



VANDER WEELE GROUP^{LLC}
Making Monitoring Meaningful

EDUCATION MATTERS

*What ARPA Says about
Allowable Costs in K-12 Education*



ALLOWABILITY CHECKLIST

To determine whether an activity is fundable under any piece of COVID-19 Relief legislation, States and LEAs should consider the following questions:



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 specified, authorized uses of ESSER or GEER funds **in the legislation or Federal guidance**?



Is the use of funds permissible under the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*? In particular, is it **necessary and reasonable** for the performance of the ESSER or GEER award?

12 CRITICAL CATEGORIES

In 2020, the CARES Act identified 12 critical categories of Allowable Costs under ESSER (Sec 18003 (d)).
These categories also apply to ESSER funds provided by CRRSA and ARPA.

- 1. Any activity authorized by:**
 - The Elementary and Secondary Education Act (ESEA) of 1965
 - The Individuals with Disabilities Education Act
 - The Carl D. Perkins Career and Technical Education Act of 2006
 - The Adult Education and Family Literacy Act
- 2. Coordination of preparedness and response efforts** with other agencies and health departments.
- 3. Providing school leaders with necessary resources** to address the needs of their schools.
- 4. Activities addressing the needs of specific populations** such as:
 - Low-Income Students
 - Children with Disabilities
 - English Learners
 - Racial and Ethnic Minorities
 - Students Experiencing Homelessness
 - Foster Care Youth

This includes outreach and service delivery to meet the needs of each population.
- 5. Developing and implementing systems and procedures** to improve the preparedness and response of LEAs.
- 6. Training and professional development of LEA staff on sanitation and minimizing the spread of infectious diseases.**
- 7. Purchasing sanitation supplies for LEA facilities.** This includes PPE, cleaning and sanitizing materials, portable air purifiers, and emergency supplies.
- 8. Planning for and coordinating during long-term school closures,** including:
 - Providing meals to eligible students
 - Providing technology for online learning to all students
 - Providing guidance for carrying out requirements under the IDEA
 - Ensuring other educational services can continue
- 9. Purchasing educational technology,** including devices, hardware, software, internet services, and assistive technology or adaptive equipment.
- 10. Providing mental health services and supports** to students, teachers, and LEA staff, including hiring of mental health professionals and preventing teacher layoffs.
- 11. Providing summer learning and supplemental after-school programs,** including classroom instruction or online learning.
- 12. Providing mental health services and supports** to students, teachers, and LEA staff, including hiring of mental health professionals and preventing teacher layoffs.

ADDITIONAL ALLOWABLE COSTS

Section 313(d) of CRRSA and Section 2001(e) of ARPA laid out several additional Allowable Costs:

CRRSA

- Preventing learning loss for students.
 - Preparing for the reopening of schools.
 - Testing, repairing, and upgrading the HVAC systems to improve air quality in school buildings.
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ARPA

- Evidence-based interventions to combat learning loss
- Evidence-based summer enrichment programs
- Afterschool programs

Under ARPA, additional funding was appropriated specifically to support the social, emotional, mental health, and academic needs of K-12 students, with an emphasis on vulnerable populations (such as disabled, homeless, or migratory students or foster youth).



FUNDING EXAMPLE: WHAT DOES ADDRESSING LEARNING LOSS LOOK LIKE?

- Administering and using high-quality assessments.
- Implementing evidence-based activities to meet the comprehensive needs of students.
- Assisting families to support students in a distance learning environment or otherwise.
- Track student attendance and improve student engagement in distance education.



ARPA FUNDING MANADATE

Unlike CARES and CRRSA, ARPA includes a specific spending mandate:

20% of funding MUST be used on evidence-based approaches to counteract learning loss by students who missed school during the pandemic.

WHAT MIGHT THIS LOOK LIKE?

- Summer learning or summer enrichment programs
- Extended day programs
- Comprehensive afterschool programs
- Extended school year programs

THINKING OUTSIDE THE BOX

When it comes to spending your COVID-19 Relief Funding, and particularly ARPA money, it's important to think outside the box. Funding can be used to support activities and programs you might never have considered, but which are critical in order for schools to address the impact of the pandemic.

Some of our favorites are:

- Purchasing broadband access for students in rural communities.
- Purchasing trailers or modular units to allow for social distancing and create safe learning spaces.
- Hiring interpreters to assist in providing educational services and information to migratory students and their families.
- In areas facing bus driver shortages, reimbursing students and families for alternate transportation costs, including public transit, taxis or rideshares, and even parent drop-off.





MAKING YOUR ARPA FUNDING WORK FOR YOU

A few things to keep in mind when it comes to spending and managing your ARPA funds:

- COVID-19 Relief Funds are exempt from **some** Uniform Guidance requirements, but remain subject to provisions under Subparts D, E, and F, including:
 - Internal Controls (2 CFR § 200.303)
 - Subrecipient Monitoring and Management (2 CFR § 200.331-331)
 - The Single Audit Act (2 CFR § 200.501)
- ESSER I, II, and III funds must all be documented, monitored, and reported **separately**.
- ESSER and GEER funds may be used in combination with ("braided"), but not blended with, funding under ESEA, IDEA, AEFLA, Perkins V, and McKinney-Vento, or any other education funds.
- The "supplement not supplant" rule does not apply to ESSER and GEER funds; however, CARES, CRRSA, and ARPA contain detailed Maintenance of Effort requirements.
- Indirect cost rates can be applied to expenditures under ESSER and GEER.
- **You can use ESSER funds to cover the costs of administering programs, including hiring an expert firm like the Vander Weele Group!**

HAVE QUESTIONS? NEED HELP?

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