What Should Our District Be Doing Right Now?

ARP - ESSER III

January/February 2024

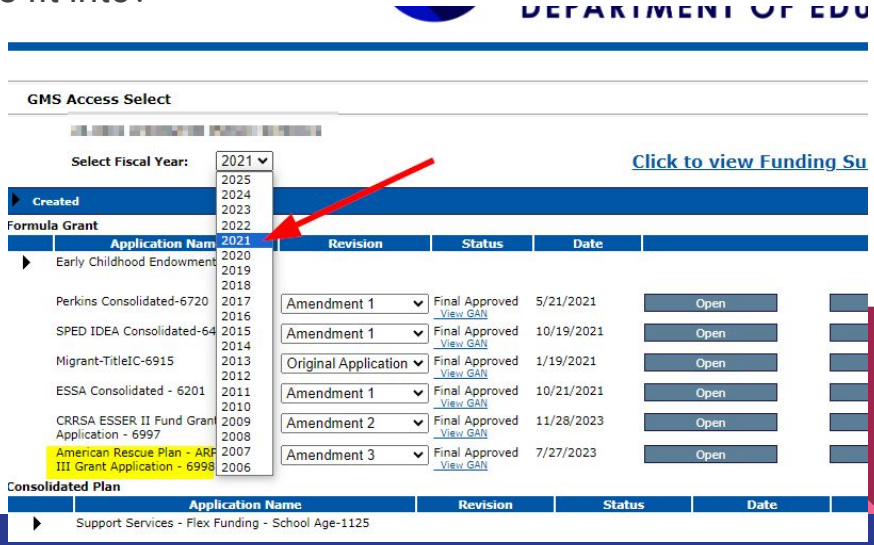
Topics to Be Covered

- What should I do RIGHT NOW?
  - Review of your grant application
  - Reimbursement Requests
  - Application Amendments
  - Bookkeeping Records
- Questions
- Breakout Rooms if needed

What should I do RIGHT NOW?

1. **Run a report of all your 6998 expenses from the district's accounting records for the 2020-2021, 2021-2022, 2022-2023, and 2023-2024 school year.**
   a. Are all items coded correctly?
      i. Right Budget Code
         - 100's, 200's, 300's, 400/500/800/, 600's, 700's.
      ii. What allowable uses does each of the items fit into?

2. **Look over your ESSER III Grant in GMS**
   a. The Grant is in the 2021 year

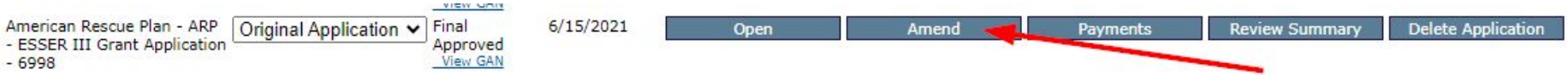


What should I do RIGHT NOW?

1. **Do all of these expenses match the current grant amendment that is approved?**

   a. **Yes** ➡ Start a Reimbursement Request (RR)

   b. **No** ➡ Create a new Amendment
      i. Make the changes needed to assure everything you are spending the allocations on are allowable uses under ESSER III



Application Amendment is Needed

- If amendments are needed they follow the same premise that all amendments do.
- However, you **MUST** remember you can't take away money from the allowable uses and function codes **IF** you have already been reimbursed in those areas! *(Next slide will explain that in detail!)*
- Amendment Application needs initial and final reviewers' approvals before RR's can be submitted.

MAGICAL CHART AT THE TOP OF THE BUDGET PAGE

- On the budget page, there is a table at the top of the page that shows what is budgeted in the grant and what has been paid out.

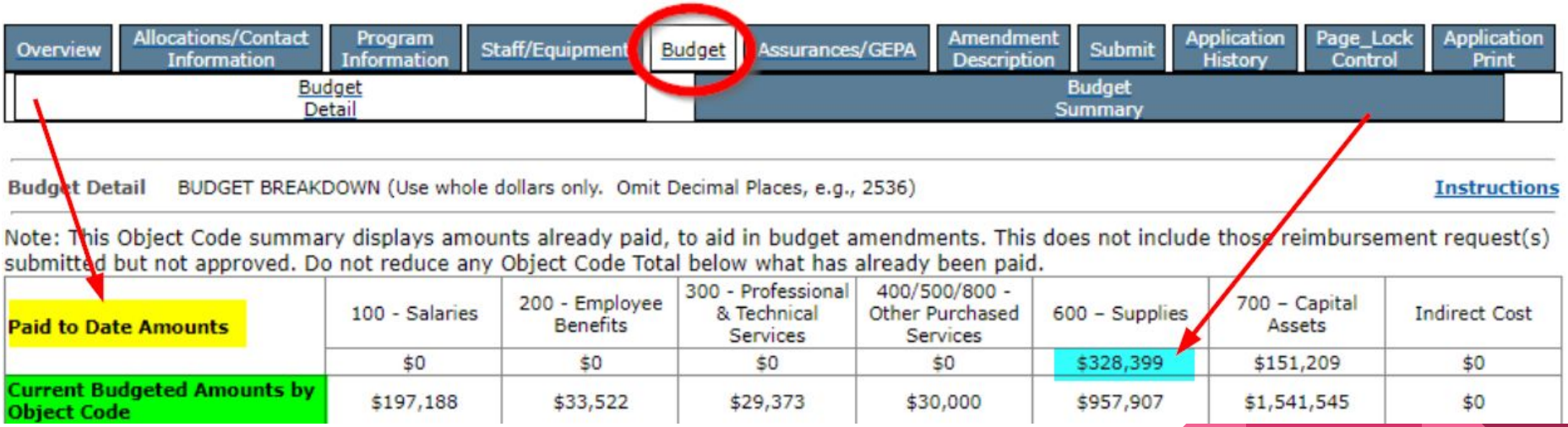
Budget Detail BUDGET BREAKDOWN (Use whole dollars only. Omit Decimal Places, e.g., 2536) **Instructions**

Note: This Object Code summary displays amounts already paid, to aid in budget amendments. This does not include those reimbursement request(s) submitted but not approved. Do not reduce any Object Code Total below what has already been paid.

	100 - Salaries	200 - Employee Benefits	300 - Professional & Technical Services	400/500/800 - Other Purchased Services	600 – Supplies	700 – Capital Assets	Indirect Cost
Paid to Date Amounts	$0	$0	$0	$0	$328,399	$151,209	$0
Current Budgeted Amounts by Object Code	$197,188	$33,522	$29,373	$30,000	$957,907	$1,541,545	$0

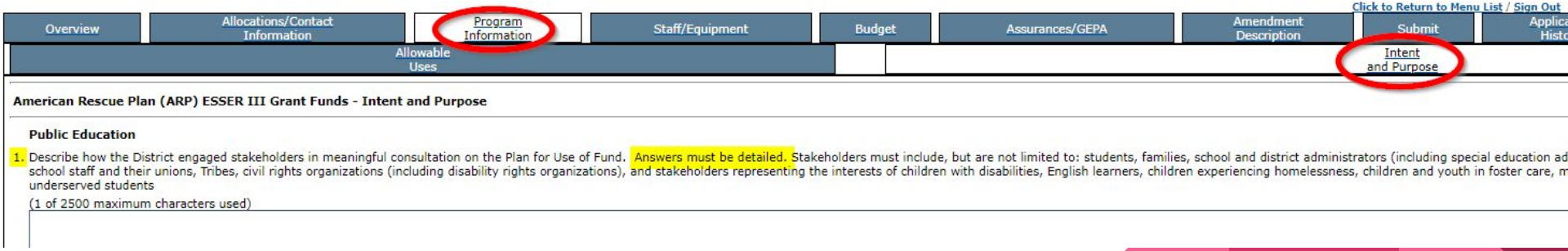
MAGICAL CHART AT THE TOP OF THE BUDGET PAGE

- For example, this district has been paid out $328,399 in 600 Supplies. So they would not be able to move all of their money out of supplies. They would have to keep at least $328,399 in 600 Supplies on the budget page



Amendment Reminders

- ESSER III - Must have **20%** of the Budget allocated to Allowable Use #13-Learning Loss. That figure has to be rounded up, not down. That has been the requirement from USED since the beginning of this grant funding.
- If you have changed the way the money will be spent you must get stakeholder feedback and explain that on the grant (Program Information Tab: Intent and Purpose):



Amendment Questions to Ask Yourself…

- Were/Are any staff coded to the grant? If yes, they should be listed on one of the staff pages.
  - If staff are listed, the total of the staff pages (instructional and non instructional) **MUST** match the 100's total column on the budget page.
- Did the district or will the district code anything to the 700's capital assets?
  - If so, you must have pre-approval from NDE for this.
  - The Pre-Approval form with Beth Wooster's signature must be uploaded to the Capital Assets Tab.
  - If amounts have changed, it might be necessary to do another form.

Subscriptions with ESSER Funds

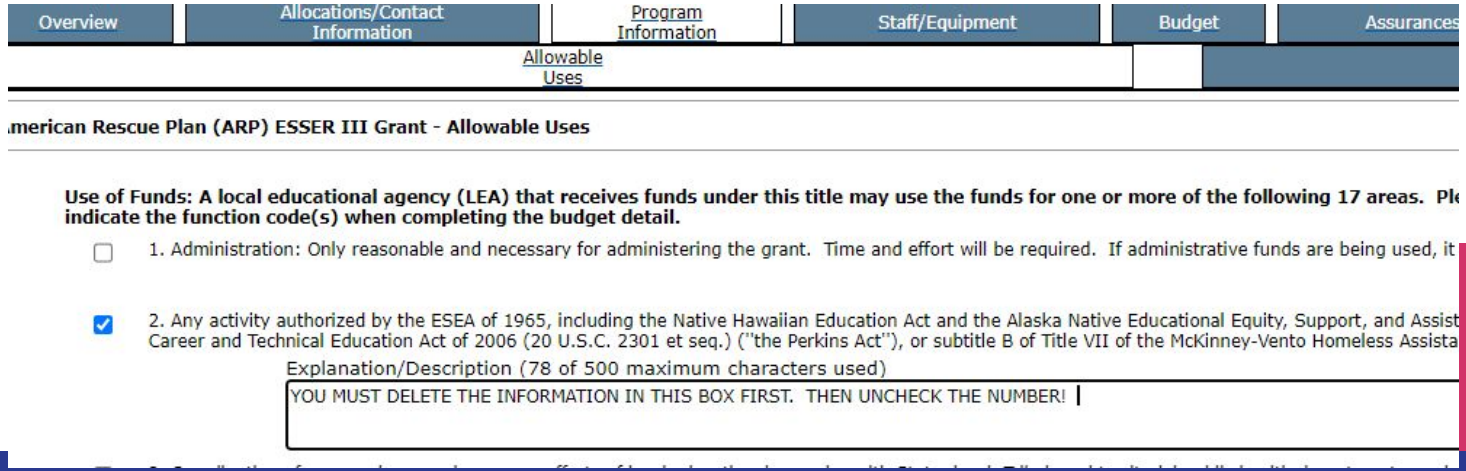
- If paying for a subscription, the subscription must fall within the grant allowability period. It can't go beyond 9-30-2024.
    - Example: IXL License that starts on 8-1-2024 and ends on 7-31-2025. Would be able to be reimbursed for 1/6th of the subscription.
- Exception: A subscription is for educational materials/online textbooks that will not change or update during the subscription period.
    - Example: Purchased a new curriculum series for chemistry and have access to the textbooks in an online format for multiple years and the company isn't changing the online textbook each year. No partial reimbursement needed–all allowable.

Amendment Reminders

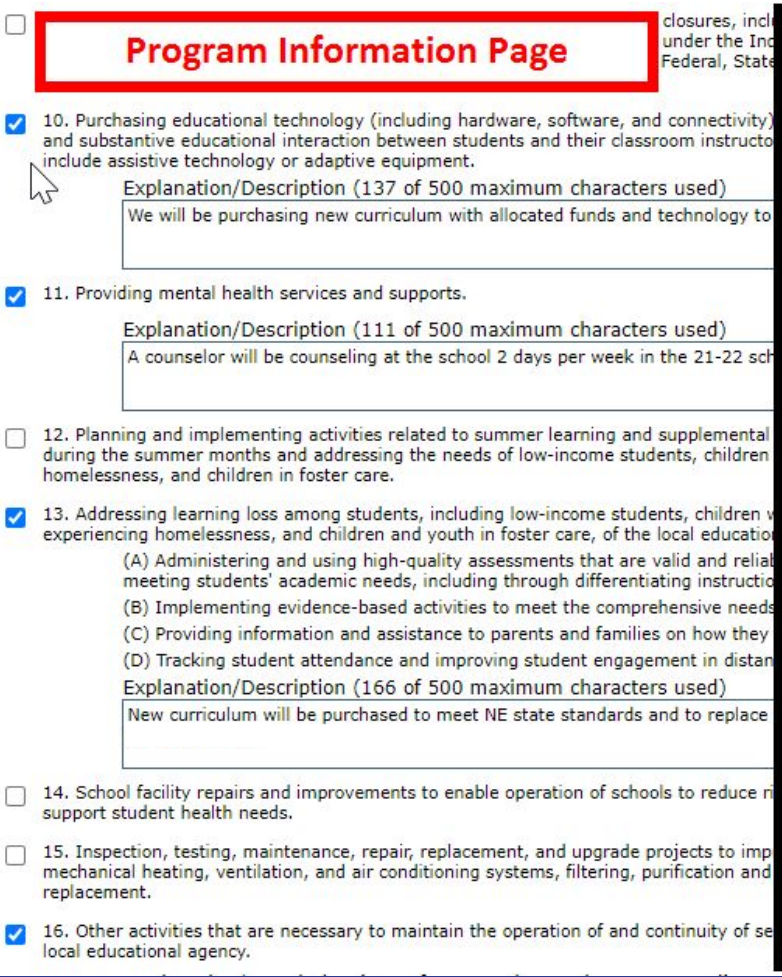
- Amendment Descriptions need to be detailed. Include the date the amendment is done. Initials or name of who completed the amendment is also helpful.

- The Allowable Uses the district selected must match what the district has spent the allocations on or what the district will spend the allocations on.

- Do the allowable uses on the Program Information Tab match the Budget Page? (See next slide for a screenshot.)
  - *If you need to delete an allowable use, you must delete the narrative, unclick the box, then save page.* ***You cannot just uncheck the box and save page.***



The allowable uses checked on the Program Information page MUST match the function codes on the budget page.

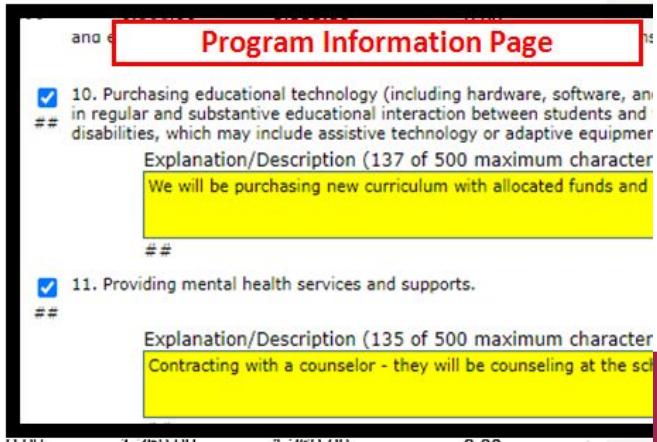


Local Accounting Records

Look at each item on the 6998 report and indicate/mark which Allowable Use **EVERY** item falls under. (Example)

Allowable uses are found on the Program Information Page Tab

Date Src Journal	P/O	Check/ Receipt	Invoice	Description		Budget/ Expected	Disbursed/ Received	Payable/ Receivable	Encumber
03/13/2023									
AP 331		005018	L2023-013	Prestige Group Inc	#11	0.00	3,500.00	-3,500.00	0.00
04/06/2023									
AP 377			April2023	Prestige Group Inc	#11	0.00	0.00	3,500.00	0.00
04/10/2023									
AP 379		022787	April2023	Prestige Group Inc	#11				
06/15/2023									
GL 549		[redacted]	[redacted]	[redacted]					
01-2-06998-442-000-10-3			Account Totals:						
01-2-06998-643-000-09-3			ESSERS III Curric/Cloud Software						
02/07/2022									
AP 272			s425890	IXL Learning, Inc.	#10				
02/14/2022									
AP 274		021706	s425890	IXL Learning, Inc.	#10				
04/05/2022									
AP 390			S431831	IXL Learning, Inc.					
AP 390			INV232478	JAMF Software, LLC					
04/11/2022									
AP 395		021872	S431831	IXL Learning, Inc.		0.00	1,260.00	-1,260.00	0.00
AP 395		021873	INV232478	JAMF Software, LLC	#13	0.00	2,106.00	-2,106.00	0.00
05/03/2022									
AP 476			86579	TCI		0.00	0.00	1,363.00	0.00



Another Example Allowable Use Supporting Document

Sept to Dec 2022

Allowable Use:

Unique Needs Activities--$10,646
Salary/Benefits for Para $10,646.88

Supplies--$77
Disinfectant Supplies, Eakes $54.72 + $22.32

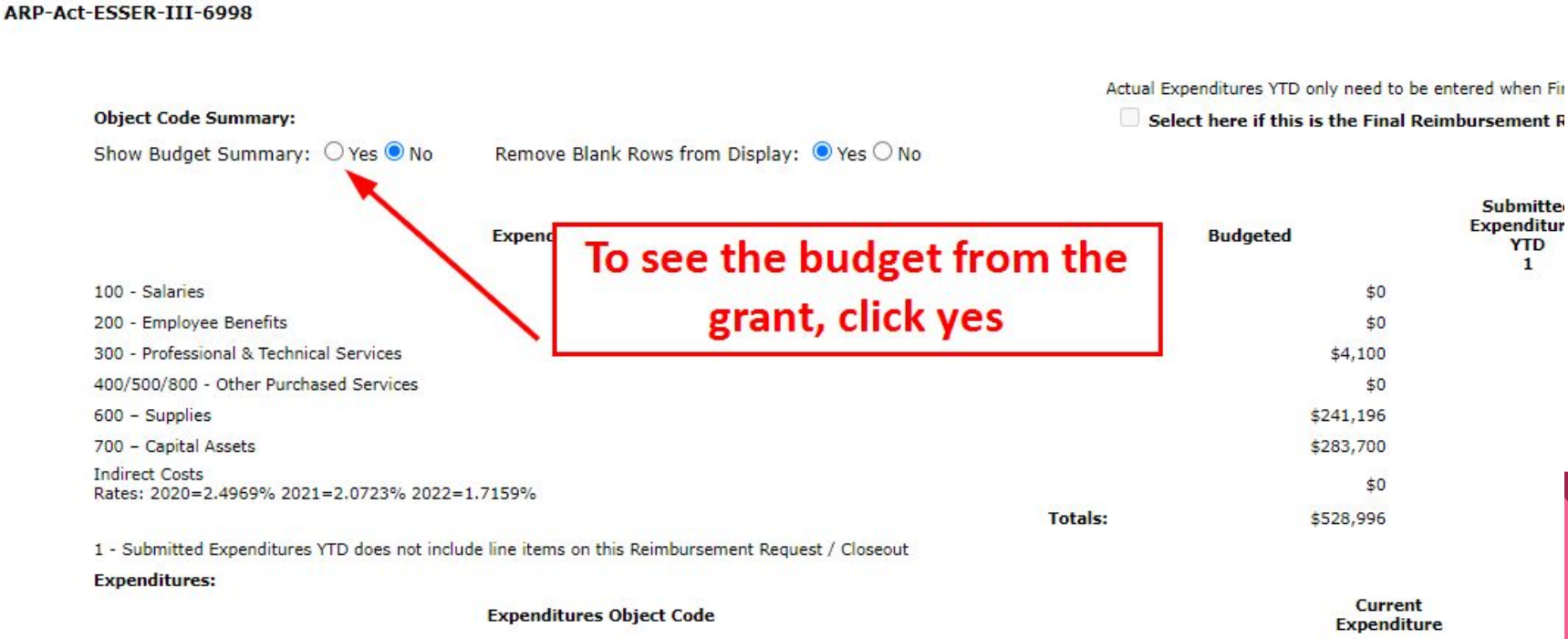
Mental Health--$11,405
ESU8, Mental Health Services $3,801.60 + $3,801.60 + $3,801.60

Renewal & Acceleration--$21,548
ESU8, Professional Development $80 + $80 + $40
Savvas, Curriculum $3,563.46
Core Knowledge, Curriculum $17,784.42

Other Activities--$17,130
Salary/Benefits for Custodian $17,129.86

Helpful Hint

If you need to see what you have budgeted in the grant, click YES to show budget summary



This table can help you match the function codes with the allowable uses. *Just a helpful hint, you don't have to use this feature*

Allowable Uses

Actual Expenditures YTD only need to be entered when Financial Report is required

Select here if this is the Final Reimbursement Request

Remove Blank Rows from Display: (•) Yes ( ) No

Note: The following table shows amounts from the last approved budget for this program.

Activity Description	100 - Salaries	200 - Employee Benefits	300 - Professional & Technical Services	400/500/800 - Other Purchased Services	600 – Supplies	700 – Capital Assets	TOTAL
ESEA Authorized Activites					1,800	14,000	15,800
Supplies					40,462		40,462
Technology					40,000		40,000
Mental Health Services and Supports			4,100		2,400		6,500
Renewal and Acceleration					106,534		106,534
Facility Repairs and Improvements						42,787	42,787
Air Quality						66,413	66,413
Other Activities					50,000	160,500	210,500
Total Direct Costs			4,100		241,196	283,700	528,996
Total Budget							528,996

Object Codes

Enter whole dollar amounts only

Expenditure Object Code	Budgeted					
100 - Salaries						$0
200 - Employee Benefits						$0
300 - Professional & Technical Services	$4,1					053)
400/500/800 - Other Purchased Services	$0	$0	$0	$0	$0	$0
600 – Supplies	$241.196	$178.318	$0	$62.878	$0	($178.318)

This will now show you what you have on your budget page in the grant & help with which AU items go under the function codes

Reimbursement Request – Top Chart

In the Actual Expenditures YTD Column - the amounts should be:

Prior submitted expenditures (already reimbursed) + the current RR expenditures that are being submitted right now!

ARP-Act-ESSER-III-6998

Actual Expenditures YTD only need to be entered when Financial Report is required

Object Code Summary: ☐ **Select here if this is the Final Reimbursement Request**

Show Budget Summary: ○ Yes ◉ No Remove Blank Rows from Display: ◉ Yes ○ No

Enter whole dollar amounts only

Expenditure Object Code	Budgeted	Submitted Expenditures YTD 1	Scheduled Payments YTD	Remaining for Expenditure/ Payment	Actual Expenditures YTD	(Overpaid)/ Underpaid
100 - Salaries	$210,520	$19,244	$0	$191,276	$ 13529	($5,715)
200 - Employee Benefits	$60,000	$11,590	$0	$48,410	$ 7847	($3,743)
300 - Professional & Technical Services	$24,000	$0	$0	$24,000	$ 0	$0
400/500/800 - Other Purchased Services	$54,200	[illegible]	$0	$54,200	$ 0	$0
600 – Supplies	$173,330	$22,068	+ current RR =	[illegible]	$ 81686	$59,618
700 – Capital Assets	$287,000	[illegible]	$0	$254,781	$ 0	($32,219)
Indirect Costs Rates: 2020=4.0076% 2021=2.7204% 2022=1.3096%	$12,664	$0	$0	$12,664	$ 0	$0
Totals:	$821,714	$85,121	$0	$736,593	$103,062	$17,941

1 - Submitted Expenditures YTD does not include line items on this Reimbursement Request / Closeout

Expenditures:

Expenditures Object Code	Current Expenditure	Date	Delete
100 - Salaries	$ 13529	March 2022	☐
200 - Employee Benefits	$ 7847	March 2022	☐
600 – Supplies	$ 81686	March 2022	☐
Total Expenditures:	$103,062		

Reimbursement Request – Top Chart - (Overpaid)/Underpaid

The (Overpaid)/Underpaid Column will auto-populate the payment amount.

ARP-Act-ESSER-III-6998

THIS COLUMN IS IMPORTANT!

Actual Expenditures YTD only need to be entered when Financial Report is required

Object Code Summary: ☐ **Select here if this is the Final Reimbursement Request**

Show Budget Summary: ○ Yes ◉ No Remove Blank Rows from Display: ◉ Yes ○ No

Enter whole dollar amounts only

Expenditure Object Code	Budgeted	Submitted Expenditures YTD 1	Scheduled Payments YTD	Remaining for Expenditure/ Payment	Actual Expenditures YTD	(Overpaid)/ Underpaid
100 - Salaries	$210,520	$19,244	$0	$191,276	$ 13529	($5,715)
200 - Employee Benefits	$60,000	$11,590	$0	$48,410	$ 7847	($3,743)
300 - Professional & Technical Services	$24,000	$0	$0	$24,000	$ 0	$0
400/500/800 - Other Purchased Services	$54,200	$0	$0	$54,200	$ 0	$0
600 – Supplies	$173,330	$22,068	$0	$151,262	$ 81686	$59,618
700 – Capital Assets	$287,000	$32,219	$0	$254,781	$ 0	($32,219)
Indirect Costs Rates: 2020=4.0076% 2021=2.7204% 2022=1.3096%	$12,664	$0	$0	$12,664	$ 0	$0
Totals:	$821,714	$85,121	$0	$736,593	$103,062	$17,941

1 - Submitted Expenditures YTD does not include line items on this Reimbursement Request / Closeout

Expenditures:

Expenditures Object Code	Current Expenditure	Date	Delete
100 - Salaries	$ 13529	March 2022	☐
200 - Employee Benefits	$ 7847	March 2022	☐
600 – Supplies	$ 81686	March 2022	☐
Total Expenditures:	$103,062		

Program Specific Table

Program Specific Table: Indicate Allowable Use (YTD information only displays data on the Final Reimbursement Request):

Allowable Use	Public Amount	Public Y-T-D
1. Administration		
2. ESEA Authorized Activities		
3. Coordination of Response Efforts		
4. Leader Resources		
5. Unique Needs Activities		
6. Preparedness and Response Efforts		
7. Training and Professional Dev		
8. Supplies		
9. Long-term Closures		
10. Technology	8325	
11. Mental Health Services and Supports	15526	
12. Summer Learning & Afterschool		
13. Renewal and Acceleration		
14. Facility Repairs & Improvements	96134	
15. Air Quality	73323	
16. Other Activities		
17. Public Health Protocols		
Indirect Costs		
Total:	$193,308	$0

Public Y-T-D column will auto-populate on a FINAL RR.

Enter expenditure amounts and save prior to subm

Reimbursement Requests - Is it too early to start submitting?

- **NO–It is NEVER too early to submit a request.**
- **IF THE DISTRICT IS ASKING FOR REIMBURSEMENT THE INFORMATION MUST BE INCLUDED IN THE GRANT.**
  - **Example: District asked for reimbursement for computers but AU #10 is not selected and they are not on the Operational Equipment page…An amendment must be done!**
  - **Example: District asked for reimbursement for curriculum materials, but in AU #13 there is no mention of curriculum material purchases…An amendment must be done!**

Reimbursement Requests (RR)

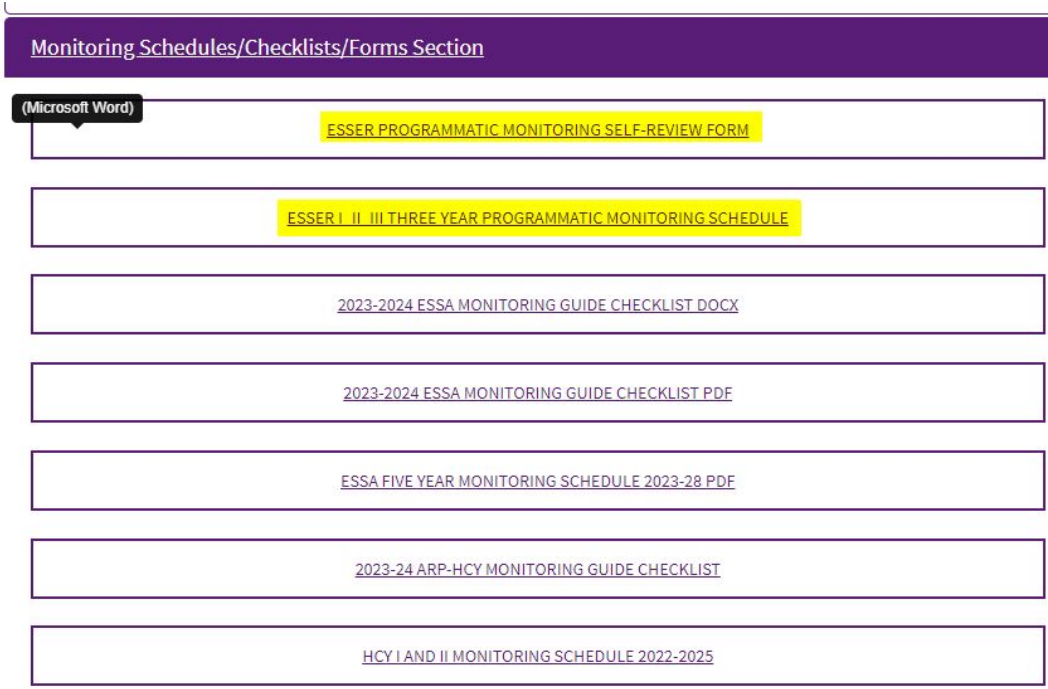
- Submit Early and Submit Often
  - If you have spent some or all of the allocations submit a RR NOW!
  - Flood of RR’s occurs after September 30th and then everything is crazy and very backlogged.
  - Do it sooner if possible!

Final Reimbursement Request (RR)

- Again…don’t wait until the last minute. Do it when the money is fully spent.
- Do NOT return funds. We want you to spend them all. Having issues spending them…call the Federal Programs Team and we will help you think through possibilities. Any money returned must go back to USED.
- When submitting your Final RR **ALWAYS** upload the Year to Date (YTD) Reports for ESSER III - 6998 all of the grant years.

Monitoring

- All districts will perform a self review/ desk audit for all 3 rounds of ESSER
  - Only 9 questions
- This desk audit is a 3-year cycle.
  - IF you were monitored last year, you have completed this.
  - If not, you will be audited this year or next year.
- The schedule and documents needed can be found on our website.



FAQ's

I submitted a reimbursement request that is not yet final approved, can I submit another one?

Yes! - You can submit a new RR even if a previous one is not yet approved. However, the budget numbers won't reflect the previous payments. You also won't be able to mark it final if previously submitted rr's are not approved

I was not the superintendent when the grant decisions were made, do I still have to do the desk audit?

- *Yes. The desk audit for monitoring must be completed.*

Our district used ESSER funds for an optional training for staff, we had over 100 people attend. Do I need to list all of them in the grant?

- *Yes, but you can upload a spreadsheet or a payroll record for people who attended.*

What is the turn around on RR's? How soon can we expect funds to show up in our account?

- *Right now, it is taking 3-4 months for RR's to be processed. If you are in a dire cash flow situation, contact Sara Leber.*

Can preschool programs go towards #13 Learning loss?

- *Yes, funds can go towards Preschool for learning loss.*

Where can I see how much I have left in the ESSER III Grant?

- *Click on "payments" on the GMS landing page, it will take you to a screen that breaks down payments*

Question Time/Breakout Rooms if Needed

Questions?

	Beth Wooster	Administrator	**beth.wooster@nebraska.gov**	**402-310-1390**
ESU 3 & 19	**Dottie Heusman**	Title I Director & Assistant Administrator	**dottie.heusman@nebraska.gov**	**402-219-4802**
ESU 5, 7, 8, & 9	**Jim Kent**	Title I-A, Title II-A, Nonpublic Ombudsman	**jim.kent@nebraska.gov**	**402-405-6456**
ESU 10, 11, & 17	**Ann Carmoney**	Title I-A, Title I-D, McKinney-Vento, REAP	**ann.carmoney@nebraska.gov**	**402-525-7109**
ESU 1, 2, & 16	**Amanda Noonan**	Title I-A, School Improvement	**amanda.noonan@nebraska.gov**	**402-405-4616**
ESU 13 & 15	**Julie Otero**	Title III and English Learner Director	**julie.otero@nebraska.gov**	**402-405-5212**
ESU 4 & 6	**Anne Hubbell**	Title III EL & IE Specialist	**anne.hubbell@nebraska.gov**	**402-405-7017**
	Rhonda Wredt	Office Associate	**rhonda.wredt@nebraska.gov**	**531-510-8773**
	Sara Leber	Director of Grants Management	**sara.leber@nebraska.gov**	**402-890-8977**
	Jackie Maly	ESSER Reimbursements	**jackie.maly@nebraska.gov**	**402-580-3184**

Thank You for Attending
Have a Great Day!