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Overview

To address the impact of COVID-19, Congress has provided financial support for districts and schools through the Elementary and Secondary School Emergency Relief (ESSER) Fund.

- In March 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act included \$13 billion in ESSER funds.
- In December 2020, an additional \$54 billion for ESSER II was allocated through the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act.
- Most recently, in March 2021, The American Rescue Plan (ARP) authorized another \$122 billion for ESSER III (also called “ARP ESSER”).

Louisiana’s Elementary and Secondary School Emergency Relief Funding Summary

Grant Fund	ESSER I (March 2020)	ESSER II (December 2020)	ESSER III (March 2021)
Allocation & Methodology	<u>State Allocation Table</u>	<u>State Allocation Table</u>	<u>State Allocation Table</u>
Stimulus Program	<u>CARES Act</u>	<u>CRRSA</u>	<u>ARPA</u>
Total ESSER Allocation	\$13.2 billion	\$54.3 billion	\$122 billion
LDOE Total Award Amount	\$286,980,175	\$1,160,119,378	\$2,605,462,325
Minimum LEA Allocation	\$258,282,158	\$1,044,107,100	\$2,344,916,922
Available for Obligation*	9/30/22	9/30/23	9/30/24
Grant Application			

*Pre-award costs are allowable for expenses incurred from March 13, 2020.



Grant Fund	<u>ESSER I</u> (March 2020)	<u>ESSER II</u> (December 2020)	<u>ESSER III</u> (March 2021)
Allowable Uses of LEA Funds	LEAs may use ESSER I funds for a wide variety of activities in response to COVID, including any activity authorized under ESSER II and ESSER III even if not specifically listed in the ESSER I law. Please see (Appendix) for a list of authorized activities.	LEAs may use ESSER II funds for a wide variety of activities in response to COVID, including any activity authorized under ESSER I and ESSER III even if not specifically listed in the ESSER II law. Please see (Appendix) for a list of authorized activities.	LEAs may use ESSER III funds for a wide variety of activities in response to COVID, including any activity authorized under ESSER I and ESSER II even if not specifically listed in the ESSER III law. Please see (Appendix) for a list of authorized activities.
Encouraged Uses of Funds	Because ESSER I funds were awarded early in the pandemic, LDOE encourages LEAs to focus ESSER I spending on ensuring students and educators have the devices, connectivity, and support needed to continue learning virtually, and on providing communication and support to families and students for continuous learning.	LDOE encourages LEAs to focus their ESSER II spending on measuring and addressing learning loss among students disproportionately affected by the coronavirus and school closures, particularly students with high-needs.	LDOE encourages LEAs to focus their ESSER III spending on reopening schools and sustaining their safe operation aligned to CDC prevention guidance so students can return to in-person learning and on providing evidence-based interventions to meet social, emotional, and academic needs of students.
Notable Differences	LEAs are required to provide equitable services to nonpublic schools.	LEAs are <i>not</i> required to provide equitable services to nonpublic schools.	LEAs are <i>not</i> required to provide equitable services to nonpublic schools. LEA must reserve at least 20% of funds to address learning loss through the implementation of evidence-based interventions. Within 30 days of receiving ESSER III funds, LEAs must develop and make publicly available a Safe Return to In-Person Instruction and Continuity of Services Plan that meets certain requirements. ESSER III funds are subject to a new maintenance of equity rule that prohibits LEAs from



			disproportionately cutting spending in low-income schools.
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More information about the ESSER I, II, and III funds can be found in the [Fact Sheet](#) released by ED.



Q&A

1. Can LEAs use ESSER II and ESSER III funds to help close fiscal gaps due to state/local revenue loss?

As with ESSER I, LEAs can use ESSER II and III funds to assist with budget shortfalls resulting from the pandemic. Specifically, ED has said:

As with all uses of [ESSER funds], a proposed use of funds must be “to prevent, prepare for, and respond to” COVID-19. This means that ESSER funds may be used to bridge budget shortfalls if the deficit is related to the coronavirus and the ESSER funds are needed for education-related expenses.

Please keep in mind that 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.¹

When developing spending plans, it is important to remember that ESSER funding is one-time, non-recurring emergency aid. Also, keep in mind that expenses supported with ESSER funds must comply with ED’s Education Department General Administrative Regulations (EDGAR) and the Office of Management and Budget’s Uniform Grant Guidance (UGG). For example, if an LEA uses ESSER funds to pay staff salaries that were previously paid with local funds, the LEA must now comply with the UGG’s documentation rules for salary costs. We anticipate this would be a relatively straightforward process, but it is important to bear in mind.

2. Does Supplement, not Supplant, apply to ESSER II and ESSER III funding?

As with ESSER I, ESSER II and ESSER III funds are not subject to the supplement, not supplant, requirement. This is the reason that ESSER funds may be used to address general fund budget shortfalls. See question above.

3. Will the restricted or unrestricted indirect cost rate be used with ESSER II and ESSER III funding?

As with ESSER I, school systems may use an unrestricted indirect cost rate for ESSER II and ESSER III. Unrestricted indirect cost rates apply to programs like ESSER without a supplement, not supplant, provision.

4. How does the determination of Maintenance of Effort differ between ESSER I, II or III?

Neither ESSER I, II, or III includes a local maintenance-of-effort requirement. In other words, LEAs are not required to maintain effort to receive ESSER funds. LEAs must, however, continue to comply with maintenance-of-effort requirements in other federal education laws such as ESEA and IDEA. (ESSER II and ESSER III include a state-level maintenance-of-effort requirement, which prohibits states from reducing education spending at a greater proportion than other parts of the state budget. ED can waive this requirement in certain circumstances.)

¹ U.S. Department of Education, [ESSER II Q&A Follow Up CCSSO Call](#), 2021, pp. 2-3. Although the Q&A document only addresses ESSER I and ESSER II, the same analysis applies to ESSER III as well.



5. What is the new Maintenance of Equity Requirement in ESSER III?

ESSER III limits how much an LEA can reduce per-pupil allocations and full-time equivalent (FTE) staff in high poverty schools in fiscal years 2022 and 2023. These limits do not apply to LEAs that have fewer than 1,000 students, operate a single school, serve all students in each grade span in a single school, or demonstrate an exceptional or uncontrollable circumstance as determined by the U.S. Department of Education (ED).

LEAs that are subject to [ESSER III's Maintenance of Equity](#) provisions may not reduce in fiscal years 2022 and 2023:

- The per-pupil funding (from state and local funds) to high-poverty schools more than the total reduction of funds to all schools divided by the total number of students enrolled in the LEA's schools, or
- The per-pupil FTE staff in high-poverty schools is more than the total reduction of FTE staff in all the LEA's schools divided by the total number of students enrolled in the LEA's schools.

High-poverty schools are the 25% poorest schools in the LEA based on their percent of economically disadvantaged students. LDOE will determine the poverty measure used to determine economically disadvantaged students from options offered by ED.

6. Is the LEA required to provide equitable services to nonpublic schools with ESSER II or ESSER III funds?

No. Unlike ESSER I, LEAs do not have to provide services and assistance to nonpublic schools with ESSER II or ESSER III funds. Instead, nonpublic schools will be provided goods and services through a separate federal allocation that will not flow through LEAs. However, LEAs must continue to comply with the CARES Act equitable services requirements for ESSER I and GEER I.

7. What are the data reporting requirements for ESSER II and ESSER III funds?

ESSER II is subject to the same reporting requirements as ESSER I and GEER I. Therefore, the state will continue to collect the information necessary to comply with reporting requirements via eGMS and other data systems.

LDOE is still waiting for additional guidance from ED on ESSER III reporting requirements, but ED has directed SEAs to collect and make publicly available the following information:

- The number of schools in the state providing each mode of instruction (fully remote or online, hybrid, and fully in-person),
- Student enrollment data for each mode of instruction for all students and disaggregated by the following subgroups:
 - Students from low-income families,
 - Students from each racial and ethnic group,
 - Gender,
 - English learners,
 - Children with disabilities,
 - Children experiencing homelessness,
 - Children in foster care, and



- Migratory students.
- If available, student attendance data for each mode of instruction for all students and disaggregated by the subgroups listed above.

LDOE will collect this data from LEAs via eGMS and other data systems. The Louisiana Department of Education collects various data to support school systems, students, and families impacted by COVID-19. On an ongoing basis, the Department collects information from school systems on the modes of instruction being implemented by each school. This information is collected as often as the modes of instruction change and school systems submit the changes. Beginning in the 2021-2022 school year, information on modes of instruction will be regularly collected at the student level and aggregated by student group. The Department collects student enrollment data from LEAs three times a year; the first collection is October 1, the second collection is February 1, and the third collection is End of Year. The Department also collects absence data for each student and student group three times a year. Beginning in the 2021-2022 school year, daily attendance will be collected by LDOE at the student level. During the 2020-2021 school year, LDOE consistently collected data from school systems regarding the digital learning models being offered. This data is accessible through the Digital Learning Model Schools Dashboard.

The Department is also developing an Emergency Preparedness and Recovery Dashboard, which will be released prior to the start of the 2021-2022 school year. This dashboard will be updated with information submitted by each school system's Emergency Preparedness and Recovery point of contact. This form will collect information around cybersecurity issues, as well as disaster recovery. Emergency Preparedness and Recovery points of contact will be asked to provide specific information based on the event.

LDOE anticipates ED will require SEAs to collect and report additional information about ESSER III in the future on issues such as:

- LEA uses of funds to meet students' social, emotional, and academic needs, including through summer enrichment programming and other evidence-based interventions, and how they advance equity for underserved students,
- LEA uses of funds to sustain and support access to early childhood education programs,
- Impacts and outcomes (disaggregated by student subgroup) through use of ARP ESSER funding (e.g., quantitative and qualitative results of ARP ESSER funding, including on personnel, student learning, and budgeting at the school and district level),
- Student data (disaggregated by student subgroup) related to how the COVID-19 pandemic has affected instruction and learning,
- Requirements under the Federal Financial Accountability Transparency Act (FFATA), and
- Additional reporting requirements may be necessary to ensure accountability and transparency of ARP ESSER funds.

LDOE will provide information about any additional reporting requirements as we receive it from ED. At this time, all school systems have agreed to reporting data to the LDOE if warranted in their ARP assurances.

8. Will estimated ESSER allocations be shared with the school systems?



Yes. A list of estimated ESSER II and III allocations can be found [here](#).

9. When will the ESSER II and ESSER III formula allocations be distributed to school systems?

LDOE will release estimated ESSER II and ESSER III allocations to school systems in two action periods in order to:

- Support strategic and coordinated response efforts through 2024,
- Ensure school systems are spending down their ESSER I funds first, and
- Help school systems meet the 20% requirement of ESSER III.

The first action of ESSER II and III formula allocations will be released on March 31 in eGMS within the Achieve application.

	ESSER I Funds		ESSER II Funds		ESSER III Funds	
	Formula	Incentive	Formula <i>Action 1 (50%)</i>	Formula <i>Action 2 (50%)</i>	Formula <i>Action 1 (20%)</i>	Formula <i>Action 2 (80%)</i>
Released in eGMS	April 2020	June 2020	March 2021	TBD	March 2021	TBD

10. Should school systems begin budgeting funds on ESSER II initiatives now without a funding award and/or a substantially approved budget?

LEAs should first obligate and expend ESSER I funding because ESSER I’s period of availability ends the soonest (September 30, 2022). However, LEAs should be making plans to budget and obligate their ESSER II and III funds in alignment with ESSER’s allowable uses of funds and in consideration of the agency’s [priorities](#).

11. How should a school system prioritize the spending of ESSER funding?

We strongly encourage LEAs to spend their oldest available funds first to prevent funds from lapsing, meaning spend ESSER I first (period of availability ends 9/30/2022), then ESSER II funds (period of availability ends 9/30/2023), and then ESSER III funds (period of availability ends 9/30/2024). School systems should also prioritize ESSER III funds on providing evidence-based interventions to meet the 20% reservation requirement.

12. What are evidence-based interventions to address learning loss (also referred to as lost instructional time)?

LEAs must reserve at least 20% of their ESSER III funds to address learning loss through the implementation of [evidence-based interventions](#) such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs. Such interventions should respond to students’ academic, social, and emotional needs. They should also address the disproportionate impact COVID has had on vulnerable students including the subgroups identified in Title I, Part A, students experiencing homelessness, and children and youth in foster care.

ESSER III uses the same definition of evidence-based as the Elementary and Secondary Education Act.² From section [8101\(21\)\(A\) of the ESEA](#), the term ‘evidence-based,’ when used with respect to a State, local educational

² ARP, Section 2001(h)(1).



agency, or school activity, means an activity, strategy, or intervention that - (i) demonstrates a statistically significant effect on improving student outcomes or other relevant outcomes based on evidence, (ii) demonstrates a rationale based on high-quality research findings or positive evaluation that such activity, strategy, or intervention is likely to improve student outcomes or other relevant outcomes and includes ongoing efforts to examine the effects of such activity, strategy, or intervention.

13. What is the period of availability for ESSER funds?

The obligation period for ESSER funds is outlined in the table below.

	ESSER I Funds	ESSER II Funds	ESSER III Funds
Obligation Period*	September 30, 2022	September 30, 2023	September 30, 2024

*Pre-award costs are allowable for expenses incurred from March 13, 2020

14. What is the final claim reimbursement deadline for ESSER II funds?

In order to submit claims for reimbursement, LEAs must have a paid invoice by obligation period dates as seen in the table above.

15. How will ESSER II and ESSER III funding be allocated to school systems?

ESSER II and III allocations are based on 2020-2021 LEA shares of Title I, Part A allocations, which use October 2019 enrollment counts. For LEAs that were considered new or expanded in 2020-2021, October 2020 counts were used to generate their 2020-2021 Title I, Part A allocations. For LEAs that will be considered new or expanded in 2021-2022, October 2021 counts will be used, if the LEA is [eligible](#). Although ESSER II and III award amounts are calculated based on Title I, Part A allocations, they are not Title I, Part A funds. Title I requirements do not apply to ESSER funds. More information about funding methodology can be found [here](#).

16. Will new and expanded charter schools receive ESSER II and ESSER III funding?

Yes. The State will withhold a percentage of ESSER allocations for new and expanded charters in 2021-2022. New schools will receive a preliminary amount of their allocation in summer 2021 based on anticipated enrollment. A final allocation will be done in December 2021 based on October 2021 counts for any new or significantly expanded charter, if the LEA is eligible.

17. How will allocations be determined for LEA charters that are transferring to the local school system as a direct run school?

Charter schools that are their own LEA but are transferring back to the local school system will be treated as a direct run school of the system and will not receive an allocation from the state agency. All resources needed to support the charter school will be provided through the local school system. If a charter receives an estimated allocation while still an independent LEA, any remaining funds at the end of the fiscal year will go back into the formula and be redistributed to all LEAs.

18. How will allocations be determined for charters that are transferring from a Local School District to become a



new charter LEA?

Charter schools that were operating as a direct run school under a local school system who are transferring to become their own LEA will continue to receive its resources directly from the local school system until June 30 of the current year. After June 30, the charter will be considered a new charter LEA by the LDOE and will receive all allocations henceforth directly from the LDOE. Preliminary allocations will be provided based on projected student counts. Final allocations will be provided in December based on the official October student counts of that same year.

19. How should a local school board who authorizes charter schools allocate funds to its Type 1, 3 and 3b charter schools?

Per [RS 17:3995\(C\)](#), any approved charter school shall be eligible for any other federal, restricted state, and unrestricted state funding for which the school or its pupils qualify. Allocations should be provided to all schools within a local education agency (LEA) on an equitable basis. The LEA should allocate funds to [Type 1 and Type 3](#) charter schools within their LEA in the same manner used to allocate funds to their direct run schools. The authorizing LEA of charter schools should operate under the approved charter agreement, which includes contracts and exhibits, as outlined in [Bulletin 126](#).

20. Does the LEA need to seek pre-approval from the Department for any expenses?

LEAs are required to seek pre-approval for certain equipment and other capital expenditures ([CFR: 200:439](#)) over \$5,000.

The following types of expenditures would require use of the pre-approval process ([Rules 1 & 3](#)):

1. General equipment purchases (van, bus, etc.)
2. Land purchases
3. Building purchases
4. Improvement to general equipment, land, and/or building that increase the value or use life

The following rules of allowability must apply to Equipment and Other Capital Expenditures in accordance with [CFR: 200:439](#):

1. Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, **except** with the prior written approval of the Federal awarding agency or pass-through entity (LDOE).
2. Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5,000 or more have the prior written approval of the Federal awarding agency or pass-through entity (LDOE).
3. Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost **except** with the prior written approval of the pass-through entity (LDOE).

Note: The eGMS application approval serves as pre-approval for special purpose equipment (servers, smartboards, body scan thermometers, etc.) (Rule 2)

21. What is the process for submitting a pre-approval request?



To submit a pre-approval request for Equipment/Capital expenditures, please complete and submit the [Pre-Approval for Equipment/Capital Expenditures Form](#). The Equipment/Capital Expenditure Pre-Approval Form can also be accessed via the [FSGR Library](#). Once received, LDOE staff will review the request and provide either an approval or denial response to the request.

22. Is the pre-approval request form submitted prior to submission of the grant application or is it submitted within the application?

The pre-approval request form is not part of the application. These requests can be submitted prior to submission of the application. If an approval of a pre-approval request form is received prior to submission of the application, the school system should upload the approval on the budget detail page. If a submitted request has not yet been approved and provided to the school system, please indicate in the "expenditure description" that the request is "pending approval by LDOE."

23. Can ESSER funding be used to provide additional compensation/stipend pay for employees?

School systems can use ESSER funds to provide additional compensation/stipends for employees if they are related "to preventing, preparing for, and responding to coronavirus." For example, an LEA might use ESSER to provide additional pay to:

- Address pandemic-related recruitment or retention challenges
- Provide additional compensation to teachers and other staff that work in person
- Provide additional compensation to teachers and other staff that have assumed new duties because of the pandemic
- Incentivize effective teachers to move to schools with vulnerable students disproportionately impacted by the pandemic
- Provide additional pay to substitute teachers where there are shortages

The U.S. Department of Education does not generally consider the following to be allowable uses of ESSER I or ESSER II funds:

- Subsidizing or offsetting executive salaries and benefits of individuals who are not employees of the SEA or LEAs, or
- Expenditures related to state or local teacher or faculty unions or associations.

Notable school system example of a protocol for providing stipends/incentives: [Recovery and Retention Stipends](#)

24. Are school systems allowed to claim administrative costs on ESSER funding?

Yes, LEAs can direct charge a necessary and reasonable amount for administrative costs while still being afforded an unrestricted indirect cost rate.

25. Can school systems purchase mobile building units to implement CDC distancing recommendations for providing instruction to students in the classroom?

ESSER funds may be used to purchase trailers or modular units if such purchases are necessary to create additional safe learning spaces due to COVID-19 (e.g., for more effective social distancing). As with all costs, they



must be reasonable and necessary. In the case of such large purchases, it may be beneficial for the LEA to do a cost analysis under [2 CFR § 200.318\(d\)](#) comparing the cost of buying trailers and modular units with the cost of leasing, for example. In addition, the purchase would be a capital expenditure, so it would be subject to the requirements in [2 CFR § 200.439](#), including the requirement that the LEA obtain prior written approval from the SEA.

26. What about the cost of meals during Summer Programs? Would ESSER II or ESSER III EB (20% set aside for learning loss) funds be available to cover this expense?

LEAs may use ESSER II and ESSER III funds to plan for, coordinate, and implement activities during long-term closures, including providing meals to eligible students. This can include efforts to continue feeding and food services as schools begin to reopen.³

In addition, LEAs must set aside 20% of ESSER III funds to implement evidence-based interventions to address learning loss, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs. The U.S. Department of Education (ED) has not clarified if providing meals during an evidence-based activity to address learning loss is a permissible use of the 20% set-aside. Accordingly, until that is clarified by ED, LDOE recommends school systems use regular ESSER funds to support meals during summer programs.

27. If we have the previously submitted reopening plan already posted on our website, do we need to post a new one?

On April 22, 2021, ED released a set of [Interim Final Requirements](#) (IFR) for ESSER III. The IFR requires LEAs to, within 30 days of receipt of the ESSER II funds, develop and make publicly available on the LEA's website a plan for the safe return to in-person instruction and continuity of services that addresses:

- How the LEA will maintain the health and safety of students, educators, and other staff and the extent to which it has adopted policies, and a description of any such policies, on each of the following safety recommendations established by the CDC:
 - Universal and correct wearing of masks.
 - Modifying facilities to allow for physical distancing (e.g., use of cohorts/ podding).
 - Handwashing and respiratory etiquette.
 - Cleaning and maintaining healthy facilities, including improving ventilation.
 - Contact tracing in combination with isolation and quarantine, in collaboration with the State, local, territorial, or Tribal health departments.
 - Diagnostic and screening testing.
 - Efforts to provide vaccinations to school communities.
 - Appropriate accommodations for children with disabilities with respect to health and safety policies.
 - Coordination with State and local health officials.

³ U.S. Department of Education, ED COVID-19 Handbook, Volume 2: Roadmap to Reopening Safely and Meeting All Students' Needs (2021), p. 5.



- How it will ensure continuity of services, including but not limited to services to address students' academic needs and students' and staff's social, emotional, and mental health, and other needs, which may include student health and food services.

If an LEA developed a plan before the ARP was enacted (March 11, 2021) that meets ARP's statutory requirements (that is, it is publicly available on the LEA's website and was developed after the LEA sought and took into account public comment) but does not meet the IFR's requirements, then it must revise its plan to include the IFR requirements within six months of receiving ESSER III funds. School systems may review and update their [previously submitted reopening plan](#). The updated plan should be posted to the school system website to receive public comment.

28. Does the agency have a reopening plan template for the 2021-2022 school year?

The agency does not have a reopening plan template for the 2021-2022 school year. School systems may review and update their [previously submitted reopening plan](#).

ESSER Funds Allowability

LEAs may spend their funds on a wide variety of activities, including many activities that are not allowable under other federal programs like Title I and IDEA. ESSER-funded activities can benefit all students and schools or be targeted to select students and schools, depending on local needs as a result of COVID. For example, an LEA could use ESSER funds for new curricula for the entire LEA, school infrastructure, attendance-tracking tools, mental health warning systems, and the like. We encourage LEAs to think strategically about their needs, resource allocation, and equity, and to consider high-impact activities.

All three ESSER grants can be used to support a wide variety of activities to prevent, prepare for, and respond to COVID. Even though there are differences in how allowable activities are described in CARES, CRRSA, and ARP, ED has clarified that all three funding streams can support the same costs.

LEAs can spend ESSER funds on:

- Any activity authorized by ESEA, IDEA, AEFLA, Perkins, or McKinney-Vento,
- Coordination of COVID-19 preparedness and response efforts,
- Providing principals and other school leaders with resources to address individual school needs,
- Activities to address the unique needs of low-income children, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including outreach and service delivery,
- Procedures and systems to improve LEA preparedness and response efforts,
- Training and professional development for LEA staff on sanitation and minimizing the spread of infectious disease,
- Purchasing supplies to sanitize and clean LEA facilities,



- Planning for and coordinating during long-term closures, including on how to provide meals, technology for online learning, guidance for carrying out IDEA requirements, and providing educational services consistent with applicable requirements,
- Purchasing educational technology (including hardware, software, and connectivity) for the LEA's students,
- Providing mental health services and supports, including through the implementation of full-service community schools,
- Planning and implementing summer learning and supplemental after-school programs,
- Addressing learning loss among students, including vulnerable populations, by administering and using valid and reliable high-quality assessments to assess academic progress, implementing evidence-based activities to meet the comprehensive needs of students, providing information and assistance to parents and families on how to effectively support students, and 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 heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement,
- Developing strategies and implementing public health protocols, including policies, in line with CDC guidance to the greatest extent practicable, and
- Other activities necessary to maintain LEA operations and services and employ existing LEA staff.

LEAs must spend 20% of their ESSER III funds to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus on ESEA student subgroups, students experiencing homelessness, and children and youth in foster care.

