for physical distancing (e.g., use of cohorts/podding),
 - iii. Handwashing and respiratory etiquette,
 - iv. Cleaning and maintaining healthy facilities, including improving ventilation,
 - v. Contact tracing in combination with isolation and quarantine, in collaborations with the state, local, territorial, or Tribal health departments
 - vi. Diagnostic and screening testing;
 - vii. Efforts to provide vaccinations to school communities;
 - viii. Appropriate accommodations for children with disabilities with respect to health/safety policies; and
 - ix. Coordination with State and local health officials. Including the needs for support and technical assistance to implement strategies consistent to the greatest extent practicable, with relevant CDC guidance.
 - b. How the LEA will ensure continuity of services, including but not limited to services to address students' academic needs and students' and staff social emotional, mental health, and other needs, which may include student health and food services.
4. **PLAN ACCESSIBILITY** – Under [USED Interim Final Requirements](#) the plan must:
 1. be accessible and publicly available on the LEA's website,
 2. in an understandable and uniform format, and available to all,
 3. may require written or oral translations for non-English speakers, and
 4. Upon request, provided in an accessible format for individuals with disabilities.

5. **PREVIOUS PLANS** - If an LEA has developed a plan for the safe return to in-person instruction before the date of the enactment of the ARP Act:
 1. that meets the statutory requirements (sought public comment on the plan, took such comments into account in the development of the plan, and is publicly available on the LEA's website), then such plan shall be deemed to satisfy the requirement under [section 2001\(i\)\(3\)](#).
 2. Under the [USED IFR](#), such plans that meet the statutory requirements but does not address all the CDC requirements in the 'PLAN CONTENTS' section of this document, the school district must revise to include these elements and re-post its plan no later than six months after receiving its ESSER III funds (date of the GAN) per the 'PLAN REVISIONS' section requirements to meet these provisions.

6. **PLAN REVISIONS** – During the period of the ARP ESSER award (through September 30, 2023), an LEA must regularly, but no less than every six months (taking into consideration the timing of significant changes to CDC guidance on reopening schools), review and as appropriate, revise its plan under [USED IFR](#).
 1. In determining whether revisions are necessary, and in making any revisions, the LEA must: seek public input, and take such input into account.
 2. If at the time the LEA revises its plan the CDC has updated its guidance on reopening schools, the revised plan must address the extent to which the LEA has adopted policies, and describe any such policies, for each of the updated safety recommendations.
 3. ESSER III funds are subject to the Tydings amendment and are therefore available to LEAs for obligation through September 30, 2024. Review/revisions are not required during the Tydings period.
 4. Revisions be made publicly available on the LEA's website.

7. **DOCUMENT RETENTION FOR PROGRAMMATIC MONITORING** - LEA's will maintain documentation locally and the NDE will programmatically monitor plans for the above requirements. The school district agrees to:
 1. keep records of the people involved in writing the plan,
 2. input received about the plan,
 3. changes to the plan,
 4. policies referenced within the plan, and
 5. screenshots of where the plan is posted on the website.

The U.S. Department of Education has released two informational documents:

Volume 1 - [2021 ED COVID-19 Handbook Strategies for Safely Reopening Elementary and Secondary Schools](#)

Volume 2 - [2021 ED COVID-19 Handbook Roadmap to Reopening Safely and Meeting All Students' Needs](#)

Use of Funds Plan (LEA ARP ESSER Plan)

An LEA awarded ESSER III funds agrees to **develop** a plan to ensure transparency and accountability for use of the funds to address their students' academic, social, emotional, and mental health needs, in particular those students most impacted by the COVID-19 pandemic. Under [20 U.S.C. 1221e-3](#), the Secretary of the U.S. Department of Education (USED) has the authority to promulgate rules governing the programs administered by the Department. Through the [USED Interim Final Requirements \(IFR\)](#), an LEA must include in its LEA ARP ESSER Plan the following:

1. **IN GENERAL** - An LEA receiving funds under this section shall develop, submit to the NDE (through part 2 of the grant application opening mid-July), and make publicly available on the school district's website, no later than 90 days after receiving the allocation of funds; the date the ARP ESSER application is approved and/or the Grant Award Notification (GAN) date, a plan for the LEA's use of ARP ESSER funds.

2. **STAKEHOLDER CONSULTATION** - Under this requirement, an LEA must engage in meaningful consultation with stakeholders and the opportunity to provide input in the plan development.

Start Today!
Note: All Applicable
Stakeholders



1. Specifically, an LEA **must** engage in meaningful consultation with
 1. students;
 2. families;
 3. school and district administrators (including special education administrators); and
 4. teachers, principals, school leaders, other educators, school staff, and their unions.
2. Additionally, an LEA **must** engage in meaningful consultation with each of the following, to the extent present in or served by the LEA:
 1. Tribes;
 2. civil rights organizations (including disability rights organizations); and
 3. stakeholders representing the interests of children with disabilities, English learners, children experiencing homelessness, children in foster care, migratory students, children who are incarcerated, and other underserved students.
3. **COMMENT PERIOD** - Before making the plan publicly available the LEA shall seek public comment on the plan (e.g., by requesting input on its website) and take such comments into account in the development of the plan.
4. **CONTENTS** - The LEA ARP ESSER plan ensures that LEAs are using ARP ESSER funds for their intended purposes and evaluate the effectiveness. **The NDE may prescribe additional requirements to ensure ARP ESSER funds are meeting the needs of Nebraska schools, students, and teachers.** For example, the NDE might require that the plan include data that illustrates the LEA's most pressing needs or descriptions of promising practices that the LEA has implemented to accelerate learning. The plan and any revisions to the plan must include at a minimum a description of:
 1. How the funds will be used to implement prevention and mitigation strategies, consistent with the most recent CDC guidance, in order to continuously and safely open and operate schools for in-person learning;
 2. How the LEA will use the funds it reserves to address the academic impact of lost instructional time through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive after school programs, or extended school year (consistent with the requirement of the ARP Act that each LEA reserve at least 20 percent of its ARP ESSER funds for that purpose);
 3. How the LEA will spend its remaining funds consistent with the ARP Act,
 4. How the LEA will ensure that the interventions that are implemented will address the academic impact of lost instruction time and will respond to the academic, social, emotional, and mental health needs of all students, including students from low-income families, students of color, English learners, children with disabilities, students experiencing homelessness, children in foster care, and migratory students, and
 5. Include data that illustrates the LEA's most pressing needs or descriptions of promising practices that the LEA has implemented to accelerate learning.
5. **PLAN ACCESSIBILITY** - The plan must:
 1. Be accessible and publicly available on the LEA's website,
 2. In an understandable and uniform format, and available to all,
 3. May require written or oral translations for non-English speakers, and
 4. Upon request, provided in an accessible format for individuals with disabilities.
6. **PLAN SUBMISSION & REVISIONS** - The initial LEA ARP ESSER plan will be submitted through a GMS (Part 2) ARP ESSER grant application process.
 1. During the period of the ARP ESSER award (through September 30, 2023), an LEA must regularly review and as appropriate, revise its plan.
 2. Submission procedures for plan revisions will be established by the NDE.

Note:
Questions to
generate for
consultation!

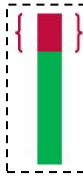


3. ARP ESSER funds are subject to the Tydings amendment and are therefore available to LEAs for obligation through September 30, 2024. Review and revisions, if necessary, are not required during the Tydings period.
 4. Revisions made publicly available on the LEA's website.
7. **DOCUMENT RETENTION FOR PROGRAMMATIC MONITORING** - LEA's will maintain documentation locally and the NDE will monitor Return to In-Person Instruction Plans for the above requirements. The school district agrees to:
1. keep records of the people involved in writing the plan,
 2. collaboration and general comment input required for the initial development of the plan,
 3. changes to the plan, and
 4. screenshots of where the plan is posted on the website.

Maintenance of Equity (MOEquity)

The ARP Act ([section 2004\(b\) and \(c\)](#)) contains both State and LEA MOEquity requirements for each Federal Fiscal Year 2022 and 2023. LEAs must follow maintenance of equity and ensure that the highest-poverty schools are not disproportionately underfunded nor understaffed (in terms of FTEs). ***Additional Guidance has been made available by the U.S. Department of Education.*** LEA MOEquity for high-poverty schools:

1. As a condition of receiving funds under section 2001, LEAs shall not, in Federal fiscal years 2022 or 2023:
 1. **Reduce per-pupil funding** (from combined State and local funds) for any high-poverty schools served by such LEA by an amount that exceeds:



Highest Poverty Schools
Schools in the **top 25%** of the all schools in the LEA based on the percentage of poverty students served

 1. the total reduction in LEA funding (from combined State and local funding) for all schools served by the LEA in such fiscal year (if any); divided by
 2. number of children enrolled in all schools served by the LEA in such fiscal year.
 2. **Reduce per-pupil, full-time equivalent staff** in any high-poverty school by an amount that exceeds:
 1. the total reduction in full-time equivalent staff in all schools served by such LEA in such fiscal year (if any); divided by
 2. the number of children enrolled in all schools served by the LEA in such fiscal year.
2. **Exceptions** – Shall not apply to LEAs that meet at least one of the following criteria:
 1. Total enrollment less than 1,000 students
 2. Operates in a single school - serves all students within each grade span with a single school and unable to differentiate elementary and secondary levels of data.
 3. Demonstrates an exceptional or uncontrollable circumstance, such as unpredictable change in student enrollment or precipitous decline in the financial resources of such LEA, as determined by the U.S. Secretary of Education.

ESSER III

General Requirements

Equitable Services

LEAs **are not required** to provide equitable services under ESSER III. The ARP Act includes a separate program, the [Emergency Assistance to Non-public Schools \(ARP EANS\)](#).

Supplement Not Supplant

ESSER III funds **are not subject** to a supplement not supplant provision.

Program Accounting Codes

All ESSER funds must be tracked separately.

Revenue Code: 4998

Receipts from the 2020-2021 ESSER III Supplemental Subgrant (ARP Act, 2021) for costs incurred through September 30, 2024 to address the impact of the COVID-19 Pandemic. Only used in the General Fund, Special Building Fund and the School Nutrition Fund.

Disbursement Code: 6998

Expenditures supported by the 2020-2021 ESSER III Supplemental Subgrant (ARP Act, 2021) for costs incurred through September 30, 2024 to address the impact of the COVID-19 Pandemic. Only used in the General Fund, Special Building Fund and the School Nutrition Fund.

Reporting

LEAs will be required to provide reports to the NDE documenting the amount of ESSER III funds spent in each allowable use category. Details will be provided as they become available. In addition, LEAs are subject to monitoring processes.

Document Retention

LEAs will be responsible for supporting evidence and documentation of expenditures for reporting, audit, and reimbursement purposes. Financial records, supporting (primary) documents, and all documentation of reasonable, necessary, and allocable aspects must be retained for a period of three years from the date of submission of the final expenditure report. If a litigation, claim, or audit is started before the expiration of the three-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action is taken. [2 CFR § 200.334 – Retention Requirements for Records](#).

Capital Expenditure Prior Approval

All capital expenditures using ESSER funds must be approved by the NDE to be considered an eligible use of funds. To help facilitate this approval process, please complete and submit the [Capital Asset Non-Construction Form](#) or [Capital Asset Construction \(HVAC, Remodel\) Form](#) to utilize ESSER III funds for capital asset purchases or projects.

An approval form must be filled out for each capital expenditure your district would like to use ESSER funds for. For the ESSER Grants, “capital expenditure” is defined as follows: A construction project or individual non-consumable item that: 1) Has a useful life of more than one year; and 2) Costs greater than \$5,000.

Note: If your district has already received approval for a capital expenditure via email, you do not need to fill out an Approval Form for that expenditure.

Reimbursement

With ESSER funds available for reimbursement, the [ESSER Resources: Expense Reimbursement guidance](#) provides subrecipients with information that will support successful preparation for requesting reimbursement of ESSER funds.

Applicable Laws

Notice of Department Policy

The NDE conducts federal fiscal subrecipient monitoring and compliance reviews; implementing related enforcement actions, in accordance with federally [established policies and procedures](#). These policies and procedures incorporate best practices and standards that may be similar to common auditing standards, but the agency does not apply a specific set of external standards, such as the US Government Accountability Office’s Generally Accepted Government Auditing Standards (Yellow Book), nor is it required to do so. Such review occurs under the independent audit process.

ESSER III funds are subject to all applicable provisions of the [Education Department General Administrative Regulations \(EDGAR\)](#) and the [Uniform Grant Guidance \(UGG\) Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards](#). LEAs should be aware of **cash management** ([2 CFR § 200.305](#)) and **other post federal award requirements** in [2 CFR part 200, subpart D](#).

Note: Due to the level of ESSER funding provided, additional LEAs may fall within the single audit threshold (i.e., expending \$750,000 or more of federal funds during the fiscal year). REFERENCE: [Single Audit Procedures \(p. 22\)](#)

General Guidelines

All activities supported with ESSER I, II, and III funds must be related to preventing, preparing for, or responding to COVID-19. These Federal emergency resources are available for a wide range of activities to address diverse needs arising from or exacerbated by the COVID-19 pandemic, or to emerge stronger as a result of the pandemic, including responding to students’ social, emotional, mental health, and academic needs and continuing to provide educational services as schools, LEAs, and States respond to and recover from the pandemic.

In making determinations about the allowability of a proposed activity under ESSER I (CARES Act), ESSER II (CRRSA Act), or ESSER III (ARP Act), LEAs must determine and document in writing at the time of the expenditure:

1. Did the expenditure occur on or after March 13, 2020?
2. How did the expenditure allow the district to prevent, prepare for, or respond to coronavirus?
3. Was the expenditure necessary to prevent, prepare for, or respond to coronavirus ([2 CFR § 200.403\(a\)](#))?
4. Was the cost considered “reasonable” under [2 CFR § 200.404](#) (i.e., its nature and amount does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost)? In particular, is it necessary and reasonable for the performance of the ESSER award? ESSER grants are governed by the Uniform Grant Guidance (UGG) and the Education Department General Administrative Regulations (EDGAR). What might be necessary and reasonable in one circumstance might not be in another.
5. Is the expenditure allocable to the ESSER grants ([2 CFR § 200.405](#))?
There are expenditures which may not be an allowable use of ESSER funds. Remember that the overall purpose of the Education Stabilization funding of which ESSER is a part is to “prevent, prepare for, and respond to the coronavirus.” For a replacement example, to be allocable to ESSER, the replacement of an outdated item/system must be connected to this purpose. However, if this connection cannot be made, because ESSER funds have no supplement-not-supplant requirement, you may be able to shift allocable expenses to ESSER funds, leaving your district with sufficient funds from other sources to purchase the necessary item or system.

ESSER III

FACT SHEETS

The following Federal Fund Fact Sheets assist subrecipients with understanding the compliance requirements associated with aspects of their grants when developing and implementing policies and procedures.

The technical content in each of the Federal Fund Fact Sheets is primarily derived from [2 CFR Part 200 Uniform Grant Guidance \(UGG\)](#) and the [Education Department General Administrative Regulations \(EDGAR\)](#) with important ESSER III aspects incorporated for clarification. Further, you will find a live link to the source of the specific regulations within each document so that the subrecipient may develop their own interpretation and understanding of the Federal regulation.

The Federal Fund Fact Sheets are not a substitute for the advice of your own attorney, accountants, or audit firm and/or law firm licensed to practice law in the state of Nebraska. In reading and applying Federal law and regulation, we recommend that you seek and obtain the advice of counsel with questions of application, interpretation, and/or to ensure that use of this information is appropriate to your particular situation.

This resource is intended to help provide clarity to subgrantees regarding internal control procedures for the Nebraska ESSER subgrants. This resource 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.

- [Expenditure Code Appropriateness & Documentation](#)
- [Cash Management](#)
- [Compensation](#)
- [Capital Expenditures, Construction, & Davis-Bacon](#)
- [Internal Controls](#)
- [Inventory Management System](#)
- [Procurement](#)
- [Procurement Beyond the Simplified Acquisition Threshold](#)
- [Record Retention](#)
- [Standard of Conduct/Conflict of Interest](#)
- [Subrecipient and Contractor Determinations](#)
- [Supplies](#)
- [Suspension and Debarment](#)
- [Time & Effort Reporting \(Including Stipends/Merit Pay\)](#)
- [Travel Using Federal Funds](#)
- [Use and Disposal of Equipment](#)

Uniform Guidance APPLIES TO ESSER III

- Cost Principles
- Pre-award Costs
- Time Distribution Records
- Cash Management
- Construction
- Prior Approval

U.S. Department of Education
[FAQ for ESSER](#), updated
May 2021, FAQ #A-16

Federal Regulation

TECHNICAL ASSISTANCE

Federal Regulation technical assistance available on the [NDE Fiscal Monitoring](#) webpage

- Fiscal Monitoring
- Presentations & FAQs
- Policies & Procedures
- Time & Effort forms
- Working Meals
- Allowable/Unallowable Costs

ESSER III *Priority Planning*

In February 2021, the NDE released [Nebraska's Framework for School Renewal & Acceleration](#) which serves as the roadmap for improving outcomes for all Nebraska students while confronting the challenges of the COVID-19 pandemic.

School Renewal & Acceleration includes Nebraska's six key components that direct efforts to support Nebraska schools as we work together to lead and support the preparation of all Nebraskans for learning, earning, and living. Each key component includes focus areas with key actions and initiatives.

The priorities ground the initiatives and resources that are encompassed within the *School Renewal & Acceleration* framework. ***The purpose of this guidance is to support school systems in planning for the use of ESSER III funds in alignment to the six key components and priority areas.***

Renewal & Acceleration Alignment & Planning Support

The planning guidance outlined below is designed to support school systems as they begin planning for the development of ESSER III budgets and use of these one-time funds. Based on current needs identified by the LEAs, the NDE has aligned the School Renewal & Acceleration Framework to ESSER III allowable activities which yield high-impact investments.

Through the GMS ARP ESSER III application, LEAs will have the opportunity to commit to framework priorities and initiatives through budgeting and ARP ESSER Used of Funds Plan required by recipients of the federal award.

Key steps for successful *School Renewal & Acceleration* through ESSER III funds:

1. Determine the *School Renewal & Acceleration* planning team
2. Review ESSER III allowable activities
3. Determine the school system's needs based on data, stakeholder engagement, and public comment
4. Review planning support guidance below
5. Determine which priorities and initiatives support the schools' identified needs
6. Review resources aligned to initiatives and then determine how those resources support the school district's planning and budgeting needs

Implementation of the *Framework for School Renewal & Acceleration* requires school districts and school systems to target resources to support **FOUR CORE ACTIONS:**

1. Anchor core instruction to high-quality instructional materials and content and move forward with appropriate supports and interventions.
2. Leverage and collect specific data to determine the level of support needed by all students, and in particular students who have been historically marginalized.
3. Assess and attend to whole child needs (e.g., mental health, nutritional needs, etc.) while integrating and aligning to academic acceleration.
4. Utilize community engagement and partnerships as strategies for maximizing every available resource.

This section describes the **KEY COMPONENTS** of *Nebraska’s Framework for School Renewal & Acceleration*.



System Considerations:

Systems considerations integrate data, technology, and infrastructure to reexamine traditional school systems and structures. Systems considerations integrate the wholechild needs with academic needs.



High-Quality Instructional Materials & Content:

High-quality instructional materials create coherence, offer consistency across all learning environments, and support student voice and social-emotional health. The predictable structure of coherent, consistent instructional materials and content are foundational for teachers and students alike.



Diagnosing Unfinished Teaching & Learning:

Because of a disrupted school year, unfinished teaching and learning may impact students’ progress towards mastery of grade-level content. Determining the content that may not have been taught is critical to moving to grade-level content as quickly as possible. Leveraging data from multiple sources provides insight into what students know, what they don’t know, and addresses misconceptions about what students think they know.



Planning for Acceleration:

When planning for the summer, next school year, and the following school year, “meeting students where they are” will not be enough. A mindset of “acceleration, not remediation” is needed so that students are met with grade-level expectations while also addressing students’ social and emotional needs.



Ensuring Equitable Instruction:

Leaders and teachers must continue to assess the extent to which the academic and social-emotional needs of historically marginalized student groups are addressed and ensure all students have equitable access and success in their learning opportunities. Special attention must also be paid to the Class of 2021 to ensure students graduate with postsecondary plans.



Professional Learning for Teachers & School Leaders:

The traditional structures in which educators learn must be adapted to support teaching and learning. Content-specific professional learning that accelerates all students’ learning must support educators as they build knowledge and skills while ensuring their own sense of self-efficacy and social-emotional health and learning.

ESSER III

Allowable Activities

ESSER III does not include a supplement, not supplant provision (SNS) providing additional flexibility in budgeting to meet the needs of addressing the impact of the COVID-19 pandemic.

The allowable activities for ESSER III formula funds may be used on a wide variety of activities as identified under the [American Rescue Plan \(ARP\) Act](#):

1. Administration – 10 percent administrative cap, includes indirect cost rate charged against direct costs. [Reference](#).
2. Any activity authorized by the ESEA of 1965, IDEA, AEFLA, and Perkins. **Note:** *McKinney-Vento was not included as an allowable use under ESSER III ARP Act.*
3. Coordination of preparedness and response efforts.
4. Providing principals and other school leaders with resources necessary to address the needs of their individual schools. **Note:** *Not included in ESSER III/ARP Act.*
5. Activities to address the unique needs of low-income students, children with disabilities, English learners, racial and ethnic minorities.
6. Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs.
7. Training and professional development for LEA staff on sanitation and minimizing the spread of infectious diseases.
8. Purchasing supplies to sanitize and clean the facilities of a LEA, including buildings operated by such agencies.
9. Planning, coordinating, and implementing activities during long-term closures.
10. Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the LEA that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and children with disabilities, which may include assistive technology or adaptive equipment.
11. Providing mental health services and supports.
12. Planning and implementing activities related to summer learning and supplemental after-school programs.
13. **New ESSER II** Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care, of the local educational agency, including:
 1. Administering and using high-quality assessments that are valid and reliable, to accurately assess academic progress and assist educators in meeting students' academic needs, including differentiating instruction.
 2. Implementing evidence-based activities to meet the comprehensive needs of students.
 3. Providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment.
 4. Tracking student attendance and improving student engagement in distance education.
14. **New ESSER II** School facility repairs and improvements to enable operation of schools to reduce the risk of virus transmission and exposure to environmental health hazards, and to support student health needs.
15. **New ESSER II** Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities.
16. **New ESSER III** Development of strategies and implementation of public health protocols that align with Centers for Disease Control and Prevention guidance on reopening and operating school facilities to maintain the health and safety of students, educators, and other staff. **CDC Guidance can be found at:** [Centers for Disease Control and Prevention's \(CDC\) Operational Strategy for K-12 Schools](#)
17. Other activities that are necessary to maintain the operation and continuity of services in LEAs and continuing to employ existing staff of the LEA. Any entity that receives funds under the Education Stabilization Fund shall, to the greatest extent practicable, continue to pay its employees and contractors during the period of any disruptions or closures related to COVID-19.

ESSER III *Resources*

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SUPPORT ONLINE LINKS



[Commissioner's Message](#)
[LEA Methodology & Allocations](#)
[Funding Overview](#)
[CARES Act Webpage](#)
[Launch Nebraska](#)
[ESEA Programs Webpage](#)



[ARP ESSER Fact Sheet](#)
[FAQs \(Updated May 2021\)](#)
[ESSER Office Hours Follow Up](#)
[Interim Final Rule](#)
[SEA Methodology & Allocations](#)
[American Rescue Plan Webpage](#)



[American Rescue Plan Act](#)
[Allowable Activities: Side-by-side](#)
[CCSSO: Commonly Asked Questions](#)
[CCSSO: ESSER Call Follow Up](#)
[CCSSO: Restart & Recovery](#)
[CCSSO: COVID-19 Relief Webpage](#)

Terminology

Term	Definition
After-school programs	Supplemental school programs that offer academic enrichment activities after the school day.
Allowable use	Activities authorized by the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Succeeds Act of 2000 (ESSA), IDEA, the Adult Education and Family Literacy Act, the Perkins CTE Act, or the McKinney-Vento Homeless Assistance Act, as well as other specified activities for which LEAs can use ESSER funds.
Assistive technology	Item, equipment, or product system used to increase, maintain, or improve the functional capabilities of a child with disabilities.
Continuity of services	Ensuring students receive the same services received during in-person instruction while facilities are closed, and students are learning virtually.
ESSER I (CARES)	Congress set aside approximately \$13.2 billion of the \$30.75 billion allotted to the Education Stabilization Fund through the CARES Act for the Elementary and Secondary School Emergency Relief Fund (ESSER Fund). The Department awarded these grants to State educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs), including charter schools that are LEAs, with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the Nation. ESSER Fund awards to SEAs are in the same proportion as each State received funds under Part A of Title I of the Elementary and Secondary Education Act of 1965, as amended, in fiscal year 2019.
ESSER II (CRRSA)	The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), was signed into law on December 27, 2020 and provides an additional \$54.3 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund). ESSER II Fund awards to SEAs are in the same proportion as each State received funds under Part A of Title I of the Elementary and Secondary Education Act of 1965, as amended, in fiscal year 2020.
ESSER III (ARP)	The American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund under the American Rescue Plan (ARP) Act of 2021, Public Law 117-2, enacted on March 11, 2021. ARP ESSER provides a total of nearly \$122 billion to States and school districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation's students. In addition to ARP ESSER, the ARP Act includes \$3 billion for special education, \$850 million for the Outlying Areas, \$2.75 billion to support non-public schools, and additional funding for homeless children and youth, Tribal educational agencies, Native Hawaiians, and Alaska Natives.
Evidenced-based	ESEA emphasizes the use of evidence-based activities, strategies, and interventions (collectively referred to as "interventions"). Section 8101(21)(A) of the ESEA defines an evidence-based intervention as being supported by strong evidence, moderate evidence, promising evidence, or evidence that demonstrates a rationale (see text box below). Some ESEA programs encourage the use of "evidence-based" interventions while others, including several competitive grant programs and Title I, section 1003 funds, require the use of "evidence-based" interventions that meet higher levels of evidence.
Evidence-based interventions	Interventions proven effective through strong, quality research (could include peer-reviewed, documented empirical evidence of effectiveness or randomized, controlled trials at scale).
Formula allocation	Formula grants are also known as entitlement grants. Grantees are not required to compete for formula funds; however, grantees are required to complete grant applications and comply with other grant requirements in order to ensure that grant funds are expended in accordance with the defined purpose and goals of the grant program.
Unfinished learning	Skills and knowledge that students have not yet mastered.
Student connectivity	Ensure all students have access to a device, wifi or hotspot, and broadband connectivity to participate fully in virtual learning.
Summer learning	Provides students with additional opportunities for learning and growing during the summer months through academics and enrichment.