ESSER Local Use of Funds Crosswalk

Focus Area Budget Tags in ePlan	ESSER 1.0	ESSER 2.0	Examples of Allowable Activities
NEW: Addressing Learning Loss: Coordinators, Summer, Supplemental After School, and Tutoring	N/A	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.	• A position to compile and disaggregate data on learning loss • Expand current learning loss or accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports. • Create a program framework and support system for a continuation of intensive instruction and supports into the school year. • Extend the instructional school year by adjusting the academic calendar, increasing the number of instructional minutes provided during each week or school day. • Employ additional staff members to reduce class size or increase the amount of instructional time. • Create a system of supports to provide services to pupils based on their learning needs. • Providing additional academic services for pupils, such as diagnostic assessments of pupil learning needs, intensive instruction for addressing gaps in core academic skills, additional instructional materials or supports, or devices or connectivity for the provision of in-classroom and distance learning.

Division of Federal Programs and Oversight
710 James Robertson Parkway • Andrew Johnson Tower • Nashville, TN 37243
tn.gov/education

1 |As of Jan. 15, 2021

Focus Area Budget Tags in ePlan	ESSER 1.0	ESSER 2.0	Examples of Allowable Activities
NEW: Addressing Learning Acceleration: Summer, Supplemental After School, and Tutoring	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. **NOTE: In the ESSER 1.0 Application this Budget Tag was called: "Summer/ Supplemental Learning "**	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.	• Support for online learning (i.e. curriculum, digital instructional materials, technology, etc.) • Instructional support services for summer engagement • Behavior support strategies for online environments • Coordinating with Institutions of Higher Education (IHE) to provide access to postsecondary courses • Planning and implementing activities related to summer learning and supplemental afterschool tutoring • Summer learning and supplemental after-school programs targeted to prioritize disadvantaged populations listed in CARES Act § 18003(d)(4)
NEW: School Facility Repairs and Improvements	N/A	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.	• Replacing a roof could be an allowable use, especially if the LEA can correlate to environmental health and the correlation to supporting student health needs. • Replacing sealed windows with ones that open. • Replacing old ventilation systems. • Further, inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities. • Updating mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification, and other air cleaning, fans, control systems to improve air quality. • Additions to existing structures in certain instances: the expectation is first to update, repurpose, renovate existing buildings to meet needs resulting from the pandemic. In instances where there is no space to do so, there may be examples where an addition would be allowable. This would require additional discussion/information with the department.

Division of Federal Programs and Oversight
710 James Robertson Parkway • Andrew Johnson Tower • Nashville, TN 37243
tn.gov/education

2 |As of Jan. 15, 2021

Focus Area Budget Tags in ePlan	ESSER 1.0	ESSER 2.0	Examples of Allowable Activities
Planning for long-term closures	Purchasing supplies to sanitize and clean the facilities of a local educational agency, including buildings operated by such agency.	Purchasing supplies to sanitize and clean the facilities of a local educational agency, including buildings operated by such agency.	• Professional development related to distance learning • Vendors, courses, materials, and/or stipends for teacher participation • Training on effective instructional practices for parents and caregivers • Vendors, courses, materials, and/or delivery platforms or mailing costs • Minimal advertising costs to promote virtual/remote learning to families • Wi-Fi support strategies (e.g. buses with Wi-Fi access parked in certain neighborhoods or • Creating Wi-Fi access hubs for "drive-in" supports in rural areas) • Postage cost for mailing home learning packets • Materials, printing, and copying costs associated with mailing learning packets to students • Online platform/program to facilitate and manage two-way communication with families • Tools or services to help parents navigate the community resources and systems available • Assist with changes related to COVID-19 • Expanding opportunities for students to participate in distance career and technical education and blended learning programs • Positions such as extra nurses, interventionists, support staff for remediation services, and staff who provide supports during after school or extended hours • Recruitment of additional substitute teachers • Additional sanitation and cleaning costs and/or personnel • Transportation costs associated with alternate schedules related to social distance requirements • Planning and implementing activities related to long-term closures

Division of Federal Programs and Oversight
710 James Robertson Parkway • Andrew Johnson Tower • Nashville, TN 37243
tn.gov/education

3 |As of Jan. 15, 2021

Focus Area Budget Tags in ePlan	ESSER 1.0	ESSER 2.0	Examples of Allowable Activities
Unique Needs of Special Populations	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 (IDEA), and how to ensure other educational services can continue to be provided consistent with all Federal, State, and local requirements.	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 _IDEA, and ensuring_ other educational services can continue to be provided consistent with all Federal, State, and local requirements.	• Services and activities to address the unique needs of children with disabilities including how services can be delivered that will meet their needs • Planning and coordinating activities, and providing guidance for implementing IDEA services • Planning and implementing activities related to summer learning and supplemental afterschool programs • Providing classroom instruction or online learning during the summer months and addressing the needs of students with disabilities. • Professional development related to distance learning for supporting students with disabilities • Professional development related to distance learning for supporting English learners • Virtual instructional tools and resources designed to support English language development • Helping school personnel have meaningful interactions with students during school closures
Purchasing Education Technology	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.	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.	• Technology infrastructure, including devices and equipment for students and teachers • Purchasing software applications and digital platforms • Digital and online instructional resources • Devices or equipment to provide internet access (i.e., hot spots) for students who do not have access at home • Supplemental equipment and devices (i.e., computers, web cameras) for virtual learning/online instruction • Technology-related professional development for district and school staff • Technology support or training for parents and guardians • Integrating well-rounded educational services into online learning • Virtual instruction programs, platforms, and tools • Resources to engage all students and their families with virtual education, especially prioritize disadvantaged populations listed in CARES Act § 18003(d)(4)

Division of Federal Programs and Oversight
710 James Robertson Parkway • Andrew Johnson Tower • Nashville, TN 37243
tn.gov/education

4 |As of Jan. 15, 2021

Focus Area Budget Tags in ePlan	ESSER 1.0	ESSER 2.0	Examples of Allowable Activities
Mental Health Supports	Providing mental health services and supports.	Providing mental health services and supports.	• Counseling and mental health supports • Professional development on the mental health services • Training for school personnel on suicide prevention, trauma, and related issues • Helping school personnel have meaningful interactions with students during school closures • Repurposing or transforming existing rooms (i.e. conference rooms, work rooms) into student/teacher wellness/support area
Other Approved Activities	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.	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.	• Developing feedback mechanisms to improve working conditions • Relationship-building skills and effective communication strategies • Behavior support strategies for online environments • Provide professional development or training to staff to use online learning platforms

Division of Federal Programs and Oversight   5 |As of Jan. 15, 2021
710 James Robertson Parkway • Andrew Johnson Tower • Nashville, TN 37243
tn.gov/education