Overview and Purpose
The Coronavirus Aid, Relief, and Economic Security Act1; the Coronavirus Response and Relief Supplemental Appropriations Act, 20212; and the American Rescue Plan Act of 20213 provide Local Education Agencies (LEAs), including charter schools that are LEAs, that receive funds under Part A of Title I of the Elementary and Secondary Education Act of 1965 (ESEA) with emergency relief funds to address the impact the COVID-19 pandemic has had -- and continues to have -- on elementary and secondary schools.

Allowable Use of Funds
1. Any activity authorized by the ESEA; Individuals with Disabilities Education Act (IDEA); Adult Education and Family Literacy Act; Carl D. Perkins Career and Technical Education Act of 2006 (Perkins V); and subtitle B of Title VII of the McKinney-Vento Homeless Assistance Act.
2. Coordinating preparedness and response efforts of LEAs 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 COVID-19.
3. Providing principals and other school leaders with the resources necessary to address the needs of their individual schools.
4. Activities to address the unique needs of low-income children or students; students with disabilities; English Learners; racial and ethnic minorities; students experiencing homelessness; and children and youth in foster care, including how outreach and service delivery will meet the needs of each population.
5. Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs.
6. Training and professional development for staff of an LEA pertaining to sanitation and minimizing the spread of infectious diseases.
7. Purchasing supplies to sanitize and clean the facilities of an LEA, including buildings operated by such LEA.
8. Planning for, coordinating, and implementing activities during long-term closures, including providing meals to eligible students, providing technology for online learning to all students, providing guidance for carrying out requirements under IDEA, and ensuring other education services can continue to be provided consistent with all federal, state, and local requirements.
9. Purchasing educational technology (including hardware, software, and connectivity) for students who are served by an LEA that aids in regular and substantive educational interaction between students, including low-income students and students with disabilities, and their classroom instructors. Such items may include assistive technology or adaptive equipment.
10. Providing mental health services and supports.
11. Planning and implementing activities related to summer learning and enrichment and supplemental after-school programs, including providing classroom instruction or online learning during the summer months.

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1 Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136 (March 27, 2020)
and addressing the needs of low-income students, students with disabilities, English Learners, migrant students, students experiencing homelessness, and children and youth in foster care.

12. Addressing the academic impact of lost instructional time among an LEA’s students, including low-income students, students with disabilities, English Learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care, 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.

13. 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.

14. Inspection, testing, maintenance, repair, replacement, and upgrade projects, 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, to improve the indoor air quality in school facilities.

15. Developing strategies and implementing public health protocols, including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff.

16. Other activities that are necessary to maintain the operation of and continuity of services in the LEA and to continue to employ existing staff of the LEA.

Factors to consider when determining if an activity is an allowable use of funds:

- Is the use of funds intended to prevent, prepare for, or respond to the COVID-19 pandemic, including its impact on the social, emotional, mental health, and academic needs of students?

- Does the use of funds fall under one of the authorized uses of Elementary and Secondary School Emergency Relief (ESSER) funds?

- Is the use of funds permissible under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance, 2 CFR Part 200)?

- Is it necessary and reasonable for the performance of the ESSER award?

Additional Resources
Frequently Asked Questions Elementary and Secondary School Emergency Relief Programs Governor’s Emergency Education Relief Programs

Illinois State Board of Education
Illinoiscares@isbe.net