

## ESSER: ELIGIBLE USES OF FUNDS

[ESSER Coding Information LINK](#)

The purpose of this document is to support local educational agencies (LEAs) in effectively utilizing ESSER funds to meet the needs of Arkansas public schools. ***All activities supported with ESSER funds must relate to preventing, preparing for, and responding to COVID-19. Expenditures must be reasonable and necessary.*** ESSER is its own, separate, flexible program intended to assist with the COVID-19 response. The allowable uses, taken directly from the act, are listed below. ESSER-funded activities can benefit all students and schools or are targeted to select students and schools, depending on local needs.

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-Any activity authorized by the ESEA of 1965, the Individuals with Disabilities Education Act (“IDEA”), the Adult Education and Family Literacy Act, the Carl D. Perkins Career and Technical Education Act of 2006, or subtitle B of title VII of the McKinney-Vento Homeless Assistance Act

-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.

-Providing principals and other school leaders with the resources necessary to address the needs of their individual schools.

-Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population.

-Developing and implementing procedures and systems to improve the preparedness and response efforts of local educational agencies.

-Training and professional development for staff of the local educational agency on sanitation and minimizing the spread of infectious diseases.

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

-Planning for and coordinating during long-term closures, including for how to provide meals to eligible students, how to provide technology for online learning to all students, how to provide guidance for carrying out requirements under the Individuals with Disabilities Education Act and how to ensure other educational services can continue to be provided consistent with all Federal, State, and local requirements.

-Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the local educational agency that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and students with disabilities, which may include assistive technology or adaptive equipment.

-Providing mental health services and supports.

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

-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 by—

(A) Administering and using high-quality assessments that are valid and reliable, to accurately assess students’ academic progress and assist educators in meeting students’ academic needs, including through differentiating instruction.

(B) Implementing evidence-based activities to meet the comprehensive needs of students.

(C) Providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment.

(D) Tracking student attendance and improving student engagement in distance education.

-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.

-Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.

-Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the local educational agency.

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Additional Links Highlighted

## ESSER GUIDANCE

The following are broad categories and possible activities that LEA's may consider as options for use of funds. We encourage LEAs to think strategically about their needs, resource allocation, and equity. This guidance is not meant to be exhaustive. ***All activities supported with ESSER funds must relate to preventing, preparing for, and responding to COVID-19.***

Each district will be responsible for maintaining [justification](#) related to COVID-19.

### DIRECT STUDENT SUPPORT / CONTINUOUS LEARNING

(possible program codes 170, 180, 181, 182, 183,184)

Planning and implementing direct student support and continuous learning opportunities that help prepare students for grade-level learning. Districts should consider the learning needs of each child and the resources needed to address those needs due to COVID-19.

*Examples that a district may consider if impacted by COVID-19:*

- Supplemental work days or contracted tutoring services to support continuous learning opportunities for students
- Screening/formative/diagnostic assessment tools to inform instructional decisions for students
- Provide credit recovery, online learning modules, mobile hands-on learning labs, digital provider content and instruction
- Mentoring or tutoring programs to individually address needs to students
- Supporting a Professional Learning Community model or High Reliability Schools certification that supports learning for students
- Outreach and service delivery to address the unique needs of low-income children or students, children with disabilities (including compensatory services), English learners, racial and ethnic minorities, students experiencing homelessness, and children in foster care
- Providing mental health services and supports for students and staff impacted by COVID-19 or invest in systems to alert district personnel to early warning signs of mental health distress
- Additional staffing (social workers, counselors, psychologists, nurses, etc.) or contracts to provide mental health support or therapeutic services to students who have been impacted (anxiety, suicide prevention, depression, bullying, drug abuse, etc.)
- Development of video lessons for skill attainment training
- Preparation and testing for industry-recognized credentials to expand opportunities for student licenses for learning and simulation software
- Providing additional support staff for students' physical health and to support learning
- Purchase attendance tracking tools for in-person and remote learners
- Supporting a digital learning program that is in addition to in-person instruction
- Early intervention screening and services
- Compensatory special education services

## TECHNOLOGY

(possible program code 185)

The value of appropriate technology and use of effective technology tools have become integral components of successful learning plans due to COVID-19. Districts should consider technology that supports learning; this should be technology that supports blended learning models and enables students to learn anywhere and for teachers to teach essential standards.

*Examples that a district may consider if impacted by COVID-19:*

- Technology that supports connectivity or adaptation of educational content to synchronous or asynchronous learning would be an appropriate consideration.
- Including but not limited to purchasing hardware, software, LMS, CMS, and video communication software to enhance instruction and support learning
- Internet connectivity purchases should be compliant with the Child Internet Protection Act (CIPA). ESSER II funds may be utilized for remote learning, which includes distance education as defined in ESEA section 8101.
- Purchasing educational technology (including Unified Management Systems-UEMs, 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**.
- Equipping buses with technology to support student learning during bus rides
- Student ID tracking systems or cameras for contact tracing

## SYSTEMIC PROCEDURES

(possible program codes 186, 187, 188, 189, 190, 191)

Systemic procedures can be defined as actions or systems that the school district implements in response to the COVID-19 crisis, and for recovery efforts that contribute to health and onsite instruction for students and staff.

*Examples that a district may consider if impacted by COVID-19:*

- Improving healthy conditions within the school and long-term improvements that improve preparedness and response efforts
- Supplemental work days or contracted services may also be utilized to prepare healthy environments for on-site instruction and/or digital learning programs.
- Funds may be utilized for emergency leave and substitute costs related to COVID-19.
- Developing and implementing procedures and systems to improve the preparedness and response efforts
- Training and professional development for staff of the LEA on sanitation and minimizing the spread of infectious diseases
- Providing health related medical supplies and resources to promote health and safety
- Tracking student attendance and improving student engagement in distance education
- Purchasing equipment and supplies to sanitize and clean the facilities of an LEA
- Support for maintaining a Point of Contact for all Covid related information

- Support for data steward utilizing a student data management systems to identify at risk students
- Many districts continued to provide meals to students during this emergency, utilizing different options to best meet the needs of the students, families and communities. It is expected that districts will continue to monitor the needs in their communities and make decisions about how they continue to operate food service programs to ensure food security. The ESSER funds may address district expenses in food service programs due to COVID-19 that have not been covered by other funds or reimbursements, and there may be ongoing costs for districts that continue to operate meal service during school closures, during the summer, or as part of extended learning opportunities.

## FACILITIES

(possible program codes 196,197)

All Expenditures for Facilities must be pre-approved

School Facility repairs and improvements to enable operation of schools to reduce risk of COVID-19 transmission and exposure to environmental health hazards, and to support student health needs. Please see [Capital Improvement and Construction with Federal Funds](#).

*Examples that a district may consider if impacted by COVID-19:*

- Facilities repairs or upgrades are defined as improvements to indoor air quality or other improvements that limit the spread of a contagious disease (e.g. HVAC upgrades in ventilation and filtration). These improvements should meet the guidance from Arkansas Division of Public School Academic Facilities and Transportation.
- Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.
- Energy management services for HVAC maintaining efficiency and air quality.

**Construction and Renovation:** ESSER funds may be used for construction and renovation costs *when reasonable* and necessary to prevent, prepare for, and respond to the COVID-19 pandemic.

*Examples that a district may consider if impacted by COVID-19:*

- Support physical distancing, like bringing an unused wing of a school into compliance with fire and safety codes to create more space or to reduce class sizes.
- Help an LEA to clean effectively, like replacing old carpet with tile that is easier to clean
- Purchase or install physical barriers to facilitate social distancing
- Renovation of a space to increase social distancing within school facilities (cafeteria, nurse's station, technology labs, student workstation or indoor recreational space) consistent with CDC guidelines .
- Additional Space: An LEA could use funds to acquire real property or modular classrooms if needed to respond to COVID-19, will require prior approval [here](#) (download into Word before filling out).

\*Facility upgrades that have been part of facility master plans may not qualify

\*[Reminder and Clarification Document](#)

## TRANSPORTATION

(possible program code 198)

All Expenditures for Transportation must be pre-approved

The Elementary and Secondary Education Act (ESEA) limits the use of ESEA funds for transportation in certain circumstances but that limitation does not apply to ESSER. An LEA could use local ESSER funds for a variety of transportation costs to reduce the spread of COVID-19.

*Examples that a district may consider if impacted by COVID-19:*

- Purchasing additional buses to allow for distancing such as running additional routes (*Please note if an entity uses ESSER or GEER funds for a capital expense, like purchasing additional buses, **it must receive prior written approval before purchasing***). The prior approval application is [here](#) (download into Word before filling out). Additional considerations when purchasing:
  - technology-equipped or technology-connected buses with student wifi access
  - buses that allow for improved air flow or ventilation (refer to approval process above)
- Running additional bus routes with fewer students to permit physical distancing
- Student ID tracking systems or cameras on buses for contact tracing

## HIGH QUALITY INSTRUCTIONAL MATERIALS & CURRICULUM AND PROFESSIONAL DEVELOPMENT

(possible program codes 170, 180, 181, 182, 183,184)

Must follow state and federal procurement rules

While most federal education programs like Title I, Part A and IDEA, Part B limit services to certain students, those limits do not apply to ESSER. Accordingly, if related to COVID-19 response, ESSER funds could be used to purchase high-quality instructional materials, curricula, and related professional development districtwide, for a subset of schools or students, or both to improve instruction and prevent learning loss.

*Examples that a district may consider if impacted by COVID-19:*

- A new, evidence-based core reading or math curriculum and related professional development to address student learning [Approved Reading Programs](#)
- Districtwide curriculum with both online and in-person options
- [Approved Digital learning provider](#) contracts to support remote learning
- Additional materials and teacher training to implement Advanced Placement (AP) classes in schools, and where necessary provide additional support so that all students, particularly vulnerable students, can access and succeed in AP classes
- Social and emotional learning program
- Multi-Tier System of Support (MTSS) materials, such as Tier 2 and Tier 3 interventions aligned to strong Tier 1 curriculum, as well as related screening tools
- Career and technical education programming
- Upgrading CTE programmatic equipment, projects or resources
- Professional development aimed at supporting student learning
- Supporting inclusive practices for improved access to content by highly skilled teachers

## PREVENTING LEARNING LOSS

(possible program codes 170, 180, 182, 183,184)

*\*\*Must meet 20% set-aside requirement from ARP ESSER- More information and guidance will be released as soon as possible. The SEA and LEAs will be required to submit a plan regarding ARP ESSER funds.*

Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care to address student learning needs exacerbated by school closures due to COVID-19.

*Examples that a district may consider if impacted by COVID-19:*

- Planning for a targeted summer program to address or prevent learning loss
- Administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiating instruction.
- Implementing evidence-based activities to meet the comprehensive needs of students
- Providing information, assistance, and educational resources to parents and families to effectively support students
- Digital learning provider contracts to support remote learning
- Engagement strategies
- Extended year opportunities (jumpstart programs, zero period, etc.)
- Providing transitional opportunities for students changing grades, buildings, or mode of instructional delivery.
- Extended school year intervention and enrichment programs in the summer or throughout the upcoming school year before school, after school, Saturday, etc.
- Community partnerships to engage students in authentic learning and enrichment activities outside of school day
- Social and emotional learning program to address anxiety, student engagement, etc.
- Interventions and activities may include providing classroom instruction or online learning or coordinating with local organizations to deliver academic enrichment programs during the summer months, before or after school, or during an extended school year option
- Implementing a Community Schools Model to support students with wrap around services

Address learning gaps for remote or hybrid learners:

- Redevelop instructional plans for remote or hybrid learning
- Initiate and maintain education and support services or assistance for remote or hybrid learners
- Hire additional support staff to care for students' health and well-being

\*\*\*\*\* ARP ESSER FUNDING. **Each LEA must use at least 20% of the funds to address learning loss** by implementing evidence-based interventions (such as summer learning, extended day or extended school year programs). LEA's must ensure interventions meet the needs of low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care to address student learning needs exacerbated by school closures. The interventions must respond to students' academic, social and emotional needs and address the disproportionate impact of the pandemic on disadvantaged students.



## ADDITIONAL PAY

(possible program code 160)

Must have written plan for documentation

When the U.S. Department of Education (ED) awarded ESSER funds to states it noted the funds “generally will not be used for bonuses, merit pay, or similar expenditures, unless related to disruptions or closures resulting from COVID- 19.” This does not mean all bonuses, merit pay, or similar expenditures are unallowable, only those unrelated to COVID-related disruptions or closures.

*Examples that a district may consider if impacted by COVID-19:*

- Address recruitment or retention challenges in light of the pandemic
- Provide additional compensation to teachers and other staff that have assumed new duties because of COVID-19
- Incentivize effective teachers to move to schools with vulnerable students that have been disproportionately impacted by the pandemic
- Provide additional pay to substitute teachers where there is a shortage
- Other pay strategies could also be permissible if the LEA can connect the strategy to issues resulting from COVID-19, such as provide additional compensation to teachers and other staff that work In-person

\*Districts should have a plan

## MAINTENANCE OF EQUITY

(possible program code 191)

**ESSER local funds** may be used to assist with continuity of operations or with budgetary shortfalls resulting from the pandemic. Low-enrollment LEAs, LEAs with unpredictable changes in school enrollment or LEAs that sustain a considerable loss of financial resources have flexibility to use ESSER funds to assist with budget shortfalls resulting from the pandemic.

To ensure districts can **continue operations without disruption**, until student enrollment stabilizes and long-term adjustments can be made, examples *that a district may consider if impacted by COVID-19 are:*

- Maintain teachers and support staff through the 21-22 school year, with the expectation of students returning.
- Continuation of academic programs and CTE pathways  
(Should have a plan to bring students back or transition staffing post-COVID)
- Offset the cost of increased substitutes or substitute pay due to COVID-19.

Because the extent of budget shortfall is not known at this time, ESSER funds may be reserved until student enrollment stabilizes and used to **bridge future budget shortfalls** if the deficit is related to the coronavirus and the ESSER funds are needed for education-related expenses.

- Offset revenue shortfalls in local tax collections
- Declining enrollment
- Reduced categorical funding amounts

\*LEAs cannot reduce state and local funding or staffing per student in schools with high rates of students living in poverty in FY 2022 or FY 2023 by more than district-wide funding or staffing reductions.

*\*\*\*Please keep in mind that under both the CARES Act and CRRSA, ESSER funds are not subject to a supplement, not supplant, requirement and there is no maintenance of effort requirement at the LEA level. However, LEAs should be mindful that existing maintenance of effort requirements in other federal programs, such as Title I, continue to apply, and that federal funds such as ESSER funds cannot be included in local maintenance of effort calculations for these other programs.*