ESSER INFORMATION

Coding information for ESSER Expenditures:	Obligation Period for ESSER Expenditures:
☐ CRRSA Act ESSER II 6997 ☐ ARP Act ESSER III 6998	☐ CRRSA Act ESSER II **September 30, 2023** ☐ ARP Act ESSER III **September 30, 2024**

Reimbursement Requests

What attachments are needed for Reimbursement Requests:

1. Period to date transaction level Expenditure Audit Report/Account Inquiry
2. Transaction Level YTD Expenditure Audit Report/Account Inquiry required on FINAL RR
3. Object Code 100/200 - Payroll Records required
4. Object Code 300, 400/500/800, 600, and 700 – Invoices
5. Object Code 300 and 500 – Contracted Services Invoices
6. All Other Programs – Invoices dependent on the NDE Review

Top 5 _ESSER_ Points to Remember

1. ESSER II allocations must be obligated by 9-30-2023.
2. Plan for Safe Return MUST be reviewed at minimum once every 6 months until 9-30-2023. Document this information. Make sure the plans are on the website and date stamp them. No Plan for Safe Return is needed after 9-30-2023.
3. Programmatic and Fiscal Monitoring have to be done and were started during the 2022-2023 school year. Will continue this year and into the future.
4. Grant coding is important: 6997-ESSER II and 6998-ESSER III
5. Davis Bacon Rules DO matter!

Object Code Abbreviated List

- **100** – Salaries
- **200** – Employee Benefits (Includes ALL benefits: Insurance, SS, Retirement, State Taxes, etc.)
- **300** – Purchased Professional & Technical Services (Workshop & Registration Fees, Mileage, Tuition for a Staff Member, ESU Services using Federal Funds)
- **400** – Purchased Property Services (Leases, Project Manager, Contractors, etc.)
- **500** – Other Purchased Services (Purchased from another District)
- **600** – Supplies (Equipment less than $5,000 per item, Web Cloud Software, Computers, etc.)
- **700** – Property/Capital (Equipment or Existing Infrastructure Assets greater than $5,000)
  USED for ESSER Construction Projects – ALWAYS NEEDS PRE-APPROVAL