

Q. How were allocations of the Elementary and Secondary School Emergency Relief Fund (ESSERS) determined?

A. ESSERS allocations to LEAs are based on the proportion of Title I, Part A funds each LEA received in the most recent fiscal year. Since ESSERS Funds **ARE NOT** Title I Funds, these funds are not restricted to use based on Title I regulations. Guidance on allowable use is provided below.

Q. What account codes should be used for expenses and revenue incurred that will be reimbursed with ESSERS funds?

A. -Expense Function Code 6996

-Revenue Function Code 4996

The complete list of ESSER account codes can be found on the FOS homepage under the Annual Financial Report (School District) section at the following link. <https://www.education.ne.gov/fos/>

Q. How do I access ESSERS funds?

A. Application for the funds will need to be made in the Grants Management System (GMS). After your application has been approved and you have incurred qualifying expenses you can submit a reimbursement request through the GMS system.

Q. What is the deadline for obligating ESSERS funds?

A. ESSERS funds will remain available for obligation through September 30, 2022. However, NDE is recommending that Districts expend the funds by early fall and submit one reimbursement request for the entire amount as soon as possible.

Q. What should be done with COVID19 related costs that will not be reimbursed with ESSERS funds?

A. COVID19 related expenses that will not be reimbursed should be coded to the regular function and object codes.

Q. We incurred COVID19 related expenses in March can those be reimbursed with ESSERS funds?

A. Expenses incurred on or after March 13th related to COVID19 can be reimbursed.

Q. What are acceptable expenditures with ESSERS funds?

A. LEAs that receive ESSERS funds may spend them on:

- Any activity authorized by ESEA, IDEA, AEFLA, Perkins, or McKinney Vento,
- Coordination of preparedness and response efforts to COVID-19,
- 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 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,
- Planning and implementing summer learning and supplemental afterschool programs, and
- Other activities necessary to maintain LEA operations and services and employ existing LEA staff.

Q. What are prohibited expenditures with ESSERS funds?

A. The following expenditures are prohibited:

- 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 LEA employees, or
- Expenditures related to state or local teacher or faculty unions or associations.

Q. The LEA has already conducted their Title I consultation with their non-public's do they need to have another consultation for the ESSERS funds?

A. Yes, the ESSERS funds require a different consultation since the funds can be used for different purposes. The LEA will only need to consult with the non-publics that are within their boundaries.

Q. Where do I find the 2019/20 fall membership used to determine the equitable shares amounts for the non-publics?

A. 2019/20 fall membership can be found at the following link.

<https://www.education.ne.gov/dataservices/data-reports/>

Q. If a non-public declines to participate how is their portion re-allocated?

A. The entire amount for the public and non-public would be recalculated including the equitable service amount based on the total number of students in participating schools including both the public and non-public.

Q. If the non-public needs supplies or materials like masks, disinfectants, etc. with their equitable service share of ESSERS funds can the LEA purchase these items for non-public?

A. Yes, the LEA will purchase items, materials, and/or work directly with vendors in acquiring materials and meeting the needs of the non-public school. Ownership remains with the LEA for all items that are not consumables.

Q. Can the public district claim administrative costs on the equitable service amounts?

A. The ESSERS guidance allows a public district to keep a reasonable amount for administration costs related to the non-public equitable services.