

FEDERAL EDUCATION FUNDING PLANNING GUIDANCE

Updated June 17, 2021

Issued by the Vermont Agency of Education



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Summary of Changes as of June 17, 2021

This document is intended as a “living” resource to support LEAs in strategic use of all of their federal education funds, both “regular” (e.g., Title funds, IDEA) and emergency (e.g., ESSER). Therefore, the AOE will update the document as new information becomes available.

In this first update of the document, several significant additions have been made including:

1. Addition of ARP ESSER (“ESSER III”) allowable uses to each Cost category;
2. Addition of a new Cost category related to supports for high school juniors/seniors and ’20 and ’21 graduates, who were identified as needing additional supports by the US Department of Education in their recent [ESSER Use of Funds FAQ](#) due to pandemic disruptions to their post-high school planning and transitions;
3. Addition of citations to relevant questions within the USED FAQ for Cost categories where it was thought that the additional detail would be helpful to users of this document;
4. Addition of updated detail within the Cost category related to construction based on information in the USED FAQ and provided directly to AOE by USED;
5. Addition of allowable uses to support implementation of a community schools model and staff mental health needs in the Cost category “Assessing and Addressing Students’ SEL/MH Status and Needs”; and
6. Addition of more detail on uses of funds to conduct outreach and support activities directed at vulnerable populations that were especially impacted by COVID-19.

Purpose

LEAs have been provided with additional federal revenues to address costs related to responding to the COVID-19 emergency. Specifically, the CARES Act Elementary and Secondary School Educational Relief (“ESSER I”) Fund, Coronavirus Relief Fund (CRF), as well as substantial ESSER funding (“ESSER II”) within the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021 have been made available to assist you to meet these needs. An even more significant source of funding for LEAs has recently become available through the American Rescue Plan Act (ARPA), passed on March 11, 2021, which includes an estimated \$256,000,000 in ESSER III (known as “ARP ESSER”) funds. Finally, [FEMA eligibility](#) was recently expanded to include specific school costs. Information and guidance around these potential sources of funding are on the [COVID-19 Federal Emergency Funds Hub webpage](#).

You will need to rely as never before on strategic use of all of these federal funding sources in order to meet your many COVID-19 related needs. This document is intended to help you identify ways to use your “regular” federal resources that you may not be aware of, as well as to provide guidance on allowable uses of your ESSER funds. It is meant to be a “living document” and will be updated with information on additional needs and sources of funding as such information becomes available.

How to Use this Document

The Agency highly recommends that Superintendents and Business Managers play a stronger role in coordinating needs assessment and grant application processes than they perhaps have done in the past. Superintendents and Business Managers have a global view of the total work of their districts and are well positioned to work with programmatic staff (i.e., Curriculum Directors, Special Education Administrators, etc.) to braid* “regular” federal funding sources with one another to maximize funding and accomplish the important work facing our school districts over the next year. In addition, Superintendents and Business Managers are able to provide strategic district-wide planning and maintain strong oversight of all available funding sources to avoid the loss of any federal funding due to expiration of one or more available funding streams.

As you complete your grant applications (and/or amendments) for ESSER I, II, and ARP ESSER, CFP, and IDEA, the Agency encourages you to consider the following overarching principles:

1. Assure there is equity in access to education for all learners,
2. Use data to inform your decision making, and
3. Invest strategically for effectiveness and efficiency.

The following guide is intended to give you “at a glance” information that will assist you with the third bullet - strategic planning of investments. The needs are ones that have been expressed to Agency staff over the past fifteen months. These lists are not exhaustive, and they may not reflect your LEA’s particular needs.

Each funding source comes with its own requirements and restrictions. Please use the [Grant Details Grid for LEA Fiscal Planning](#) spreadsheet as a quick reference as you make fiscal planning decisions. You may or may not be able to use one or more of the funding sources to meet *your* specific needs, depending on factors such as whether that need is documented in a needs assessment, if one is required by that funding source, whether limitations such as “Supplement not Supplant” apply to that funding source, and the particular features of your intended investment/strategy/goal. **You should consult US Department of Education and Vermont Agency of Education guidance documents for further information on allowable uses of each funding source.** Please also consult the AOE’s [Federal Emergency Funds webpage](#) for resources and links for each funding source. Furthermore, Agency staff are available by phone and email to help you clarify whether a particular investment/strategy/goal is allowable under a particular funding source and to discuss strategies for strategically funding particular investments.

Questions to Consider When Determining the Most Appropriate Funding Source for an Investment

1. Under which Federal grants would this item be allowable?
2. Which is the most restrictive of these funds?
3. Which of these funds will expire first?
4. Will using Federal funds this year cause an appearance of supplanting?
5. Are there any caps on the administrative funds I am using?
6. Have I claimed my indirect cost rate? If not, am I leaving funds on the table?

7. Can using transferability or adding other funding sources to the schoolwide pool increase flexibility or my ability to use funds before they expire?
8. If the school participates in a Title I Schoolwide Program, what methodology of drawing the funds will be most beneficial for your LEA this year when considering expiration of funds?
9. How will I sustain this investment, should I intend to do so? For example, how will funding decisions I make now enable or preclude later ones?

**Braiding funds is different than blending funds. LEAs braid funding sources in order to accomplish common goals; however, the restrictions and allowable uses of each of the funding sources braided together are maintained. LEAs are required to maintain a separate accounting record for each funding source.*

LEA Needs for Recovery Planning

Anticipated Needs: Socioemotional Functioning, Mental Health and Well-being (SEL/MH)

Description: This includes students' internalizing and externalizing challenges, both inside and outside the classroom, as well as nutrition, physical health, and family functioning. The pandemic ushered in significant stress and isolation for many families, as well as financial strain and the loss of loved ones.

Cost: Assessing and Addressing Students' SEL/MH Status and Needs

Description: Costs associated with assessing students' SEL/MH status and needs and of providing an expanded continuum of SEL/MH services and supports to all students, including additional staffing (such as school-based clinicians, social workers, school counselors, school nurses, community outreach workers, community/family liaisons, etc.) and other costs such as curricular materials/resources, screening tools, etc. Such a continuum of supports may include costs associated with implementation of a full-service community schools model. (Note: ESSER funds may be used to address staff's COVID-19 related mental health needs as well as students'. See [USED FAQ](#) questions C-3, C-13 and C-14 for further details on ESSER allowable activities.)

Title Funds (I-V) and McKinney-Vento

- May be allowed under Title I or Title IVA.
- Not allowed under Title IIA.

IDEA

- May be allowed when the social emotional need is identified in the student's IEP.

ESSER I/II/ARP ESSER

- Allowable cost 3, 7, 10ⁱ, 12ⁱⁱ or 13

Cost: Consultation and Coordination Across the School, LEA, and with Community Partners

Description: Costs associated with consultation and coordination across the school, LEA, and with community partners, including mental health agencies, regarding provision of a continuum of SEL/MH services and supports including but not limited to facilitation, meeting space, substitute coverage, stipends, etc.

Title Funds (I-V) and McKinney-Vento

- May be allowed under Title I, Title III, or Title IVA.
- Not allowed under Title IIA or Title IVB (21C).

IDEA

- May be allowed.

ESSER I/II/ARP ESSER

- Allowable cost 3, 7, 10ⁱ, 12ⁱⁱ or 13.
-

Cost: Professional Development Costs Related to Addressing SEL/MH Barriers to Success for Teachers and Other Professional Staff

Description: Professional development costs, including planning time, associated with improving *teachers' and other professional staffs'* skills related to understanding and amelioration of SEL/MH barriers to student success, including curricula, facilities, facilitation/coaching, stipends, and substitute coverage.

Title Funds (I-V) and McKinney-Vento

- May be allowed under Title I, Title IIA, Title III, or Title IVA
- Allowable under Title IVB for implementation of 21st Century Community Learning Centers staff only.

IDEA

- May be allowed if specified in a student's IEP.

ESSER I/II/ARP ESSER

- Allowable cost 3, 7, 10ⁱ, 12ⁱⁱ or 13
-

Cost: Professional Development Costs Related to Addressing SEL/MH Barriers to Success for Non-Professional Staff

Description: Professional development costs, including planning time, associated with improving *non-professional staffs'* skills related to understanding and amelioration of SEL/MH barriers to student success, including curricula, facilities, facilitation/coaching, stipends, and substitute coverage.

Title Funds (I-V) and McKinney-Vento

- May be allowed under Title III.
- Not allowed under Title I, IIA, IVA, or IVB.

IDEA

- May be allowed if specified in a student's IEP.

ESSER I/II/ARP ESSER

- Allowable cost 3, 7, 10ⁱ, 12ⁱⁱ or 13.

Anticipated Needs: Student Engagement

Description: This includes ensuring that all students are fully engaged in learning and academic progress, regardless of the extent to which they experienced remote or in-person learning during the pandemic.

Cost: Outreach Activities to Students Whose Attendance and/or Engagement has Been Irregular

Description: Costs, including staffing, transportation, data collection, materials, etc., associated with outreach activities to students who have not regularly been participating in remote or in-person instruction. (See [USED FAQ](#) questions C-11 and C-23 for further details on ESSER allowable activities.)

Title Funds (I-V) and McKinney-Vento

- May be allowed under Title I, III (specific to ELs), or IVA.
- Not allowed under Title IIA.
- Allowable under Title IVB for implementation of 21st Century Community Learning Centers programs only.

IDEA

- May be allowed if specified in a student's IEP.

ESSER I/II/ARP ESSER

- Allowable cost 7, 10ⁱ, 12ⁱⁱ or 13
-

Cost: Additional Outreach and Support Activities Directed at Vulnerable Populations

Description: Costs associated with additional outreach and support activities, including staffing, transportation, translation of materials, etc., directed at specific vulnerable sub-populations, including migrant students, students experiencing homelessness, EL students, and students with disabilities. (See [USED FAQ](#) questions C-4, C-5, C-6, C-7, C-8, C-9, and C-10 for further details on ESSER allowable activities.)

Title Funds (I-V) and McKinney-Vento

- May be allowed under Title I and Title III (specific to supporting ELs)
 - Not allowed under Title IIA or IVA.
 - Allowable under McKinney-Vento (specific to supporting students experiencing homelessness)
 - Allowable under Title IVB for implementation of 21st Century Community Learning Centers programs only.
-

IDEA

- May be allowed if specified in a student's IEP.

ESSER I/II/ARP ESSER

- Allowable cost 7, 10ⁱ, 12ⁱⁱ or 13

Anticipated Needs: Academic Achievement and Success

This includes both identifying the extent to which any students have fallen behind due to the pandemic as well as identifying students who have excelled within the new instructional paradigm and developing individualized plans for amelioration of students' learning loss.

Cost: Summer, Afterschool, Extended, and Supplemental Learning Programming

Description: Costs associated with summer, afterschool, extended, and supplemental learning programming for students, to address learning loss and social-emotional-behavioral-mental health (SEL/MH) barriers to success. This may include additional academic, SEL/MH, and other supports needed for low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care, to access summer programming and mitigate the impacts of lost instructional time. (See [USED FAQ](#) questions C-2, C-4, C-5, C-6, C-7, C-8, C-9, C-10, C-15, C-25, and C-26 for further details on ESSER allowable activities.)

Title Funds (I-V) and McKinney-Vento

- May be allowed under Title I, Title III (if intended for ELs or in order to enable EL students' participation), Title IVA.
- Allowable under Title IVB for implementation of 21st Century Community Learning Centers programs only.

IDEA

- May be allowed if the social emotional need is specified in the eligible student's IEP.

ESSER I/II/ARP ESSER

- Allowable cost 4, 7, 10ⁱ, 12ⁱⁱ or 13

Cost: Additional Staffing Needed to Meet Instructional Needs

Description: Additional staff required to meet instructional needs, including to reduce class/group sizes to meet health & safety guidance, administer student assessments, provide individual or small group instruction to address learning loss, etc.

Title Funds (I-V) and McKinney-Vento

- May be allowed under Title I or Title III.
- Not allowed under Title IIA, Title IVA or Title IVB.

IDEA

- May be allowed if staffing can be linked to a student's IEP.

ESSER I/II/ARP ESSER

- Allowable cost 5, 10ⁱ, 12ⁱⁱ or 13.
-

Cost: Professional Development Related to Addressing Learning Loss for Teachers and Other Professional Staff

Description: Professional development costs, including planning time, associated with improving *teachers' and other professional staffs'* skills related to assessment and amelioration of learning loss, including curricula, facilities, facilitation/coaching, stipends, and substitute coverage.

Title Funds (I-V) and McKinney-Vento

- May be allowed under Title I, IIA, III or IVA.
- Not allowed under IVB.

IDEA

- May be allowed. Actual time spent supporting special education is allowed and must be based on time and effort records that accurately reflect the work performed in addition to alignment to student's IEP.

ESSER I/II/ARP ESSER

- Allowable cost 7, 10ⁱ, 12ⁱⁱ or 13.
-

Cost: Professional Development Related to Addressing Learning Loss for Non-Professional Staff

Description: Professional development costs, including planning time, associated with improving *non-professional staffs'* skills related to assessment and amelioration of learning loss, including curricula, facilities, facilitation/coaching, stipends, and substitute coverage.

Title Funds (I-V) and McKinney-Vento

- May be allowed under Title III.
- Not allowed under Title I, IIA or IVA.
- Allowable under Title IVB for implementation of 21st Century Community Learning Centers programs only.

IDEA

- May be allowed. Actual time spent supporting special education is allowed and must be based on time and effort records that accurately reflect the work performed in addition to alignment to student's IEP.

ESSER I/II/ARP ESSER

- Allowable cost 7, 10ⁱ, 12ⁱⁱ or 13.
-

Cost: District, School or Student Level Technology

Description: District, school, or student level technology (including hardware, software, connectivity, assistive technology, platforms for Personal Learning Plans, learning management systems, etc.) (See [USED FAQ](#) question C-19 for further details on ESSER allowable activities.)

Title Funds (I-V) and McKinney-Vento

- May be allowed under Title I, Title III (if intended for ELs or in order to enable EL students' participation), and Title IVA (effective use of technology - subject to % limitations – note that these limitations have been waived for the remainder of the 20-21 school year and LEAs may apply to the AOE for waiver of this requirement for the 21-22 school year).
- Not allowed under Title IIA or IVB.

IDEA

- May be allowed if the need for an assistance technology device is addressed in the student's IEP.

ESSER I/II/ARP ESSER

- Allowable cost 1, 10ⁱ, 12ⁱⁱ or 13
-

Cost: Compensatory Services for Students with Disabilities

Description: Compensatory services for students with disabilities. (See [USED FAQ question C-5](#) for further details on ESSER allowable activities.)

Title Funds (I-V) and McKinney-Vento

- Not allowed. However, students receiving compensatory services specified in their IEPs may participate in ALL Title-funded instructional and other activities, including supplemental instruction to address learning loss and SEL/MH barriers to success.

IDEA

- May be allowed if compensatory services are determined necessary by the IEP Team and specified in a student's IEP.

ESSER I/II/ARP ESSER

- Allowable cost 7, 10ⁱ, 12ⁱⁱ or 13.
-

Cost: Prekindergarten Programs and Services

Description: Prekindergarten programs and services. (See USED FAQ questions C-5 and C-20 for further details on ESSER allowable activities.)

Title Funds (I-V) and McKinney-Vento

- May be allowed under Title I (beyond the State required 10 hours per week).
- PreK teachers may participate in IIA funded professional learning activities intended for *professional* educators.
- PreK students and teachers also may participate in any activities funded with Titles III or IVA.
- Allowable under Title IVB for implementation of 21st Century Community Learning Centers programs only if already approved.

IDEA

- May be allowed when programming and services are identified in an eligible student's IEP.

ESSER I/II/ARP ESSER

- PreK teachers and students may be served so long as the PreK program is part of a public school or operated by the LEA.
- The appropriate allowable use category will depend on the nature of the expense (ex. sanitation vs. amelioration of learning loss).

Cost: Supports for High School Juniors/Seniors and '20 and '21 Graduates

Description: Specific supports for high school juniors/seniors and students who graduated high school in the class of 2020 (and students who will graduate in 2021) who have not yet successfully transitioned to college or careers. (See [USED FAQ](#) questions C-17 and C-18 for further details on ESSER allowable activities.)

Title Funds (I-V) and McKinney-Vento

- May be allowed under I, III (for ELs only), and IVA for current students. Services for graduated students are generally not allowed. Not allowed under IIA.

IDEA

- May be allowed for transition services that are part of a student's IEP, until the student graduates or turns 22.

ESSER I/II/ARP ESSER

- Allowable cost 7, 12 or 13
-

Cost: Translation of Instructional Materials/Purchase of Multilingual Materials

Description: Translation of instructional materials/purchase of multilingual materials.

Title Funds (I-V) and McKinney-Vento

- May be allowed under Title I, Title III and Title IVA so long as translation is in support of supplemental activities paid for under the same fund.
- Federal funds may not be used to supplant costs of translation that must be provided by LEAs under civil rights law.
- Not allowed under Title IIA.
- Allowable under Title IVB for implementation of 21st Century Community Learning Centers programs only.

IDEA

- May be allowed.

ESSER I/II/ARP ESSER

- Allowable cost 7, 10ⁱ, 12ⁱⁱ or 13.
-

Cost: Training for Families in How to Support Amelioration of their Children's Learning Loss

Description: Training for families in how to support their children's learning in remote learning environments and ameliorate learning loss.

Title Funds (I-V) and McKinney-Vento

- May be allowed under Title I, Title III (if intended for EL families), Title IVA and Title IVB.
- Not allowed under Title IIA.
- Allowable under Title IVB.

IDEA

- May be allowed as Parent Counseling and Training as a Related Service is a requirement of IDEA.

ESSER I/II/ARP ESSER

- Allowable cost 7, 10ⁱ, 12ⁱⁱ or 13.
-

Cost: Purchase/Training in Use of Screening Tools for Assessment of Learning Loss

Description: Costs associated with purchase, use and training regarding screening tools required for assessment of learning loss.

Title Funds (I-V) and McKinney-Vento

- May be allowed under Title I.
- Not allowed under Title IIA, III, IVA or IVB.

IDEA

- May be allowed if specified in a student's IEP.

ESSER I/II/ARP ESSER

- Allowable cost 7, 10ⁱ, 12ⁱⁱ or 13.
-

Cost: Professional Development Regarding Effective Remote Learning Communication Strategies for Families of SWDs

Description: Professional development for staff regarding effective remote learning communication strategies for families of students with disabilities.

Title Funds (I-V) and McKinney-Vento

- May be allowed under Title I, IIA, III, IVA or IVB.

IDEA

- May be allowed.

ESSER I/II/ARP ESSER

- Allowable cost 7, 10ⁱ, 12ⁱⁱ or 13.

Anticipated Needs: Operations

LEA needs associated with maintaining school operations (in-person, remote or hybrid) including staffing, technology infrastructure, facilities improvements, childcare, and other operational needs.

Cost: Improvements to LEA Technology/Data Infrastructure to Support Recovery Needs

Description: Improvements to LEA technology/data infrastructure to support COVID-19 recovery needs including, but not limited to, grants management; data analysis, collection and quality; assessment/tracking of learning loss; and evaluation of recovery and continuous improvement efforts. (See [USED FAQ](#) question C-12 for further details on ESSER allowable activities.)

Title Funds (I-V) and McKinney-Vento

- May be allowed under Title I, Title III, and Title IVA (effective use of technology – subject to % limitations – note that these limitations have been waived for the remainder of the 20-21 school year and LEAs may apply to the AOE for waiver of this requirement for the 21-22 school year).
- Not allowed under Title IIA or IVB.

IDEA

- May be allowed when installing and/or maintaining software that is being used to deliver specialized instruction per a student's IEP.

ESSER I/II/ARP ESSER

- Allowable cost 1, 5, 10ⁱ, 12ⁱⁱ or 13.

Cost: Additional LEA Staffing Needed to Manage Recovery Process

Description: Additional LEA staffing needed to manage COVID-19 recovery process, including, but not limited to, grants management and strategic braiding of funding sources; data analysis, collection and quality; student assessment; evaluation of recovery and continuous improvement efforts; coordination of district-wide SEL/MH response with outside agencies; etc.

Title Funds (I-V) and McKinney-Vento

- May be allowed under Title I and Title IVA.
- Not allowed under Title IIA, Title III or IVB.

IDEA

- Not allowed.

ESSER I/II/ARP ESSER

- Allowable cost 5, 9, 10ⁱ, 12ⁱⁱ or 13.

Cost: Construction Costs Associated with Meeting COVID-19 Health & Safety Requirements

Description: 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. Includes costs associated with such projects including inspection, testing, maintenance, repair, replacement and upgrades to:

- Improve indoor air quality.
- Comply with social distancing, hygiene and other health guidelines.

Title Funds (I-V) and McKinney-Vento

- Not allowed.

IDEA

- May be allowed. LEAs must receive prior approval from AOE to use IDEA funds for construction.

ESSER I/II/ARP ESSER

- Allowable cost 14.

Please be aware that per 34 CFR § 76.600, the LEA must receive approval, from the Vermont Secretary of Education, of final working drawings and specifications prior to advertising or placing the project on the market for bidding. In addition, for construction contracts over \$2,000 using laborers and mechanics and financed by ESSER II or ARP ESSER funds, LEAs must meet all Davis-Bacon prevailing wage requirements and include language in the construction contracts that all contractors or subcontractors must pay wages that are not less than those established for the locality of the project (prevailing wage rates) for all construction contracts financed with ESSER funds. (See 20 U.S.C. 1232b Labor Standards.) Please contact aoe.federalconstruction@vermont.gov with questions.

- For construction projects started or completed prior to your award, please contact aoe.federalconstruction@vermont.gov.
- (See [USED FAQ](#) questions B-6, B-7, and B-8 for further details on ESSER allowable activities.)

Cost: PPE/Sanitation

Description: Sanitation supplies/contracts and/or PPE for staff or students (e.g., masks, gloves, medical supplies, etc.)

Title Funds (I-V) and McKinney-Vento

- May be allowed under Title IVA and IVB (when used in 21st Century Community Learning Centers funding programming that occurs during non-school hours)

IDEA

- Broadly speaking, not allowable. May be allowed if it can be closely aligned to individualized learning/instructional needs of a student. PPE may be allowed if personnel need medical equipment to support a specific student with a disability.

ESSER I/II/ARP ESSER

- Allowable cost 2 or 12.
-

Cost: Childcare/Instructional Supervision for Children of LEA/School Staff

- Description: Childcare/instructional supervision for children of staff of the school/LEA (professional and student support staff, bus drivers, custodians, administrative assistants, non-instructional paraeducators, food service staff, etc.) to enable them to work during COVID-19 pandemic. (See [USED FAQ](#) question D-5 for further details on ESSER allowable activities.)

Title Funds (I-V) and McKinney-Vento

- Not allowed.

IDEA

- Not allowed.

ESSER I/II/ARP ESSER

- Allowable cost 5 or 6.
-

Cost: Childcare/Instructional Support for Other Students

Description: Childcare/instructional support to assist students of non-LEA/school staff successfully to complete instructional assignments when learning remotely, when parents are working/unable to assist.

Title Funds (I-V) and McKinney-Vento

- Not allowed.

IDEA

- May be allowed if specified in a student’s IEP.

ESSER I/II/ARP ESSER

- Allowable cost 5, 7, 10ⁱ, 12ⁱⁱ or 13.
-

Cost: Costs Associated with Need for Increased Non-Professional Staffing Necessitated by COVID-19 Response and Recovery

Description: Costs associated with need for increased non-professional staffing (such as food service, transportation, and custodial) necessitated by COVID-19 response and recovery, including new hires and contract changes.

Title Funds (I-V) and McKinney-Vento

- Not allowed.

IDEA

- Not allowed.

ESSER I/II/ARP ESSER

- Allowable cost 5 or 6.
-

Cost: Transportation Costs Related to Summer, Afterschool, Outreach, or Extended Learning Activities

Description: Transportation costs associated with summer, afterschool, outreach, or extended learning activities necessitated by the pandemic.

Title Funds (I-V) and McKinney-Vento

- May be allowable under Title I or Title III.
- Allowable under Title IVB for implementation of 21st Century Community Learning Centers programs only.

IDEA

- May be allowed for costs incurred by the LEA for transporting students with disabilities.

ESSER I/II/ARP ESSER

- Allowable cost 4, 5, 7, 10ⁱ, 12ⁱⁱ or 13.
-

Cost: Replacement of Local Funds for Any Allowable Activity, Including Staffing Costs Beyond Contracts

Description: Replacement of local funds for any allowable activity, including salaries for staff paid with local funds, including staffing costs beyond contract - e.g., not budgeted, extra days, overtime, extra duty, etc. and/or salary and benefits for hourly staff who were paid despite not working (unscheduled time).

Title Funds (I-V) and McKinney-Vento

- Not allowed.

IDEA

- Not allowed.

ESSER I/II/ARP ESSER

- Allowable cost 5.
-

Cost: COVID-19 Response and Recovery Administrative Costs

Description: Administrative time related to COVID-19 response (note: for LEAs with approved indirect cost rates, these admin rates may not be included in your indirect cost pool.) (See [USED FAQ](#) question E-5, E-8, and E-9 for further details on ESSER allowable activities.)

Title Funds (I-V) and McKinney-Vento

- May be allowable to use administration funds under Titles I, IIA, III or IVA so long as time funded is in direct support of implementing response strategies approved in the CFP application and meeting related requirements.

IDEA

- May be allowed when there is a direct relationship to the needs of the student in the IEP.

ESSER I/II/ARP ESSER

- Allowable cost 5.
-

Cost: Costs Associated with COVID-19 related FMLA or EPSL Benefits

Description: Costs associated with paying FMLA or EPSL benefits mandated in the Families First Coronavirus Response Act (both of which expired on Dec. 31, 2020) or for extending such benefits after Jan. 1, 2021, for staff who cannot work because they are caring for self or a family

member with COVID-19, quarantining as an identified “close contact” of a COVID-19 infected person, or in isolation after testing positive.

Title Funds (I-V) and McKinney-Vento

- Not allowed.

IDEA

- Not allowed.

ESSER I/II/ARP ESSER

- Allowable cost 5.
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Cost: Costs Associated with COVID-19 related Additional Equipment/supplies Needed for Health, Meal preparation/delivery, etc.

- Description: Equipment/supplies necessitated by pandemic response to meet health guidelines, or to enable the preparation and delivery of school meals or health services. (See [USED FAQ](#) question C-16 for further details on ESSER allowable activities.)

Title Funds (I-V) and McKinney-Vento

- Not allowed.

IDEA

- May be allowed if specified in a student’s IEP.

ESSER I/II/ARP ESSER

- Allowable cost 5 or 6.
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ⁱ In ARP ESSER (ESSER III), “Providing principals and other school leaders with resources to address their individual school needs,” which is a specified allowable use in ESSER I and II, was eliminated and was replaced with “Develop strategies and implement public health protocols and policies for the safe reopening and operation of school facilities in line with CDC guidance.” However, in ARP ESSER, costs associated with the former use would still potentially be allowable under one or more of the other allowable cost categories.

ⁱⁱ In the ESSER application the allowable costs that fall under the “regular” federal funding categories (ESEA, IDEA, Perkins, etc.) are listed as categories 12-21 in the Program Narrative page.