



March 2022

Created by NDE's Federal Program
and Fiscal Monitoring Teams

ESSER Funds Best Practices

Directions: This information aligns with the information previously shared by NDE's Fiscal Monitoring Team and provides additional details from the ESSER Assurances that were signed with your grant application submission. The NDE Federal Programs Team **strongly** recommends that you ensure each of the following items is in place, both at the beginning of the grant and throughout the life of the grant as required. For additional details, please refer to the ESSER Assurances pages within the Grant application.

1. Plan for Safe Return

A. Documentation of Stakeholder Input:

1. Before making the plan publicly available the LEA shall seek public comment on the plan (e.g., by requesting input on its website) and take such comments into account in the development of the plan. **This should have occurred prior to July 15, 2021.**
 - a. Keep records of the people involved in writing the plan
 - b. Document input received about the plan

B. Revisions to the plan:

1. During the period of the ARP ESSER award (through September 30, 2023), an LEA must regularly, but no less than every six months (taking into consideration the timing of significant changes to CDC guidance on reopening schools), review and as appropriate, revise its plan.
 - a. In determining whether revisions are necessary, and in making any revisions, the LEA must seek public input and take such input into account.
 - b. Make changes to the plan as needed and policies referenced within the plan.
 - c. If at the time the LEA revises its plan the CDC has updated its guidance on reopening schools, the revised plan must address the extent to which the LEA has adopted policies, and describe any such policies, for each of the updated safety recommendations.
 - d. Document the dates that the plan was reviewed and note any changes.

C. Plan Accessibility:

1. The plan must be accessible and publicly available on the LEA's website, must be in an understandable and uniform format, and available to all, may require written or oral translations for non-English speakers, and upon request, provided in an accessible format for individuals with disabilities.

2. Made publicly available on the LEA's website no later than 30 days after receiving the allocation of funds. (All funds were allocated on June 15, 2021).
3. Revisions must be made publicly available on the LEA's website. Take screenshots of where the plan is posted on the website.

2. Use of Funds Plan

A. Documentation of stakeholder input:

1. Before making the plan publicly available the LEA shall seek public comment on the plan (e.g., by requesting input on its website) and take such comments into account in the development of the plan.
 - a. Keep records of the people involved in writing the plan
 - b. Collaboration and general comment input required for the initial development of the plan
2. The LEA agrees to develop a plan to ensure transparency and accountability for use of the funds to address their students' academic, social, emotional, and mental health needs, in particular those students most impacted by the COVID-19 pandemic.
3. The LEA must engage in meaningful consultation with stakeholders and the opportunity to provide input in the development of its plan. Specifically, the LEA must engage in meaningful consultation with:
 - a. Students
 - b. Families
 - c. School and district administrators (including special education administrators); and
 - d. Teachers, principals, school leaders, other educators, school staff, and their unions.
4. Additionally, the LEA must engage in meaningful consultation with each of the following, to the extent present in or served by the LEA:
 - a. Tribes
 - b. Civil rights organizations (including disability rights organizations); and
 - c. Stakeholders representing the interests of children with disabilities, English learners, children experiencing homelessness, children in foster care, migratory students, children who are incarcerated, and other underserved students.

B. Revisions to the plan:

1. During the period of the ARP ESSER award (through September 30, 2023), an LEA must regularly review and as appropriate, revise its plan.
2. Maintain records of changes to the plan.

C. Plan Accessibility:

1. The plan must be accessible and publicly available on the LEA's website, must be in an understandable and uniform format, and available to all, may require written or oral translations for non-English speakers, and upon request, provided in an accessible format for individuals with disabilities.
2. Made publicly available on the LEA's website no later than 30 days after receiving the allocation of funds.
3. Revisions must be made publicly available on the LEA's website. Take screenshots of where the plan is posted on the website.

3. Allowable Uses for ESSER I, II & III

- A. Item/Items purchased were for an allowable use per Federal guidance [Allowable Uses](#).
 - 1. Of the total amount allocated to an LEA from the State’s ARP ESSER III award, LEAs must reserve at least 20 percent of funds to address learning loss through the implementation of evidence-based interventions for:
 - a. Meeting students’ social, emotional, mental, and physical health, and academic needs, including through meeting basic student needs; reengaging students; and providing access to a safe and inclusive learning environment.
 - b. Addressing the impact of COVID-19 on students’ opportunity to learn, including closing the digital divide; implementing strategies for accelerating learning; effectively using data; and addressing resource inequities; and
 - c. Supporting educator and staff well-being and stability, including stabilizing a diverse and qualified educator workforce
 - 2. **Instructional Materials:** If ESSER III funds will be used to purchase core instructional materials for ELA, mathematics, or science, the district will be required to show that the instructional materials are aligned to the Nebraska State Standards and Key Instructional Shifts. Information about alignment is available through the [Nebraska Instructional Materials Collaborative](#) and [EdReports](#) Instructional Materials Information is available at [High Quality Instructional Materials Information](#). Materials with a rating of “Meets” meet the expectations for alignment and are pre-approved as an ESSER expenditure. Materials with a “Does Not Meet” rating do not meet expectations for alignment and will not be approved as an ESSER expenditure. Materials with a “Partially Meets” rating or not listed will be subject to additional review by NDE staff prior to approval

4. Procurement for Capital Asset Purchase

- A. Detailed information about bidding process and bids collected
- B. Documents supporting which bid was chosen, and if not the lowest bid, must document why that bid was not chosen.
- C. Contract with the Company(ies)
- D. Progress billings that show break out and what funding sources were used to pay for each portion of the bill
- E. Documentation that federal building requirements were met (i.e., Davis Bacon Act)
- F. Progress reports signed by all parties
- G. Final progress report and inspection signed by all parties

5. Board Policies and District Procedures are in place in regards to the following

- A. Cash/Financial Management 2 CFR 200.302 [Electronic Code of Federal Regulations \(eCFR\)](#)
- B. Equipment 2 CFR 200.313 (see below for further guidance on equipment) [Electronic Code of Federal Regulations \(eCFR\)](#)
- C. Procurement 2 CFR 200.317 thru 2 CFR 200.326 (see below for further guidance on procurement) [Electronic Code of Federal Regulations \(eCFR\)](#)

- D. Record Retention 2 CFR 200.334 (5 years per US Department of Education)
[Electronic Code of Federal Regulations \(eCFR\)](#)
- E. Compensation Salary and Benefits 2 CFR 200.430 and 2 CFR 200.431 (if charging payroll, salary and benefits must be comparable between all funding sources)
[Electronic Code of Federal Regulations \(eCFR\)](#)

6. Accounting Records

- A. General Ledger Accounting Detail showing items charged to ESSER funding sources were properly accounted for in the correct account code.
 - 1. Expenditure Codes:
 - a. CARES ESSER I 6996
 - b. CRRSA ESSER II 6997
 - c. ARP ESSER III 6998
 - 2. Receipt Codes:
 - a. CARES ESSER I 4996
 - b. CRRSA ESSER II 4997
 - c. ARP ESSER III 4998
- B. Documentation supporting all expenses
 - 1. This may include **but is not limited to**:
 - a. Requisitions, invoices, general fund ledgers
 - b. Specific guidance can be found here:
<https://cdn.education.ne.gov/wp-content/uploads/2021/01/ESSER-I-Expense-Reimbursement-2020-12-18.pdf>

7. Equipment

- A. Equipment may be subject to further Federal requirements if the amount of equipment purchased was over \$5,000. This includes:
 - 1. 2 CFR 200.439 Equipment and Capital expenditures [Electronic Code of Federal Regulations \(eCFR\)](#)
 - 2. 2 CFR 200.436 Depreciation [Electronic Code of Federal Regulations \(eCFR\)](#)