Let's Talk ESSER - Off the Track

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Allocations

CARES-ESSER I	CRRSA – ESSER 2	ARP – ESSER III
$13.2 Billion	$54.3 Billion	$122.7 Billion

Time Frame

	CARES-ESSER I	CRRSA – ESSER 2	ARP – ESSER III
Start Date	March 13, 2020	March 13, 2020	March 13, 2020
Statutory End	September 30, 2021	September 30, 2022	September 30, 2023
Tydings Period	September 30, 2022	September 30, 2023	September 30, 2024
Liquidation Period	No later than January 28, 2023	No later than January 28, 2024	No later than January 28, 2025

Do all ESSER funds have to be related to COVID?

Yes. "To prevent, prepare for, and respond to coronavirus"

Also:

- Must meet standard of <u>reasonable</u> and <u>necessary</u>.
- Must fit an allowable use of funds.

Where do we begin?
What are the allowable uses of ESSER funds?

1. Any activity authorized by ESSA funds.
2. Coordination of preparedness and response efforts due to the pandemic.
3. Providing school leaders with resources to address the needs of their individual schools.
4. Activities to address the unique needs of low income students, children with disabilities, English learners and racial and ethnic minorities.
5. Developing and implementing procedures to improve the response efforts.
6. Training and professional development for LEA staff on sanitation and minimizing the spread of infectious diseases.
7. Purchasing supplies to sanitize and clean facilities.
8. Planning, coordinating and implementing activities during long term closures.
9. Purchasing educational technology
10. Providing mental health services and supports
11. Planning and implementing activities related to summer learning and supplemental after school programs.
12. Addressing learning loss
13. School facility repairs and improvement to enable operation of schools to reduce the risk of spreading the virus.
14. Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality.
15. Other activities that are necessary to the operation and continuity of services in LEAs.

ARP ESSER III 20% Requirement

Shall reserve not less than 20 percent of such funds to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive after school 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 the student subgroups.

20% Learning Loss Updated

Prior to the December 7, 2022 updates, professional development was not considered in the 20% requirement for addressing learning loss. With the revision, the cost of providing services to students to address the academic impact of lost instructional time and address the disproportionate impact of COVID-19 on underserved populations may include reasonable and necessary activities to help implement an evidence-based strategy for advancing this purpose.

For example, such costs might include expenses associated with

- professional development,
- cleaning the space where a program is held,
- providing snacks and meals to students who are staying at school late to participate in the enrichment activity,
- or transportation.

Liquidation and Obligation Requirements

What does it mean to "Obligate" Funds?

"Obligation" means the date when the funds are committed via a contract with a vendor or services rendered for school staff. Some states have asserted that everything needs to be completed by the obligation date.

Liquidation and Obligation Requirements

If the obligation is for -	The obligation is made -
a) Acquisition of real or personal property	On the date on which the LEA mades a binding written commitment to acquire the property.
b) Personal services by an employee of the LEA	When the services are performed.
c) Personal services by a contractor who is not an employee of the LEA	On the date on which the LEA makes a binding written commitment to obtain the services.
d) Performance of work other than personal services	On the date on which the LEA makes a binding written commitment to obtain the work.
e) Public utility services	When the LEA receives the services.
f) Travel	When the travel is taken
g) Rental of real or personal property	When the LEA uses the property
h) A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR 200, Subpart E - Cost Principles	On the first day of the grant or subgrant performance period.

Liquidation and Obligation Requirements

What does it mean to "Liquidate" Funds?

The drawing down and expenditure of funds by a LEA for obligations incurred during the grant's legal obligation period. <u>Timely liquidation occurs during the project performance period and through the first 120 days after the final day of that period or an extension of that period authorized by ED,</u> pursuant to 2 C.F.R. § 200.344(b).

Multi-Year Licensing Contracts

Under the Department's updated guidance, published December 7, 2022, subrecipients can sign multi-year licensing contracts, pay for the contract before the final liquidation date, and receive services for up to four years following the obligation deadline. So, what does this mean?

In short: subrecipients *could* enter a multi-year contract and pay upfront for services spanning four years past the grant's obligation date. Some essential items to note:

- School officials must conclude that the extension is necessary, reasonable, and does not threaten good grant management.
- The federal relief grants for LEAs are state-administered programs; at the end of the day, the allowable extension of services is up to their state agency. It is up to a SEA to allow their subrecipients the ability to implement extended contracts under this guidance.
- ESSER I, II, and III funds must be obligated by September 30, 2022, 23, and 24, respectively, and rendered by September 30, 2026, 27, and 28.

Is your ESSER budget aligned to the STATE's priorities?

- **Priority #1 – Ensure every student is on tract to a professional career, college degree or service.**
  - Counselors to provide individualized graduation plans and FAFSA completion.
  - Initiatives to address cohort tracking and drop-out prevention
  - Jumpstart Programs, Dual Enrollment Options and ACT Preparation
- **Priority #2 – Remove barriers and create equitable inclusive learning experiences for all students.**
  - Provide mental and behavioral health, and social emotional learning.
  - Provide opportunities for diverse learners and English Learners population.
  - Expend access to high quality early childhood education.
- **Priority #3 – Provide the highest quality teaching and learning environment from birth through graduation.**
  - Aligned instructional materials and resources to the state adopted standards.
  - Opportunities of extended learning such as summer programs and after school tutoring.
  - Accelerated Learning Recovery during the normal school day.

Is your ESSER budget aligned to the STATE's priorities?

- **Priority #4 — Develop and retain a diverse, high quality effective educator workforce.**

  - Ensure that there is job embedded teacher collaboration and professional development.

  - Enforce school based instructional leadership teams.

  - Provide observations, feedback and coaching cycles.

  - Improve educator compensation

- **Priority #5 – Cultivate high impact systems, structures, and partnerships.**

  - Adopt a strategic planning that outlines the needs for resources to be allocated in alignment with the state's critical goals.

  - Responding to or preparing for Covid – 19.

  - Universal connectivity

And, what about all that indirect cost?

And, where do we go from here?

- Are the impactful investments sustainable? How will we continue once ESSER Funding has been exhausted?

- What are some overhead costs in which the ESSER funds has eliminated? How has it increased resources and reduced our general fund expenses?

- What long term plans will ESSER funding help us accomplish?

What about the Auditors??

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ESSER-GEER Monitoring Instrument

ESSER-GEER Elements		
Indicator	**Supporting Documentation to be Submitted**	**Interview Questions**
Element 1 : All plans for expenditure of ESSER-GEER funds have been approved by FPMS and are being or have been implemented by the PSU.	For each <u>activity</u> identified in the PRC application please provide one or more of the following: • Job descriptions that include responsibilities, relevant dates and qualifications • Service agreements that include relevant dates, dollar amounts and descriptions of responsibilities • Contracts that include relevant dates, dollar amounts and descriptions of services • Rental/lease or service agreements with relevant dates, dollar amounts with description of goods or services • Membership statements or agreements (e.g., for professional organization) • Insurance agreements or policies • Agenda or descriptions of PD events or programs shared with staff • General tutoring or intervention schedule of the program or service shared with parents and/or teachers • Description of a tutoring or intervention program or service shared with parents and/or teachers. **NOTE: Please exclude, omit or redact student names from the documentation shared with OFP.**	For each <u>PRC</u>: • Please briefly describe the activities you are implementing with this PRC, including your timelines. • Are any of these activities not in your approved plans or in approved updates to your plans? If so, which ones? • Have you cancelled any activities that were in the approved application or in any approved updates to your plans? If so, have you communicated that to your designated ESSER program administrator at DPI?

What about the Auditors??

| **Element 2:** The activities are being monitored by the PSU to measure effectiveness and allow for any needed adjustments. | For each <u>activity</u> identified in the PRC application please provide one or more of the following:

• Aggregated assessment data
• Data showing numbers of students identified in Tiers 1, 2 and 3 of MTSS or other response-to-intervention summaries
• Surveys of stakeholders: students, parents, staff, community members, etc.
• Participation records for parent education events or other engagement efforts
• Usage logs for online services or internet access
• Regular school attendance data
• Tutoring or after-school attendance data
• Discipline records | For each <u>PRC</u>:

• What kinds of data sources and monitoring systems have you used, or will you use, to ensure that the activities have been or are being implemented as planned and with the intended impact and/or outcomes?
• If activities are still ongoing: Do you have any concerns about successful implementation of any of the activities funded by this PRC? How are you addressing those concerns? How can DPI help? |

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| | • Records of contact by social workers, counselors, nurses, psychologists or others who provide services
• Records related to the provision of meals during the pandemic.

NOTE: Please exclude, omit or redact student names from the documentation shared with OFP. | |

What about the Auditors??

Element 3: The approved budgets and expenditures support the plans	For each PRC, please provide: • A report showing the PRC budget amount, year-to-date expenditure and balance for each line item identified by purpose code and object code. Other information, such as encumbrance, may also be included in this report. **NOTE: This is not a fiscal monitoring; therefore, OFP will not request purchase orders, invoices, time-and-effort reports, payroll records or travel records.**	For each PRC: • Who monitors the budget amount, expenditure and balance of each line item for your ESSER-GEER grants? • How does the PSU staff ensure that the budgets are being implemented in accordance with the approved activities? • Are the budgets for each of the PRCs currently updated to support the approved activities? • Do you have any issues or concerns about keeping your budgets aligned with your approved activities or applying the correct budget codes? If so, how can DPI help?
Element 4: As applicable, the district notified and invited private schools to consult regarding equitable services and has engaged in appropriate consultation. Any accepted equitable services are being or have been implemented and monitored as agreed upon during consultation. (This element applies only to school districts and PRCs 163, 165, 166, 168, 169 and 170.)	For each PRC, please provide, as applicable: • Notes from meaningful consultation with private school leaders • Documentation of services provided at a private school (See the Element 1 descriptions above) • Documentation of evaluation of effectiveness of the services at a private school (See the Element 2 descriptions above). **NOTE: Please exclude, omit or redact student names from the documentation shared with OFP.**	For each PRC: • Did you provide the notifications to private schools about the availability of services under these PRCs? • Did any private schools consult with you about possible services? If so, which PRCs were discussed? • During the consultation meetings, did you share the Summary of Topics document and provide information about available services? • Are you implementing equitable services from any of the ESSER-GEER grants? If so, which PRCs are they and what services are you providing from each PRC? • How are you measuring the effectiveness of the services? • How are you tracking the equitable services costs?

How are Districts spending ESSER Funds?

- Academic intervention/learning loss: 27.4%
- Staffing: 24.4%
- Facilities and operations: 23.9%
- Technology: 9.7%
- Mental and physical health: 7.2%
- Miscellaneous financials: 5.6%

Source: Ward, Micah. "ESSER III FUNDS: Here's How Districts Are Spending Them." *District Administrator*, vol. 59, no. 2, 2023, pp. 22–23.

How did our districts spend ESSER funds?

- School Allocations - Cleaning Supplies, Curriculum Materials, Student Materials
- Nursing Positions
- Custodial Supplies
- Staffing (Teachers, Maintenance)
- Curriculum Development - Creating Online Courses
- Advertising - COVID Updates
- Child Nutrition - Lunch Delivery to Families
- Fine Arts Funding (Music and Art Programs)
- Technology - Maintenance for Devices, Device Cases, Zoom Subscriptions

How did our districts spend ESSER funds? (cont.)

- iReady subscription
- Summer School Staff
- Tutoring Programs - Specifically Designed for At-Risk Schools
- Lexia Learning Program Subscription - Focus on EC Students
- Literacy Instructional Materials
- Professional Development - Focus on best practices bringing students back to school
- Staffing = Teachers, Teacher Assistants, Community Liaison for "at risk" schools

How did our districts spend ESSER funds? (cont.)

- Curriculum Programming - Curriculum Materials for Teachers
- Hoonuit Program - Data System to Assist in Identifying "at risk" students
- NC Corps Tutors - used at East El. and Third Creek El.
- BiPolar Air System
- Qualtrics Program - Assisted in Gathering Stakeholder Information
- School Allocations - Cleaning Supplies, Athletics, Curriculum Materials
- School Tutoring Programs - Speak Life, Aftershock, Men of Valor
- Communication and Advertising - COVID Updates, Bringing students back

How did our districts spend ESSER funds? (cont.)

- Custodial and Cleaning Supplies
- Technology - IPADS, Laptops for Office Staff, ClassLink, Blade Server, CCTL Macbooks
- Summer Learning - Teachers, Bussing, Materials
- Activity Buses
- Staff Bonuses
- Media Center Allocations
- Federal Program Specialist - Assists with Planning and Budgets
- Online Course Creation

How did our districts spend ESSER funds? (cont.)

- Summer Learning - Teachers, Bussing, Materials
- Technology - Dell Computers for High School, IPADS K-8, IPADS for Teacher Assistants, IPAD Cases
- Activity Buses
- Tutoring Programs - Union Co. Tutor Model for "Low Performing Schools"
- CTE Summer Enrichment Programs
- After School Math Tutoring for 4th-8th Grade Content
- Use of Lightspeed and Gaggle

USDOE Updated FAQ for ESSER

Frequently Asked Questions

Elementary and Secondary School Emergency Relief Programs
Governor's Emergency Education Relief Programs

U.S. Department of Education
Washington, D.C. 20202

December 7, 2022 Update*

Discussion & Questions