

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

DEPARTMENT OF EDUCATION

GMS Access Select

Select Fiscal Year: 2021

2025
2024
2023
2022
2021

Click to view Funding Su

Created	Application Name	Revision	Status	Date	
Formula Grant	2021				
Early Childhood Endowment	2020				
	2019				
	2018				
Perkins Consolidated-6720	2017	Amendment 1	Final Approved	5/21/2021	Open
	2016				
SPED IDEA Consolidated-64	2015	Amendment 1	Final Approved	10/19/2021	Open
	2014				
Migrant-TitleIC-6915	2013	Original Application	Final Approved	1/19/2021	Open
	2012				
ESSA Consolidated - 6201	2011	Amendment 1	Final Approved	10/21/2021	Open
	2010				
CRRSA ESSER II Fund Grant	2009	Amendment 2	Final Approved	11/28/2023	Open
Application - 6997	2008				
American Rescue Plan - ARF	2007	Amendment 3	Final Approved	7/27/2023	Open
III Grant Application - 6998	2006				

Consolidated Plan

Application Name	Revision	Status	Date
Support Services - Flex Funding - School Age-1125			

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

American Rescue Plan - ARP
- ESSER III Grant Application
- 6998

Original Application ▼

[VIEW APP](#)
Final
Approved
[View GAN](#)

6/15/2021

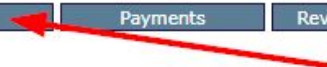
Open

Amend

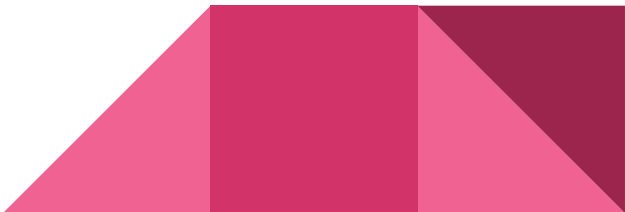
Payments

Review Summary

Delete Application



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.

Overview	Allocations/Contact Information	Program Information	Staff/Equipment	Budget	Assurances/GEPA	Amendment Description	Submit	Application History	Page_Lock Control	Application Print
Budget Detail					Budget Summary					

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.

Paid to Date Amounts	100 - Salaries	200 - Employee Benefits	300 - Professional & Technical Services	400/500/800 - Other Purchased Services	600 - Supplies	700 - Capital Assets	Indirect Cost
	\$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

Overview	Allocations/Contact Information	Program Information	Staff/Equipment	Budget	Assurances/GEPA	Amendment Description	Submit	Application History	Page_Lock Control	Application Print
Budget Detail				Budget Summary						

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

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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):

Overview	Allocations/Contact Information	Program Information	Staff/Equipment	Budget	Assurances/GEPA	Amendment Description	Submit	Click to Return to Menu List / Sign Out
Allowable Uses							Intent and Purpose	Applica Hist

American Rescue Plan (ARP) ESSER III Grant Funds - Intent and Purpose

Public Education

1. Describe how the District engaged stakeholders in meaningful consultation on the Plan for Use of Fund. **Answers must be detailed.** Stakeholders must include, but are not limited to: students, families, school and district administrators (including special education ad school staff and their unions, Tribes, civil rights organizations (including disability rights organizations), and stakeholders representing the interests of children with disabilities, English learners, children experiencing homelessness, children and youth in foster care, m underserved students

(1 of 2500 maximum characters used)

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.**

Overview	Allocations/Contact Information	Program Information	Staff/Equipment	Budget	Assurances
Allowable Uses					

American Rescue Plan (ARP) ESSER III Grant - Allowable Uses

Use of Funds: A local educational agency (LEA) that receives funds under this title may use the funds for one or more of the following 17 areas. Please indicate the function code(s) when completing the budget detail.

☐ 1. Administration: Only reasonable and necessary for administering the grant. Time and effort will be required. If administrative funds are being used, it

☒ 2. Any activity authorized by the ESEA of 1965, including the Native Hawaiian Education Act and the Alaska Native Educational Equity, Support, and Assistance Act of 2006 (20 U.S.C. 2301 et seq.) ("the Perkins Act"), or subtitle B of Title VII of the McKinney-Vento Homeless Assistance Act of 2002 (42 U.S.C. 11411 et seq.) ("the McKinney-Vento Act").

Explanation/Description (78 of 500 maximum characters used)

YOU MUST DELETE THE INFORMATION IN THIS BOX FIRST. THEN UNCHECK THE NUMBER! |

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

☐ **Program Information Page**

☒ 10. Purchasing educational technology (including hardware, software, and connectivity) and substantive educational interaction between students and their classroom instructors include assistive technology or adaptive equipment.

Explanation/Description (137 of 500 maximum characters used)
We will be purchasing new curriculum with allocated funds and technology to

☒ 11. Providing mental health services and supports.

Explanation/Description (111 of 500 maximum characters used)
A counselor will be counseling at the school 2 days per week in the 21-22 sch

☐ 12. Planning and implementing activities related to summer learning and supplemental during the summer months and addressing the needs of low-income students, children homelessness, and children in foster care.

☒ 13. Addressing learning loss among students, including low-income students, children experiencing homelessness, and children and youth in foster care, of the local education

(A) Administering and using high-quality assessments that are valid and reliable meeting students' academic needs, including through differentiating instruction
(B) Implementing evidence-based activities to meet the comprehensive needs
(C) Providing information and assistance to parents and families on how they
(D) Tracking student attendance and improving student engagement in distance

Explanation/Description (166 of 500 maximum characters used)
New curriculum will be purchased to meet NE state standards and to replace

☐ 14. School facility repairs and improvements to enable operation of schools to reduce support student health needs.

☐ 15. Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve mechanical heating, ventilation, and air conditioning systems, filtering, purification and replacement.

☒ 16. Other activities that are necessary to maintain the operation of and continuity of the local educational agency.

closures, including under the Indian Federal, State

Budget Page

If the District is budgeting funds for s
On the Original Application, you selected Reim

American Rescue Plan (ARP) ESSER III G	
Function Code	
10-Technology	▼
11-Mental Health Services and Supports	▼
13-Renewal and Acceleration	▼
16-Other Activities	▼
	▼
	▼
Sub Total	

Create Additional Entries

***** TOTALS *****

Determining Maximum Indirect Cost allow

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	0.00	3,500.00	-3,500.00	0.00
04/06/2023	AP	377			April2023	Prestige Group Inc	0.00	0.00	3,500.00	0.00
04/10/2023	AP	379		022787	April2023	Prestige Group Inc				
06/15/2023	GL	549								
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.				
02/14/2022	AP	274		021706	s425890	IXL Learning, Inc.				
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	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

and e

Program Information Page

☒ 10. Purchasing educational technology (including hardware, software, and in regular and substantive educational interaction between students and disabilities, which may include assistive technology or adaptive equipment)

##

Explanation/Description (137 of 500 maximum character)

We will be purchasing new curriculum with allocated funds and

##

☒ 11. Providing mental health services and supports.

##

Explanation/Description (135 of 500 maximum character)

Contracting with a counselor - they will be counseling at the school

Another Example

Allowable Use

Supporting Document

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

ARP-Act-ESSER-III-6998

Object Code Summary:

Show Budget Summary: ☐ Yes ☒ No

Remove Blank Rows from Display: ☒ Yes ☐ No

Actual Expenditures YTD only need to be entered when Final

☐ Select here if this is the Final Reimbursement Request

100 - Salaries
200 - Employee Benefits
300 - Professional & Technical Services
400/500/800 - Other Purchased Services
600 - Supplies
700 - Capital Assets
Indirect Costs
Rates: 2020=2.4969% 2021=2.0723% 2022=1.7159%

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

Expenditures:

Expenditures Object Code

To see the budget from the grant, click yes

Budgeted

Submitted
Expenditures
YTD
1

\$0

\$0

\$4,100

\$0

\$241,196

\$283,700

\$0

Totals:

\$528,996

Current
Expenditure

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 Activities					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

Expenditure Object Code

- 100 - Salaries
- 200 - Employee Benefits
- 300 - Professional & Technical Services
- 400/500/800 - Other Purchased Services
- 600 - Supplies

Budgeted

Enter whole dollar amounts only						
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						
\$4,100	\$0	\$0	\$0	\$0	\$0	\$0
\$241,196	\$178,318	\$0	\$62,878	\$0		(\$178,318)

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	\$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	\$12,664	\$0	\$0	\$12,664	\$0	\$0
Rates: 2020=4.0076% 2021=2.7204% 2022=1.3096%						
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	<input type="checkbox"/>
200 - Employee Benefits	\$7847	March 2022	<input type="checkbox"/>
600 - Supplies	\$81686	March 2022	<input type="checkbox"/>

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

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

**THIS
COLUMN
IS IMPORTANT!**

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
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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)
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200 - Employee Benefits	\$7847	March 2022	<input type="checkbox"/>
600 - Supplies	\$81686	March 2022	<input type="checkbox"/>
Total Expenditures:	\$103,062		

Program Specific Table

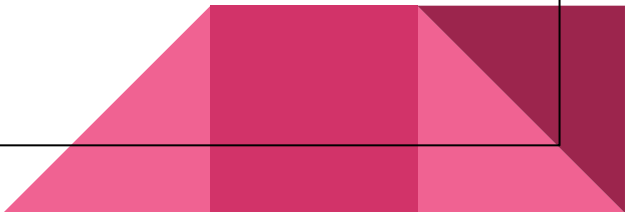
Program Specific Table: Indicate Allowable Use (YTD information only displays data on the Final Reimbursement Request):

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 submit

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!

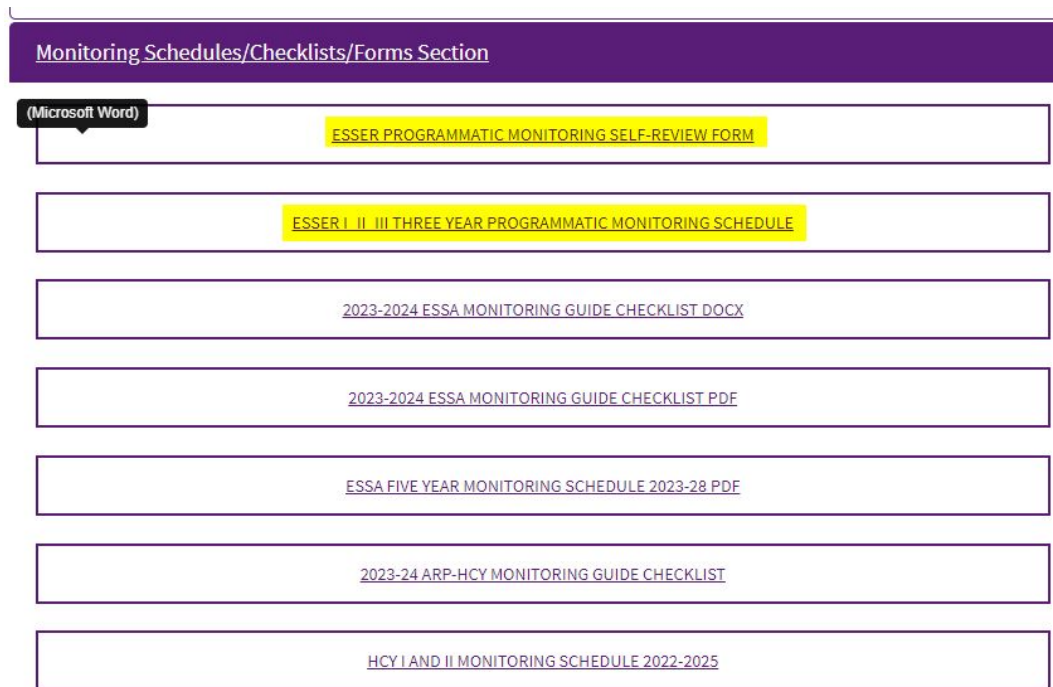


Final Reimbursement Request (RR)

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

Thank You for Attending
Have a Great Day!

