

# Coronavirus Aid, Relief, and Economic Security (CARES) Act Elementary and Secondary Schools Emergency Relief (ESSER) Fund: Quick Reference Guide – Fund Code 113



The CARES Act was signed into law on March 27, 2020. It includes the Elementary and Secondary Schools Emergency Relief (ESSER) funds to help K-12 educational entities prevent, prepare for, and respond to impacts of COVID-19.

## ESSER Fund: General Information

Although ESSER funds are distributed to districts based on Title I, Part A allocations, they are not Title I, Part A funds, and are not subject to *supplement not supplant* provisions. ESSER is its own program intended to help with the COVID-19 response. ESSER Funds may support any allowable activity authorized by Every Student Succeeds Act (ESSA), Individuals with Disabilities Education Act (IDEA), Carl D. Perkins Career and Technical Education Act, McKinney-Vento Homeless Assistance Act, and the Adult Education and Family Literacy Act (AEFLA), in addition to other activities listed below. Once a district has had its ESSER grant application approved by DESE, funding can be used for FY20 allowable costs dating back to March 13, 2020, and funding will remain available for allowable costs through September 30, 2022.

### ESSER Funds ALLOWABLE Activities:

The purpose of the ESSER fund is to provide districts with emergency relief funds to address the impact COVID-19 has had, and continues to have, on elementary and secondary schools that are providing educational services and developing plans for the return to normal operations. Funds may be used for a wide variety of purposes, including but not limited to:

- Educational technology (internet connectivity, hardware, devices, software, tech support services, etc.)
- Supplies and services that enable remote learning (printing, telephonic support, translation services, etc.)
- Mental health services and supports
- Activities to address the unique needs of low-income children, students with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including outreach and service delivery
- Diagnostic intake assessments to gauge students' knowledge and skills (i.e. [early literacy screening](#), etc.)
- Assessing learning gaps to inform teaching, and addressing those gaps
- Planning and implementing summer learning and supplemental afterschool programs
- Providing principals and other school leaders with resources to address individual school needs
- Training and professional development for district staff on any topic from effective remote learning strategies to sanitation and minimizing the spread of infectious disease when in-person school resumes
- Supplies and services to sanitize district facilities; personal protective equipment (PPE)
- Any activity allowable under ESSA, IDEA, Perkins, McKinney-Vento, and AEFLA
- Planning for and coordinating during long-term closures, including how to provide meals, technology for online learning, guidance for carrying out IDEA requirements, and providing educational services consistent with applicable requirements
- Procedures and coordination systems to improve district preparedness and response efforts to COVID-19
- Other activities necessary to maintain district operations and services and to continue to employ existing district staff.

*Please note: This is not an exhaustive list. [Contact](#) our office for more specific, situational, and fiscal guidance as needed.*

### ESSER Funds UNALLOWABLE Activities:

The US Department of Education has noted that districts may not spend ESSER funds on:

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

### Equitable Services for Private Schools

- Districts receiving these funds must provide for the equitable participation in funded activities of private school students, teachers, and other educational personnel in nonprofit private schools.
- Districts must make a good faith effort to engage nonprofit private schools that are within or outside the district's geographic boundaries and that are serving students that live in a Title I attendance area in meaningful consultation, even if a nonprofit private school has not previously participated in equitable services.
- Consultations and any agreements or disagreements over services should be memorialized in writing on an [Affirmation of Consultation form](#). If private school officials do not provide the required affirmation, the district must provide the [DESE Ombudsman](#) documentation that consultation, or attempts at consultation, have taken place.
- CARES Act funds reserved for equitable services, and items purchased with these funds, must always remain in control of the school district. Funds are never given to nonprofit private schools.
- Charter schools, virtual schools, and vocational schools do not have to provide equitable services.

### Reporting Requirements for ESSER

- The CARES Act requires entities that receive more than \$150,000 in CARES Act funds to report certain information about their spending to DESE on a quarterly basis:
  - What projects districts supported with CARES Act funds,
  - How much districts spent on each project, and
  - Information about subgrants and contracts
- More information about these reporting requirements is forthcoming.

### CARES Act Fiscal Waivers

In addition to providing ESSER funds, the U.S. Department of Ed. has **waived** certain fiscal requirements for **ESSA** grant programs:

- **The carryover limit for 2019-2020 (FY20) Title I, Part A Funds.** Districts are not limited in how much FY20 Title I, Part A funds they carryover from 2019-2020 to 2020-2021.
- **The period of availability to spend 2018-2019 (FY19) funds** for the following ESSA programs. Districts now have an extra year (until September 30, 2021) to spend the funds. The programs covered by this waiver are:
  - Title I, Part A (Improving Basic Programs),
  - Title I, Part C (Migrant Education),
  - Title I, Part D, Subpart 1 (Neglected and Delinquent),
  - Title II, Part A (Supporting Effective Instruction),
  - Title III, Part A (English Language Acquisition)
  - Title IV, Part A (Student Support and Academic Achievement),
  - Title IV, Part B (21<sup>st</sup> Century Community Learning Centers),
  - Title V, Part B Subpart 2 (Rural and Low-Income School Program), and
  - McKinney-Vento Education for Homeless Children and Youth Program
- **The requirements for districts that receive \$30,000 or more in Title IV, Part A funds** to conduct a needs assessment. Districts will not have to amend the needs assessment conducted for 2019-2020 funds.
- **The requirement for districts that receive \$30,000 or more in Title IV-A funds to spend funds in three areas (well-rounded education, activities to support safe and healthy students, and effective use of technology).** This waiver allows districts to spend any remaining FY19 and FY20 funds on any allowable Title IV-A activity rather than having to spend across all three areas.
- **The limit on spending Title IV-A funds on technology infrastructure.** Districts are not limited on how much they spend on technology infrastructure.
- The **definition of professional development** in Section 8101(42) of ESEA for the 2019-2020 school year. Districts may now use ESSA funds to support shorter-term professional development, if the professional development is allowable under the relevant program.

*Please contact your [DESE federal grants liaison](#) for further guidance on CARES Act ESSA waivers.*