

LDOE has developed this document to support school systems with aligning Educational Priorities to ESSER II allowabilities based on guidance from the United States Department of Education (ED). Within this document are examples of high-impact investments aligned to the ED allowabilities. School systems must remember the general cost principles in 2 CFR Subpart E, including but not limited to obtaining necessary prior approval for equipment and capital expenditures (including construction and capital improvement projects), and maintaining appropriate time and effort documentation to support compensation (including stipends) for personnel.

ED Allowability	High-Impact Investments	Example Cost Per Unit	LDOE Priorities Aligned
<a href="#">1, 4, 8, 10, 12</a>	<a href="#">Additional Staff</a>	\$20,000 - \$80,000	<ul style="list-style-type: none"> <li>✓ Equitable, inclusive environment</li> <li>✓ High-quality teaching &amp; learning</li> </ul>
<a href="#">1, 3</a>	<a href="#">Differentiated Compensation</a>	\$2,000 - \$5,000	<ul style="list-style-type: none"> <li>✓ Equitable, inclusive environment</li> <li>✓ High-quality teaching &amp; learning</li> <li>✓ Develop, retain HQ workforce</li> </ul>
<a href="#">1, 11</a>	<a href="#">Early Childhood</a>	\$1,500 - \$3,500	<ul style="list-style-type: none"> <li>✓ Equitable, inclusive environment</li> <li>✓ High quality teaching &amp; learning</li> </ul>
<a href="#">9,12</a>	<a href="#">Educational Technology and Infrastructure</a>	\$20 - \$1,149	<ul style="list-style-type: none"> <li>✓ Equitable, inclusive environment</li> <li>✓ High-quality teaching &amp; learning</li> <li>✓ High impact systems</li> </ul>
<a href="#">5, 6, 9</a>	<a href="#">Family Engagement</a>	\$25 - \$100	<ul style="list-style-type: none"> <li>✓ High impact systems</li> </ul>
<a href="#">9, 11</a>	<a href="#">Graduation Readiness</a>	\$6 - \$580	<ul style="list-style-type: none"> <li>✓ Career, college, degree, or service</li> <li>✓ Equitable, inclusive environment</li> <li>✓ High-quality teaching &amp; learning</li> </ul>



<a href="#">1, 4, 8, 11, 12</a>	<a href="#">Instructional Materials, Resources, &amp; Support</a>	\$1 - \$80	<ul style="list-style-type: none"> <li>✓ Career, college, degree, or service</li> <li>✓ Equitable, inclusive environment</li> <li>✓ High-quality teaching and learning</li> </ul>
<a href="#">1, 4, 8, 11</a>	<a href="#">Learners with Diverse Needs</a>	\$275 - \$580	<ul style="list-style-type: none"> <li>✓ Equitable, inclusive environment</li> <li>✓ High-quality teaching &amp; learning</li> </ul>
<a href="#">2, 4, 10, 15</a>	<a href="#">Mental Health</a>	\$1 - \$2,600	<ul style="list-style-type: none"> <li>✓ Equitable, inclusive environment</li> </ul>
<a href="#">1, 2, 3, 6, 8, 9, 10, 11, 12, 15</a>	<a href="#">Educator Professional Learning &amp; Support</a>	\$25 - \$80,000	<ul style="list-style-type: none"> <li>✓ Develop, retain HQ workforce</li> </ul>
<a href="#">3, 5, 7, 8, 12, 13, 14</a>	<a href="#">Reopening and Preparedness</a>	\$1 - \$800	<ul style="list-style-type: none"> <li>✓ High impact systems</li> </ul>
<a href="#">1, 3, 6, 11</a>	<a href="#">Stipends</a>	\$18 - \$45	<ul style="list-style-type: none"> <li>✓ Equitable, inclusive environment</li> <li>✓ High quality teaching &amp; learning</li> <li>✓ Develop, retain HQ workforce</li> <li>✓ High impact systems</li> </ul>

