



ESSER Funds (CARES Act) Guidance on Private Allowable Costs

*This document will assist Local Educational Agencies (LEAs) in planning and preparing, in consultation with their private schools, for the Elementary and Secondary School Emergency Relief (ESSER) **private sub-budget** applications. Any services/assistance provided to private schools shall be administered by the LEA. This means that any materials, equipment, and supplies remain the property of the LEA and services/assistance for equitable participation must be provided by the LEA or the LEA may contract for the provision of such services with a public or private entity (CARES Act, Section 18005(b)). LEAs should check this document frequently as it will be continually updated as more guidance is available.*

In order to identify allowable costs under the Elementary and Secondary School Emergency Relief Fund ([ESSERF](#), CARES Act, Section 18003), the Department of Public Instruction has structured the ESSERF application in WISEgrants around the main tenets of the grant program and in accordance with the Uniform Grant Guidance ([2 CFR 200](#)). Costs associated with ESSERF have been identified by “Program Types,” a field used in the WISEgrants budgets to assist in organizing related uniform financial accounting requirement expenditure combinations ([WUFAR](#)).

The following pages are organized by Program Type and then possible activities that have been considered to date as a response to providing education and services to private school students and families during the COVID-19 pandemic. Associated with those possible activities are *examples* of costs and how / where they can be located within the WISEgrants budget application (by sub-budget and budget section). This document does not cover all of the WUFAR combinations available in the budget software.

When working in the ESSERF sub-budgets, users can locate expenditure combinations by utilizing the “Search for Budget Combinations” search engine tool located at the top of each budget section. If the cost cannot be found using the search engine, request an ESSERF budget combination through this form.

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Preparedness and Response to COVID-19 (18003(d))

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. (d)(2)

Providing principals and other school leaders with the resources necessary to address the needs of their individual schools. (d)(3)

Developing and implementing procedures and systems to improve the preparedness and response efforts of local educational agencies. (d)(5)

Training and professional development for staff of the local educational agency on sanitation and minimizing the spread of infectious diseases. (d)(6)

Purchasing supplies to sanitize and clean the facilities of a local educational agency, including buildings operated by such agency. (d)(7)

Preparedness and Response to COVID-19 Action / Activity	Sub-Budget / Expenditure Examples	Return to TOC
Costs associated with training of private school staff		
Training for private school staff on school safety plan coordination and establishing a planning team to develop guidelines for infection control practices. Train food service staff on special precautions to take and how to serve meals without cross-contamination. Professional development and training for staff related to COVID-19 preparation and response (e.g. sanitation and prevention of infectious disease). Train private school staff on social distancing procedures and how to clean and disinfect classrooms and designated areas. Train private school staff on proper use of PPE and facial masks and how to remove and discard. Train private school staff on surveillance protocols and use of thermometers.	<i>Personnel - Staff - COVID-19 Response- School Safety Team</i> • LEA staff training on school safety plan coordination <i>Personnel - Staff - COVID-19 Response - Trainers (employees)</i> • Costs of LEA staff to provide training • Costs of LEA School Nurse or other health professionals to conduct training <i>Purchased Services - Vendor Contract - Professional Development - Object 310 / 386</i> • Costs of professional training from an outside vendor	

Preparedness and Response to COVID-19 Action / Activity	Sub-Budget / Expenditure Examples	Return to TOC
Appropriate screening of health concerns before entering campus/building, and a place to isolate people who demonstrate symptoms. Contracting for essential services, such as health staff or cleaning/environmental services. Adding course specific materials and equipment to reduce sharing. Modifying curriculum to minimize shared space and materials. Post signs on how to stop the spread of COVID-19, properly wash hands and promote everyday protective measures, and how to properly wear a face covering.	<i>Personnel - School Nurse or Health Room Aide/Assistant - Function 214900 - Health Screening</i> - Costs of LEA staff providing essential services (nursing or other health staff) <i>Purchased Services - Vendor - Staffing - By Position / Area - Object 310</i> - Contracts for essential services (nursing or other health staff) <i>Purchased Services - Cleaning and Environmental Services - Sanitation and Prevention - Object 329</i> - Professional cleaning services <i>Purchased Services - Vendor Contract - Object 310/386 - COVID-19 Consultation - Function 221900</i> - Consultation services to assist with creative scheduling <i>Purchased Services - Communication - Health and Safety - Object 353 / 354</i> - Materials/ resources to communicate COVID-19 response plan, including mail or delivery costs <i>Non-capital Objects - Instruction Media - Object 430 - Function 120000</i>	
Supplies for sanitizing and cleaning facilities and equipment, including soap, hand sanitizer (at least 60% alcohol), etc. Provide alcohol-based hand sanitizing stations at entrances, common areas in the school, and classrooms. Supplies and protective gear for personnel performing health screenings. Personnel equipped with all appropriate PPE to allow in-person instruction. ★ Any property, materials, or equipment purchased with ESSER funds for private school equitable participation must remain the property of the LEA (CARES Act, Section 18005(b)).	<i>Personnel - Other Support Staff/Plant Maintenance & Operation- Function 253000 - Sanitation and Prevention</i> - Costs of LEA staff providing custodial services at the private school <i>Supplies - Sanitation and Prevention - Object 411 (general supplies)</i> - Tissues, soap, hand sanitizer (at least 60% alcohol), dispensers <i>Non-Capital Equipment - Sanitation and Prevention - Object 440</i> - Portable hand sanitizing stations/No-touch trash receptacles. <i>Supplies - Personal Protective Equipment - Object 416 (medical supplies)</i> - Thermometers, surgical masks, cloth face masks, face shields <i>Apparel - Personal Protective Equipment - Object 420</i> - Gloves, gowns/lab coats <i>Non-Capital Equipment - Health and Safety - Object 440</i> - N-95 respirators and fit testing expenses for respirators, thermometers	

Preparedness and Response to COVID-19 Action / Activity	Sub-Budget / Expenditure Examples	Return to TOC
Establishment of physical boundaries required to promote social distancing and isolate ill students and staff. Creation of social distancing plans to limit symptomatic and asymptomatic spread of infections. ★ Any property, materials, or equipment purchased with ESSER funds for private school equitable participation must remain the property of the LEA (CARES Act, Section 18005(b)).	<i>Building Rental - Social Distancing - Object 328-255400</i> • Rental of space to create isolation areas in other buildings,, trailers or other portable classrooms to allow for social distancing <i>Supplies - Social Distancing - Object 411 (general)</i> • Tape for marking off six feet intervals • Plexiglass partitions	
Transportation of students to/from the school.	<i>Personnel - Staff - COVID-19 Response - Transportation</i> • Extended contracts for additional routes • Staff to provide safe bus drop off areas <i>Purchased Services - Pupil Transportation - Social Distancing - Object 341</i> • Transportation contracts (bussing, parents, etc.) • Additional routes due to maximum safe load on a bus being reduced • Family reimbursement for transportation <i>Supplies - Personal Protective Equipment - Object 416 (medical supplies)</i> • Surgical masks, cloth face masks, face shields <i>Non-Capital Equipment - Health and Safety - Vehicle Equipment (Function 256600)</i> • School Bus COVID-19 Safety Guidance	

Addressing Long-term School Closure (18003(d)(8))

For the purposes of WISEgrants, we are categorizing “Addressing Long-term School Closure” as any costs generated when “normal” in-person education is interrupted - such as temporary closures, temporary virtual only, or dedicated hybrid models.

Planning for and coordinating during long-term closures, including:

- *Ensuring other educational services can continue to be provided consistent with all Federal State, and local requirements;*

Addressing Long-term School Closure Action / Activity	Sub-Budget / Expenditure Examples	Return to TOC
Building a schedule to take into consideration CDC and DHS guidelines for safe gathering • Shift-based education • Hybrid model of in-person and asynchronous online learning • Different grade level considerations Communication of scheduling and social distancing measures to families, ie. plans for educational delivery	<i>Purchased Services - Vendor Contract - Professional Development - Object 310 / 386</i> • Costs of professional training from an outside vendor <i>Purchased Services - Vendor Contract - COVID-19 Consultation - Function 221900</i> • Consultation services to assist with creative scheduling • Collaboration tools <i>Purchased Services - Communication - Addressing Educational Delivery - Object 353 / 354</i> • Materials/resources to communicate to families, including mail or delivery	
Training and professional learning for staff related to teaching and learning in a remote or hybrid in-person/remote learning environment and communicating with families.] Developing teachers’ abilities to provide instruction from a remote site. Addressing the needs of virtual, hybrid, and split-classroom instruction by supporting classroom teachers in supervising students Guaranteeing the continuation of instruction when the primary teachers are attending professional development or participating in other activities supporting educational delivery (curriculum development, coordination, etc.)	<i>Personnel - Staff - COVID-19 Response - Trainers (employees)</i> • LEA staff developing and conducting training <i>Purchased Services - Vendor Contract - Professional Development - Object 310 / 386</i> • Costs of professional learning from an outside vendor <i>Personnel - Program Aide - Hybrid Classroom Support</i> • Teacher’s aide to help provide supervision in classrooms when teachers are providing instruction remotely • Teacher’s aide to help moderate virtual students in a hybrid classroom • Teacher’s aide to help moderate students in split-classrooms <i>Personnel - Short Term Substitute Teachers - Addressing Educational Delivery</i> • Substitute teachers for professional/curriculum development <i>Purchased Services - Vendor Contract - Object 371/386 - Function 431000</i> • Contracts for substitute teachers for professional/curriculum development	

Addressing Long-term School Closure Action / Activity	Sub-Budget / Expenditure Examples	Return to TOC
Improving access to online and blended courses through the Wisconsin Digital Learning Collaborative, DPI's recommended state web academy partner, to guarantee the ability of teachers to teach from a remote site. Software and Computing Devices for instructional delivery will be budgeted under the Program Type "Educational Technology."	<i>Purchased Services - Vendor Contract - Addressing Educational Delivery - Object 371 / 386 - Function 431000</i> Virtual course access and turnkey system of all digital tools and platforms to run courses, option to leverage statewide educator pool or utilizing locally trained educators <i>Supplies - Addressing Educational Delivery - Object 411 (general supplies)</i> <i>Instructional Media - Addressing Educational Delivery - Object 430</i>	
Provide additional technological support to families and students who are learning from home. Improve and/or update infrastructure to support staff and students working from remote locations. This might include updates to existing systems like content filtering or a move to a secure video conferencing platform. Implementation of improved cyber and data security to ensure student's data is protected. This could include updates to the infrastructure or to processes for monitoring the data. Professional development for virtual learning focussed on student data privacy, keeping data secure and cyber security. Software and Computing Devices for instructional delivery will be budgeted under the Program Type "Educational Technology."	<i>Purchased Services - Vendor Contract - Technology Support - Function 221500 - Object 310 / 386</i> - Technology Help Desk <i>Personnel - Staff - COVID-19 Response - Technology Support and Coordination - Function 221500</i> - Training on technology and internet safety <i>Personnel - Staff - COVID-19 Reponse - Trainers (employees)</i> - Training on technology and internet safety <i>Purchased Services - Vendor Contract - Professional Development - Object 310 / 386</i> - Training on topics such as adult learning, customer service, technology support, cyber security, and data privacy. <i>Software as a Service - Addressing Educational Delivery - Function 221500 or 295000 - Object 362</i> - Content filtering, file storage, learning management systems, video conferencing software, communication tools, remote desktop software - Apps management process for verifying all free and purchased applications meet federal, state and district privacy protocols - Device management programs, inventory tracking systems, asset management processes, student safety management systems <i>Other Objects - Dues and Fees - Addressing Educational Delivery</i> - Memberships in organizations that provide training and support	

Educational Technology (18003(d)(9))

Purchasing educational technology (including hardware, software, and connectivity) for private school students that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students.

Educational Technology Action / Activity	Sub-Budget / Expenditure Examples	Return to TOC
Purchase of computing devices to guarantee the ability of teachers to provide instruction and to ensure all students can access educational services. Provide quality internet connectivity for students that is portable in case of frequent moves. Solutions for this need may include purchasing the access for the student, sending home a hotspot, or working to get internet access in areas where there currently is no access. Provide access to digital resources (Open Educational Resources). ★ Any property, materials, or equipment purchased with ESSER funds for private school equitable participation must remain the property of the LEA (CARES Act, Section 18005(b)).	<i>Personnel - Position / Area - Technology Support & Coordination - Function 221500</i> - Costs of LEA staff to coordinate need, delivery, tracking, and access to technology equipment and internet <i>Purchased Services - Vendor Contract - Technology Support & Coordination - Object 310/386 - Function -221500</i> - Cost of contracting for services to coordinate need, delivery, tracking, and access to technology equipment and internet <i>Purchased Services - Communication - Internet Access - Function 221500 - Object 358</i> - Technology access (internet); broadband to the home, internet service to the student <i>Purchased Services - Software as a Service - Addressing Educational Delivery - Object 362</i> - Remote access technology software - Instructional software <i>Non-Capital Equipment - Addressing Educational Delivery - Function 221500, Object 482</i> - Laptops, tablets, mobile devices, hotspots, peripherals, assistive technologies, etc. - Hotspots, web cameras, document cameras - Devices as appropriate for the teacher's assignment <i>Non-Capital Equipment - Addressing Educational Delivery - Functions 110000/120000, Object 482</i> - Laptops, tablets, portable touch screen devices for students.	

Outreach & Service Delivery to Special Populations (18003(d)(4))

Activities to address the unique needs of low-income children or students, 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.

Outreach & Service Delivery to Special Populations Action / Activity	Sub-Budget / Expenditure Examples	Return to TOC
Hold virtual meetings for family engagement on an ongoing basis, even after COVID-19, as a way to reach and increase/diversify family engagement. Translation/Interpretation services to expand outreach and family engagement (or to help support instruction). Use of WhatsApp, GoogleVoice, and other applications to communicate with families. Impacting: ★ All students ★ Low-income students ★ English learners ★ Migrant students	<i>Personnel - Staff - COVID-19 Response - Family Engagement</i> • Costs for LEA staff performing family liaison responsibilities, ie. developing diverse family engagement activities <i>Purchased Services - Vendor Contract - Translator/Interpreter - Object 310</i> • Translation/Interpretation contracts <i>Purchased Services - Software as a Service - Addressing Educational Delivery - Object 362</i> • Language technology applications	
Professional development for serving EL students through distance learning, especially emphasis on supporting increased proficiency of home language. Impacting: ★ English learners	<i>Purchased Services - Vendor Contract - Professional Development - Object 310 / 386</i> • Professional development for serving EL students through distance learning <i>Purchased Services - Vendor Contract - Translator/Interpreter - Object 310</i> • Translation/Interpretation contracts <i>Purchased Services - Software as a Service - Addressing Educational Delivery - Object 362</i> • Language technology applications	

Addressing Afterschool and Summer Learning (18003(d)(11))

Planning and implementing activities related to summer learning and supplemental after-school programs, including providing instruction or online learning during the summer and addressing the needs of low-income students, English learners, migrant students, students experiencing homelessness, and children in foster care.

Addressing Afterschool and Summer Learning Action / Activity	Sub-Budget / Expenditure Examples	Return to TOC
Access for educators and students to assessments or assessment tools to diagnose unfinished learning during afterschool and summer learning opportunities. Professional learning on using assessments or assessment tools to diagnose and address unfinished learning to support afterschool and summer learning opportunities. Teaching and learning resources for in-person afterschool or summer learning opportunities focused on closing gaps and prerequisite skills and knowledge to access grade-level instruction.	<i>Purchased Services - Vendor Contract - Professional Development - Object 310 / 386</i> - Professional learning provider specializing in using assessment data to inform instruction <i>Purchased Services - Communication - Addressing Educational Delivery - Object 353 / 354</i> - Materials and resources to communicate to families, including mail or delivery costs of materials <i>Supplies - Addressing Educational Delivery - Object 411 (general supplies)</i> - Assessments or assessment tools	
Access for educators and students to digital teaching and learning resources to support Online or Blended afterschool or summer learning opportunities. Professional learning on using digital teaching and learning resources to support Online or Blended afterschool and summer learning opportunities Improving access to Online and Blended courses through DPI's recommended state web academy partner the Wisconsin Digital Learning Collaborative. Create programming for remediation and emotional supports to ensure students are prepared for fall, including Online and Blended remediation and emotional supports. Software and Computing Devices for instructional delivery will be budgeted under the Program Type "Educational Technology."	<i>Personnel - Staff - COVID-19 Response - Trainers (employees)</i> - LEA staff developing and conducting training on digital teaching <i>Purchased Services - Vendor Contract - Professional Development - Object 310 / 386</i> - Costs of professional learning for educators from an outside vendor <i>Purchased Services - Vendor Contract - Addressing Educational Delivery - Function 431000 - Object 371 / 386</i> - Virtual course access and turnkey system of all digital tools and platforms to run courses, option to leverage statewide educator pool or utilizing locally trained educators <i>Supplies - Addressing Educational Delivery - Object 411 (general supplies)</i> <i>Instructional Media - Addressing Educational Delivery - Object 430</i>	

Mental Health Services and Supports (18003(d)(10))

Providing mental health services and supports.

Mental Health Services and Supports Action / Activity	Sub-Budget / Expenditure Examples	Return to TOC
Mental health navigation to support families in accessing treatment services. LEA mental health team consultation, technical assistance and coaching. Collaboration with community stakeholders including community mental health providers. Parent training and supports related to student mental health.	<i>Personnel - Mental Health Navigator - Outreach and Mental Health Services</i> - Costs of LEA staff serving as a mental health navigator <i>Personnel - Staff / COVID-19 Response - Outreach and Mental Health Services</i> - Costs of LEA staff providing coaching / consultation to private school <i>Purchased Services - Vendor - Staffing - By Position / Area - Object 310</i> - Contracted mental health staff (appropriately licensed) <i>Supplies - Outreach and Mental Health Services - Object 411 (general supplies)</i> - Trainers and Training materials	
Technology support for virtual student mental health supports such as tele-health technology, hot spots, devices. Hold virtual counseling sessions. School involvement in communicating with social workers or Software and Computing Devices for instructional delivery will be budgeted under the Program Type "Educational Technology."	<i>Personnel - Staff - COVID-19 Response - Trainers (employees)</i> - LEA staff developing and conducting training on digital teaching <i>Purchased Services - Vendor Contract - Professional Development - Object 310 / 386</i> - Costs of professional learning for educators from an outside vendor <i>Purchased Services - Communication - Addressing Educational Delivery - Object 353 / 354</i> - Materials and resources to communicate to families, including mail or delivery costs <i>Supplies - Addressing Educational Delivery - Object 411 (general supplies)</i> <i>Instructional Media - Addressing Educational Delivery - Object 430</i>	

Mental Health Services and Supports Action / Activity	Sub-Budget / Expenditure Examples	Return to TOC
Additional school based mental health staff (school counselors, school psychologists, school social workers and school nurses) to support returning students. Training and implementation of evidence based or evidence informed programs (such CBITS, Bounce Back, Restorative practices, trauma sensitive practices, DBT Steps A) ☐ Evidence-based Social and Emotional Learning curriculum, training and program support ☐ Compassion Resilience Toolkit ☐ Mental health literacy training for adults (YMHFA, training give by community provider or contracted service provider) ☐ Trauma Sensitive Schools training and coaching support through CESAs ☐ Mental health supports and triage for returning students (Psychological First Aid, PREPARE, responding to grief) ☐ Peer to Peer suicide prevention and mental health literacy such as Sources of Strength and Hope Squad	<i>Personnel - By Position / Area - Standard (default)</i> ● Costs of LEA staff providing mental health support to private school student, ie: ○ School Social Workers ○ School Psychologists ○ School Counselors ○ School Nurses <i>Personnel - Staff - COVID-19 Response:</i> ● Costs of LEA staff providing outreach and mental Health Services <i>Purchased Services - Vendor Contract - Professional Development - Object 310 / 386</i> ● Training and implementation of evidence based or evidence informed programs	