

Old Capitol Building  
PO Box 47200  
Olympia, WA 98504-7200



Washington Office of Superintendent of  
**PUBLIC INSTRUCTION**  
Chris Reykdal, Superintendent

k12.wa.us

February 10, 2021

Action Required

Informational

BULLETIN NO. 005-21 Executive Services

TO: Educational Service District Superintendents  
School District Superintendents  
School District Business Managers

FROM: Chris Reykdal, Superintendent of Public Instruction

RE: Allocation and Requirements of Federal ESSER II Emergency Relief Funds

CONTACT: See Contact Information on Page 5

## BACKGROUND

Through early action, on February 10, 2021, the Legislature passed [House Bill 1368](#). The bill establishes the process and framework for school districts to claim the second round of federal Elementary and Secondary School Emergency Relief (ESSER II) funds for reimbursement of allowable expenditures.

## ESSER II FUNDS: ALLOCATION AND ALLOWABLE USES

### Allocations and Availability

House Bill 1368 (2021) allows school districts, state-tribal education compact schools, and charter schools to access \$668,130,000 (90% of the 90%) of the portion of ESSER II funds that are required to be allocated through the Title I funding formula. These critical funds are made available contingent upon school districts receiving approval of their reopening plans by the Office of Superintendent of Public Instruction (OSPI). The [amount of ESSER II funds available to each district](#) has been posted to the OSPI website.

Please note, districts will not receive the same proportionate share of ESSER II funds as they did for the first round of ESSER funds (ESSER I). This is because ESSER I funds were allocated based on Title I distribution from the 2019–20 school year, while ESSER II funds will be allocated based on that same information from the 2020–21 school year as required by federal law.

ESSER II funds are available for obligation through September 30, 2023 and may be used for pre-award costs dating back to March 13, 2020. ESSER II funds will be made available in iGrants

as a different form package than ESSER I. OSPI will send out a message to school districts when the documents for ESSER II funds are available in the system.

### Allowable Uses of Funds

ESSER II funds can be spent on all the same activities as ESSER I and vice versa. While the ESSER II law lists three categories of allowable activities that were not specifically listed in ESSER I (addressing learning loss, school facility repairs and improvements, and improving indoor air quality in school facilities), the U.S. Department of Education clarified these activities are also allowable under ESSER I.

Because ESSER I funds expire first, on September 30, 2022 as opposed to September 30, 2023 for ESSER II, districts are strongly encouraged to spend ESSER I funds first.

Districts may 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 needs of students experiencing poverty, students with disabilities, multilingual/English learners, students of color, students experiencing homelessness, and foster care youth, including outreach and service delivery.
- Procedures and systems to improve district preparedness and response efforts.
- Purchasing supplies to sanitize and clean school facilities and training staff on sanitization protocols.
- Planning for and coordinating the delivery of instruction and services during remote learning.
- Purchasing educational technology for students.
- Providing mental health services and supports.
- Planning and implementing summer learning and supplemental afterschool programs,
- Addressing learning loss among students, including by administering high-quality assessments to assess academic progress, implementing evidence-based activities to meet the comprehensive needs of students, providing information and assistance to families on how to effectively support students, and tracking student attendance and improving engagement in remote learning.
- School facility repairs and improvements 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 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.

- Other activities necessary to maintain district operations and services and employ existing staff.

For a full description of allowable activities, [please see Section 313\(d\) of the Coronavirus Response and Relief Supplemental Appropriations Act](#) (starting on page 749).

## Prohibited Uses of Funds

According to the U.S. Department of Education, districts may not spend ESSER II funds on:

- Bonuses, merit pay, or similar expenditures, unless related to disruptions or closures related to COVID-19;
- Subsidizing or offsetting executive salaries and benefits of individuals who are not district employees; or
- Expenditures related to state or local educator unions or associations.

## Supplement not Supplant

ESSER II funds are not subject to a supplement not supplant requirement.

## Maintenance of Effort

ESSER II does not include a local maintenance of effort requirement. In other words, districts are not required to maintain effort to receive ESSER II funds.

## Additional Considerations for ESSER II

ESSER provides districts with **short-term** relief funds to address the impacts of COVID-19. Though it is possible Congress may provide additional funds in the future, ESSER is not an ongoing program to support long-term expenses, such as salary increases. There is no expectation that the state nor the federal government will sustain this investment long-term.

ESSER II funds are subject to the Education Department General Administrative Regulations (EDGAR) and the federal government's Uniform Grant Guidance (UGG), including the requirement that spending be necessary and reasonable.

In light of the necessary and reasonable requirement, districts should consider the following:

- As noted above, districts are encouraged to spend ESSER I funds before ESSER II funds.
- The U.S. Department of Education encourages districts to spend ESSER funds to safely reopen schools as soon as possible, to restore and maintain high-quality learning environments, and to take comprehensive action to mitigate learning loss. Districts should especially consider the needs of its students furthest from educational justice, which may include students experiencing poverty, students with disabilities, multilingual/English learners, students of color, students experiencing homelessness, and children and youth in foster care.

- Districts can spend ESSER funds on many activities that are not allowable under other federal programs like Title I and the Individuals with Disabilities Education Act (IDEA). ESSER-funded activities can benefit all students and schools or be targeted to select students and schools, depending on local needs. Districts are encouraged to think strategically about their needs, resource allocation, and equity, and consider high-impact activities like:
  - Initiatives that promote health and safety within school buildings,
  - High-quality instructional materials to accelerate student learning,
  - Academic recovery and accelerated learning initiatives (including extended-time or extended-year initiatives or changing master schedules to promote accelerated learning),
  - Interim and formative assessment tools,
  - High-quality, evidence-based early literacy initiatives,
  - School facilities and infrastructure improvements, and
  - Broadband and technology.

## REQUIREMENTS TO RECEIVE ESSER II FUNDS

### School Reopening Plans

By March 1, 2021, recipients of ESSER II funds must review and update their school reopening plans adopted for the 2020–21 school year, and submit their updated plans to OSPI. Like with the first reopening plan in summer 2020, districts will be required to follow a template and will submit their responses through an online survey.

After OSPI completes a review of the reopening plan template to ensure it complies with the requirements of House Bill 1368, the agency will announce its availability and notify districts of the review process of plan submissions. OSPI's goal is to have an updated template compliant with this legislation available to districts as soon as the Governor signs the bill into law.

### Weekly Reporting Requirement

Transparent reporting of in-person instruction and services for students is a requirement of the updated reopening plan. ESSER II iGrant assurances include districts' commitment to participate in all OSPI data collection related to COVID-19 and its impacts on our schools.

### Failure to Meet Weekly Reporting Requirement

For the remainder of the 2020–21 school year, districts are required to complete the instructional service delivery data collection by close of business each Friday. District participation in data collection will be [reflected in a data dashboard on OSPI's website](#), updated the following Wednesday.

Please note, these data are accessed regularly by legislators and staff, news media, researchers, and the public. It will be clear on the OSPI website which districts are out of compliance with the reporting requirements. Failure to submit weekly data updates may result in a loss of state or federal funds to a district.

## 2020–21 Assessment Requirement

Districts must attest to their participation in any statewide assessments that meet the ESSA requirements, including any modifications, sampling methodologies, or locally determined assessments as a result of an OSPI initiated waiver of existing testing requirements.

## Academic and Student Well-Being Recovery Plans

By June 1, 2021, recipients of ESSER II funds are required to submit an academic and student well-being recovery plan to OSPI to address student needs due to the school building closures and extended time in remote learning. The plans must, at a minimum, address learning loss among students, including student groups identified in the Washington School Improvement Framework (WSIF), as well as students experiencing homelessness and students in foster care. Additional plan elements include, but are not limited to, data on assessment tools, learning gaps, additional instruction needed, supports for student well-being, and extracurricular activities.

OSPI's goal is to have an academic and student well-being recovery plan template available to districts in the beginning of April.

## PENDING FISCAL ISSUES FOR THE 2021–22 SCHOOL YEAR

OSPI is encouraged by the Legislature's early action to allow federal ESSER II funds to be made available to districts, and the agency will continue to work with the Legislature on several issues that need attention this legislative session. Included among them are a transportation formula fix, the impact of 2020–21 school year poverty data on 2021–22 school year funding, and the impact of 2020–21 school year enrollment on calendar year 2022 levy and local effort assistance calculations.

Please note that these issues, while not represented in early action, are still a priority and discussions on them are continuing. OSPI hopes to see action on these issues in the biennial budget proposals, if not sooner.

## INFORMATION AND ASSISTANCE

For questions regarding the different topics within this bulletin, please contact the email provided:

- ESSER II Funds Disbursement: [Thomas.Kelly@k12.wa.us](mailto:Thomas.Kelly@k12.wa.us)
- March 1 Reopening Plan Progress Report: [Student.Information@k12.wa.us](mailto:Student.Information@k12.wa.us)
- Weekly Reporting Requirement: [AchievementData@k12.wa.us](mailto:AchievementData@k12.wa.us)

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This bulletin is also available on the [Bulletins](#) page of the OSPI website.

Tennille Jeffries-Simmons

Chief of Staff

Michaela W. Miller, Ed.D., NBCT

Deputy Superintendent

T.J. Kelly

Chief Financial Officer

CR:kp

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