



Department of
Education

Technical Application Guide:

Elementary and Secondary School
Emergency Relief Fund 2.0 (ESSER Fund 2.0)

Tennessee Department of Education | [Updated June 2023](#)



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Introduction

The Elementary and Secondary School Emergency Relief Fund (ESSER Fund 1.0) enacted under the Coronavirus Aid, Relief, and Economic Security Act (CARES) Act provided an economic stimulus to individuals, businesses, and schools in Spring 2020. The U.S. Department of Education (ED) identified key focus areas for CARES funding, as well as reporting and data collection aligned with these areas. On Dec. 27, 2020, the ESSER Fund 2.0 under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021, Public Law 116-260, was enacted to provide additional economic stimulus. The content of this technical application guide will focus on ESSER Fund 2.0.

Allowable uses of funds for local educational agencies (LEAs) include but are not limited to*:

- 1. Addressing Learning Loss:** Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care, of the local educational agency, including—
 - (A) Administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiating instruction.
 - (B) Implementing evidence-based activities to meet the comprehensive needs of students.
 - (C) Providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment.
 - (D) Tracking student attendance and improving student engagement in distance education.
- 2. Addressing Learning Acceleration:** Addressing learning acceleration among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care.
- 3. Addressing Facility Needs and Deferred Maintenance:** such as school facility repairs and improvements to enable the operation of schools to reduce the risk of virus transmission and exposure to environmental health hazards, and to support student health needs. Additionally, the inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification, and other air cleaning, fans, control systems, and window and door repair and replacement.
- 4. Purchasing Education Technology:** such as purchasing hardware and/or software and addressing connectivity issues to support online/distance learning.
- 5. Providing Summer Learning and Supplemental After School Programs:** such as providing opportunities for learning acceleration based on student need/learning gaps, including online/distance learning.
- 6. Planning for Long-Term Closures:** such as providing meals to eligible students, conducting professional development opportunities to provide education services during closures, providing guidance for carrying out requirements under IDEA, and/or planning to ensure other educational services can continue to be provided consistently with all federal, state, and local requirements.
- 7. Addressing the Unique Needs of Special Populations:** such as providing guidance for carrying out requirements under IDEA, providing teletherapy services for students, and providing virtual instructional tools and resources designed to support English language development.
- 8. Providing Mental Health Supports:** such as conducting wellness checks, providing professional development for teachers, conducting teletherapy sessions with students, counseling and mental

health supports, and conducting training for school personnel on suicide prevention, trauma, and related topics.

9. Conducting Other Necessary Activities: such as taking necessary steps to maintain the operation of services, continuing to employ staff, coordinating activities, or providing principals and school leaders with necessary resources. **Note:** *Items in this category will require a more detailed rationale/support.*

** Including allowable uses of funds authorized under ESEA, CTE, IDEA, Adult Education, and McKinney-Vento.*

The department will determine LEA allocations based on each LEA's FY20 Title I poverty counts. The ESSER Fund 2.0 application must be completed by each LEA to receive the allocated funding. The application must be reviewed and approved by the state education agency (SEA), the Tennessee Department of Education (department). The ESSER Fund 2.0 is federal education funding, and therefore the fiscal regulations of Education Department General Administrative Regulations (EDGAR) and Office of Management and Budget (OMB) Guidance apply to implementation including but not limited to procurement, record keeping, and disposition.

The ESSER Fund 2.0 application can be accessed through the department's online grants management system, ePlan (<https://eplan.tn.gov>). LEAs use ePlan to access state Basic Education Program (BEP) and federal funds (formula and competitive), develop required LEA and school plans, upload compliance documents, and submit funding reimbursement requests.

This guide provides ePlan users with instructions and best practices for the accurate completion of the ESSER Fund 2.0 application to ensure the availability of funds.

Updates for the reopening of the application in August 2023 are found in the blue text in this guide.

ePlan User Access

All users must have the correct ePlan user access role to access and complete the ESSER Fund 2.0 application. Users with existing ePlan access can check their current user access roles. To view existing access, visit ePlan.tn.gov, navigate to the *Address Book* and *LEA Role Contacts*, and view who is listed with the **LEA Elementary and Secondary School Emergency Relief (ESSER) 2.0 Director** role. Users who had the LEA Elementary and Secondary School Emergency Relief (ESSER) Director or LEA Consolidated Director roles prior to Jan. 14, 2021, were automatically assigned the ESSER 2.0 Director role.

New ePlan users and existing ePlan users who need the new **ESSER 2.0 Director** User Access role must request the additional role using the [ePlan User Access Form for LEAs](#). Access the form by navigating to eplan.tn.gov > [TDOE Resources](#) > User Access Forms > [ePlan User Access Form for LEAs](#). Users do not need to log in to ePlan to access *TDOE Resources* in ePlan. Follow the instructions on the *User Access Form*, then email the completed form to ePlan.Help@tn.gov to request additional access roles. User access requests may take up to two business days to process. Users will receive an email reply when access has been granted.

Below are the roles and the order of the status levels specific to the ESSER Fund 2.0 application process.

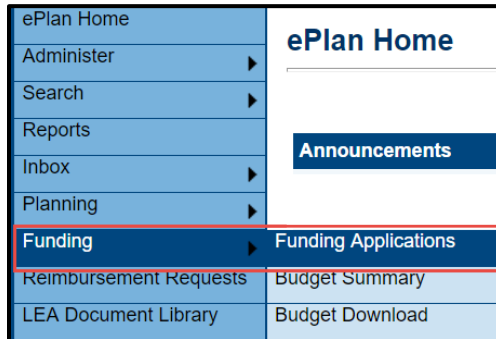
ePlan Role	ePlan Function
LEA ESSER 2.0 Director (Users with the Consolidated Director role were automatically assigned this new role) LEA Fiscal Representative LEA Authorized Representative	Click Draft Started (or Revision Started for revisions) Respond to application questions, enter budgets
LEA Consolidated Update (Other LEA project directors)	Respond to application questions and enter budgets
LEA ESSER 2.0 Director	Click Draft Completed (or Revision Completed for revisions)
LEA Fiscal Representative (CFO or treasurer)	Click LEA Fiscal Representative Approved (or LEA Fiscal Representative Not Approved) (may also request funds after the ESSER Fund application is approved)
TDOE ESSER Application Director (FPO & OCFO project directors)	Click FPO Leadership Approved (or FPO Leadership Not Approved)
LEA Authorized Representative (Director of Schools)	Click LEA Authorized Representative Approved (or LEA Authorized Representative Not Approved)

After each status change, ePlan automatically sends a notification email to all users in the LEA who have the ePlan role in the next step in the process. For example, after the *LEA ESSER 2.0 Director* clicks *Draft Completed*, ePlan automatically sends an email to all users in the LEA who have the role of *LEA Fiscal Representative*. Once the LEA receives the notification email that the ESSER Fund application has been *FPO Leadership Approved*, LEAs must complete the last step, *LEA Authorized Representative Approved*, for allocations to become available for reimbursement.

ESSER Fund 2.0 Application Access

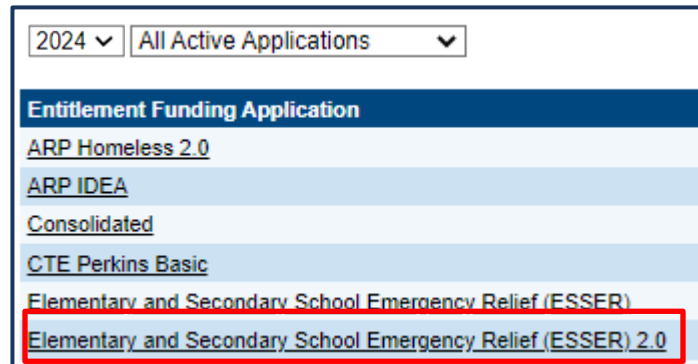
The ESSER Fund 2.0 application is not visible to LEAs until the department loads funding allocations in ePlan.

Once it is available, navigate to the ESSER Fund 2.0 application from the ePlan homepage by hovering your mouse over the **Funding** tab on the left menu bar, then selecting **Funding Applications**.

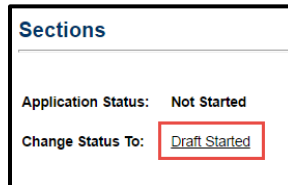


Select the desired fiscal year (**2024**) in the upper left corner of the screen. Funding applications are stored in ePlan according to the **state fiscal year**. For example, **2024** indicates the **2023–24** school year.

Click **Elementary and Secondary School Emergency Relief (ESSER) 2.0 application** to access the application.



Once the department starts the draft, users with the following access may edit the application: (1) *LEA ESSER 2.0 Director*, (2) *LEA Fiscal Representative*, and (3) *LEA Authorized Representative*.



General ePlan Functionality in the ESSER Fund 2.0 Application

Sections Page

Access each section of the ESSER Fund 2.0 application from the [Sections](#) page. For easy navigation, users may return to the [Sections](#) page by going to the **Funding** tab on the ePlan blue menu bar and selecting **Sections**.

To submit the ESSER Fund 2.0 application when complete, click the **Messages** link on the [Sections](#) page in the column labeled *Validation*. This link provides an overview of the validations that ePlan is running behind the scenes.



Description (View Sections Only View All Pages)	Validation	Print <input type="checkbox"/> Select Items
All	Messages	Print
[-] Cover Page		Print
Cover Page		Print

Items marked *Warning* are validations that users are not required to address prior to submitting the ESSER Fund 2.0 application. Examples of warnings are not uploading an optional related document or budgeting an entire allocation.

Items marked *Error* are incorrect, and users **must** address each one before submitting the ESSER Fund 2.0 application.

- Click on the link to the left of the word *Error* to go to the identified page to make corrections. If the LEA does not address all *Error* validations, ePlan will not allow a user to submit the application.

Examples of errors are (1) budgeting for more than the allocation, (2) budgeting more indirect cost than is allowable, (3) not budgeting in a section where there is an allocation, (4) not uploading a required related document, and (5) not responding to a required question.

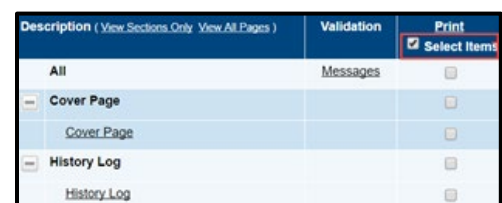
- Once the user clears all errors, the user with *LEA ESSER Fund 2.0 Director* access must click **Draft Completed** at the top of the [Sections](#) page.
- This generates an email to the *LEA Fiscal Representative* who must review the draft and click **LEA Fiscal Representative Approved** (or **Not Approved**) at the top of the [Sections](#) page.
- Once approved by the LEA Fiscal Representative, an email will be sent to the **LEA Authorized Representative** who must review the draft and click **LEA Authorized Representative Approved** (or **Not Approved**) at the top of the [Sections](#) page.

When an application is submitted in the status of **LEA Authorized Representative Approved**, an email notification is sent to the LEA's FPO Divisional Coordinator. A current [FPO Divisional Coordinators Map](#) can be found by navigating to eplan.tn.gov > [TDOE Resources](#) > TDOE Support Teams (Consultant Maps) > [FPO Divisional Coordinator Map for ESSER Funds 2022.07.15](#).

Printing in ePlan

Users may print or download a PDF from the [Sections](#) page.

- To print the entire application, click the **Print** link across from the word *All* at the top of the [Sections](#) page. Note that a print request does not include any uploaded related documents.
- To print a single page, click on the **Print** link across from the name of the page.
- To print an entire section, click on the **Print** link to the far right of the section name. In the example below, the user is printing the entire **Program Details** section of the ESSER Fund 2.0 application.
- To choose multiple pages, check the **Print Select Items** box at the top of the print column to select more than one page. The **Print** links appear as checkboxes. Select all text boxes for the desired print request.



Description (View Sections Only View All Pages)	Validation	Print <input checked="" type="checkbox"/> Select Items
All	Messages	<input type="checkbox"/>
[-] Cover Page		<input type="checkbox"/>
Cover Page		<input type="checkbox"/>
[-] History Log		<input type="checkbox"/>
History Log		<input type="checkbox"/>

- Select the checkboxes and click **Print** at the top of the column.
- The **Print Request** screen pops up. If necessary, users may rename their print job here.
- Click **Print**.
- The **Generating Document** screen appears. The system takes 20–30 seconds to generate the print job. For larger files, expect an email from the ePlan system when the file is ready to download.
- After ePlan generates the print file, click **Return to Funding Applications**.
- A PDF generates and appears at the top of the page from the **TDOE Resources** menu item in ePlan. The PDF link remains in **TDOE Resources** for five (5) days. Users may use the **Delete** links to remove any print jobs if desired.

TDOE Resources			
Below is your list of Print Requests.			
Print Request Name	Request Date	Expiration Date	
My LEA Contacts Page	4/23/2020 2:28:48 PM	4/28/2020 2:28:48 PM	Delete

History Log

The *History Log* documents status changes along with the name of the user who prompted the change and the date of the change. Use it to review who submitted or reviewed an application or the date when it was last approved or returned.

- Users may place a note in the *History Log* by clicking on the **Create Comment** link. Use **Create Comment** with caution, as comments remain part of the application’s permanent record and are viewable by the public on approved applications.
- To create a comment, click on **Create Comment**. A narrative box appears. The user may type or paste a comment in the narrative box. Once the comment is complete, click **Save and Go To > Current Page** at the top of the screen to save.

Cover Page

An LEA user must enter the following information:

- The LEA ID number and LEA name
- The LEA official address, phone number, and LEA website address
- Contact information for the director of schools and ESSER Fund 2.0 application Point of Contact
- The LEA DUNS and UEI numbers

If any information on this page changes within the school year, an LEA user must update this page.

Related Documents

The ESSER Fund 2.0 application includes a page that provides links to upload external related documents, called Related Documents. These documents are optional for LEAs unless otherwise noted.

The *Document Template* column provides links to download templates or forms for application items, if applicable. If *N/A* appears in this column, there is no required template for that specific item. Upload content in any format.

- Download the document template (if applicable), complete the document, and click the **Upload New** link to begin the upload.
- Click the **Choose File** button to browse for the document.
- Upload the document and type a name for the document.
- Click **Create** to upload the document.

For the ESSER Fund 2.0 application, upload the following documents:

- **LEA Planning Documents (optional)**
- **Charter School Planning Overview (required for applicable LEAs)**

ESSER Fund 2.0 Checklist

LEAs must review the ESSER Fund 2.0 Application Checklist for general checklist comments from each application reviewer, if applicable, and for the program section.

- After the LEA submits the application, the department reviews the application and marks each section as **OK**, **Not Applicable**, or **Attention Needed**. If the application contains no items that are marked as *Attention Needed*, the application is approvable.
- If the application contains items that are marked as **Attention Needed**, the application will be returned to the LEA with a status of not approved. The LEA will review the checklist for items that are marked *Attention Needed* and make the necessary changes to those items. Only the checked items in the areas marked *Attention Needed* need correction. Each section marked **Attention Needed** also has a place where the department may provide notes to explain items needing attention. The LEA should check for notes and additional comments.
- Once the LEA has made the necessary adjustments, the LEA resubmits the application for approval. If the department determines that the area is correct, **Attention Needed** will be changed to **OK** by FPO leadership. If the items needing attention still have not been corrected, the application will be returned to the LEA with a status of **Not Approved**.
- Applications that contain no items that are marked **Attention Needed** will be approved.

Each section will be designated with one of these statuses:

- **Not Reviewed**: No review occurred.
- **OK**: The section has no corrections and is approvable.
- **Coordinator Reviewed**: The section has been reviewed by the coordinator.
- **Attention Needed**: The section has items that need to have corrections completed.

Revisions

After approval of the ESSER Fund 2.0 application, the LEA may revise the application to amend one or more budget or program items.

- To begin a revision, users with the role of *LEA ESSER Fund 2.0 Director*, *LEA Fiscal Representative*, or *LEA Authorized Representative* may click **Revision Started** at the top of the Sections page.

When the ESSER Fund 2.0 application is in **Revision Started** status, users may make edits to all programs in the application as needed. **LEAs should note these edits as Revision- Date (ex. Revision-7.11.23) to assist in the review process.**

The application process flows in the same manner as the original submission. Until full approval, budget changes do not move into the reimbursement screens.

- Access changes made to an approved application are from the Sections page.
- Users may view any changes made to the application as part of a revision on the generated **Details** link in the **Revision** column on the Sections page.

Application Status: **LEA Authorized Representative Approved**

Change Status To: Revision Started
 OR
 FER Draft Started

Description (View Sections Only View All Pages)	Revision	Validation	Print <input type="checkbox"/> Select Items
All	Details	Messages	Print
[-] Cover Page			Print
Cover Page			Print
[-] History Log			Print
History Log			Print
Create Comment			
[-] Allocations	Details		Print
Allocations	Details		Print
Remaining \$827,000.00			

To view the original application or a prior revision, from the dropdown menu on the Funding Application screen, choose the menu item for **All Approved Applications**.

The page displays all former revisions (approved only).

Note: If there is a current application in progress (not approved), it does not appear in this list. After reviewing prior revisions, remember to return the dropdown selection to **All Active Applications**.

Funding Applications	
Alamo (171) Public District - FY 2017	
2017 ▾	All Approved Applications ▾ All Active Applications All Approved Applications Last Approved Applications
Entitlement	Revision
Consolidated	4
Consolidated	3
Consolidated	2
Consolidated	1
Consolidated	0

Budgeting in ePlan

The ePlan process for entering the ESSER Fund 2.0 application budget is consistent with all other grants in ePlan. Each LEA must have a department-approved budget in ePlan before requesting reimbursement.

Adding Budget Details on the Budget Page

- To access a budget, click the **Budget** link from the *Sections* page.
- For each budget line that the LEA plans to use, click **modify** located to the left of the account number to open the *Budget Detail* page for that line item.
- On the *Budget Detail* page for the line item, click **Add a Budget Detail**.
- For each Budget Detail,
 - The Account Number auto-populates for the line item that is being modified.
 - Select the appropriate line item number from the dropdown menu.
 - Identify the appropriate focus area and most appropriate school type.
 - **Note:** Salaries and their related benefits should be tagged to the same focus area.
 - If applicable, select the Optional Budget Tag(s).
 - **Optional Budget Tags are now available for the four ESSERF United States Department of Education categories. The use of these tags will allow the LEA a tracking method of activities that will be reported in the ESSERF data collection at a later date.**

Optional:	Select Tag ▾
Optional Program Code:	Select Tag
Location Code:	Addressing Physical Health and Safety Meeting Students' Academic, Social, Emotional, and Other Needs Excluding Mental Health Supports Mental Health Supports for Students and Staff
Quantity:	Operational Continuity and Other Allowed Uses

- Add a narrative description for each entry.
- Note:** All line items associated with TN ALL Corps must be tagged with the Optional Program Code: TN ALL Corps.
- ePlan auto-populates the Location Code field with the LEA's name and identification number.
- Enter the Quantity and Cost for the Budget Detail. The quantity is most commonly 1.00.
- ePlan auto-calculates the Line Item total as Quantity multiplied by Cost.
- Continue to add additional Budget Details as needed for the budget line item. To edit existing Budget Details, click the **pencil icon**. To delete an existing Budget Detail, click the **trash can icon**.
- Navigate back to the *Budget* page, and repeat this process for each budget line. ePlan auto-calculates the budget totals as budget items and details are entered. ePlan deducts the budgeted amounts from the awarded allocation.
- Once complete, confirm that the amount in the **Remaining** area at the bottom of the *Budget* page is \$0.00.

Budget Filtering:

- Users can filter Budget Details by Account Number, Line Item Number, Location Code, Tags, or Narrative status by using the filtering tool.

- The most useful way to use this tool is by selecting all **Account Numbers** and then filtering Budget Details by Tags.
- To use the Tags filter, users must select at least one **School Type** from the bottom of the filter list, and then at least one **Focus Type** tag.

Filtering - 3 out of 3 Budget Details match selected filters				Show All / Clear All
Account Number	Line Item Number	Location Code	Tags	Narrative
All	All	All	Focus Area: Addressing...	All
			School Type: No Tags S...	
			School Type: Charter S...	
			School Type: Tradition...	

Budget Expectations

Indicate full-time equivalents (FTEs) for all staff paid with grant funds within the budget narratives and match the FTEs within all other areas of the grant application. Items and amounts budgeted must be reasonable and necessary for the implementation of grant activities.

Major Function Codes

When placing expenditures within the budgets for all grants, use the following guidelines:

- **71100—Regular Instruction Program:** Expenditures for the direct instruction of students (K–12) in this major function (i.e., salaries and benefits for teachers and educational assistants; contracted services to provide direct instruction; and supplies, materials, and equipment used in direct instruction).
- **71150—Alternative Instruction Program:** Expenditures for direct instruction of students (K–12) in an alternative instructional setting.
- **71200—Special Education Program:** Expenditures for activities that provide learning experiences for students with special needs. Services include activities for varying needs, including educating the gifted and those with learning, emotional, and physical disabilities.
- **71300—Vocational Education Program:** Expenditures for instructional activities that provide students with the opportunity to develop knowledge, skills, and attitudes needed for employment in an occupational area; activities include training both in the classroom and in a supervised work environment.
- **72110—Attendance:** Expenditures for attendance services are activities designed to improve student attendance at school, which attempt to prevent or solve student problems involving the home, the school, and the community. Attendance also records and reports student information to the state for funding and other statistical needs. Major categories include personnel, benefits, supplies and materials, and other charges.
- **72120—Health Services:** Expenditures to provide physical and mental health services that are not direct instruction, including medical and nursing services (i.e., salaries and benefits for providing support for instructional programs in health matters; contracted services for health services for students; supplies, materials, and equipment to support health educators; and professional development [PD] costs).
- **72130—Other Student Support:** Expenditures for services to students such as attendance, health services, guidance, evaluation, and testing services for general education students, special education students, and vocational education students.
- **72210—Support Services/Regular Instruction Program:** Expenditures for assisting instructional staff in direct instruction for students (in grades K–12); this includes activities such as curriculum development, instructional media, coaching, child development, and staff professional development (PD) (i.e., salaries and benefits for staff providing instructional support services; contracted services for support services; supplies, materials, and equipment related to staff support services; and PD costs).

Note: Administrative expenditures for ESSER programs are typically included in 72210.

- 72215—*Support Services/Alternative Instruction Program*: Expenditures for planning, developing, and evaluating learning experiences for students in alternative learning environments. Activities include curriculum development, techniques of instruction, student development and understanding, and staff training.
- 72220—*Support Services/Special Education Program*: Expenditures for assisting instructional staff in planning, developing, and evaluating the process of providing learning opportunities to students with special needs (K–12 or ages 3–21). This includes activities such as curriculum development, instructional media, coaching, child development, and staff PD (i.e., salaries and benefits for staff providing instructional support services; contracted services for support services; supplies, materials, and equipment related to staff support services; and PD costs).
Note: *If it is a single contract with one provider (e.g., LeBonheur) for occupational therapy and physical therapy services, include in 72220.*
- 72230—*Support Services/Vocational Education Program*: Expenditures for career and technical education instructional staff support include activities to assist in planning, developing, and evaluating the process of providing learning experiences that allow students to develop the knowledge, skills, and attitudes needed for employment in an occupational area. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.
- 72250—*Education Technology*: Expenditures for technology services designed to provide internet and other technical services to support instruction, attendance, health, administration, testing, and other areas. Major categories include personnel, benefits, supplies, materials, and other expenses such as internet connectivity.
- 72410—*Office of the Principal*: Expenditures include activities concerned with directing and managing the operation of a particular school. Such activities include those performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate staff, assign duties to staff, supervise and maintain the records of the school, and coordinate school instructional activities with those of the total school system. These activities also include the work of secretarial and clerical staff in support of the teaching and administrative duties.
- 72610—*Operation of Plant*: Expenditures include activities concerned with keeping the physical plant clean and ready for daily use. These activities include operating the heating, lighting, and ventilating systems, and repairing and replacing equipment (e.g., vacuum cleaners, buffers, etc.).
- 72620—*Maintenance of Plant*: Expenditures for keeping the physical plant open, comfortable, and safe for use and keeping the grounds, buildings, and equipment in effective working condition and state of repair.
- 72710—*Transportation*: Expenditures include activities concerned with conveying students for regular, vocational, and special educational instruction, as provided by state and federal law. This includes trips between home and school and trips to school activities. Transportation includes operating expenses for system-owned vehicles involved in the transportation function. Vehicle servicing, maintenance, and contracts for transporting services should also be recorded in this category.
- 73100—*Food Service*: Expenditures include activities concerned with providing meals to students and staff in a school or school system. This service area includes the supervision of a staff whose responsibility is to prepare and serve regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.
- 73300—*Community Services*: Expenditures include activities concerned with providing community services to students, staff, or community participants. This includes expenditures for system staff participating in community organizations such as leadership, family resource centers, Families First, extended school programs, and community-sponsored activities.
- 76000—*Capital Outlay*: Expenditures include school facility repairs and improvements to enable schools' operation to reduce the risk of virus transmission, exposure to environmental health hazards, and

support student health needs. These expenditures may include construction services and building improvement services.

- 99100—*Transfers Out: Indirect Cost*: Expenditures for use with administration, personnel, and other variable costs incurred by the LEA Effort.

Object Codes

- 100—*Personnel Services*: Amounts paid to employees of the LEA.
- 200—*Employee Benefits*: Amounts paid on behalf of employees for benefits; LEAs must budget benefits within the function in which the corresponding salary is recorded.
- 300—*Contracted Services*: Amounts paid for services rendered by individuals and/or companies who are not employed by the LEA.
- 400—*Supplies & Materials*: Amounts paid for items that are consumed, worn out, or deteriorated through use (consumables) such as classroom teaching supplies, office supplies, etc.
- 500—*Other Charges*: Amounts paid for goods and services not falling into any other object code classification; funds carried over to the next fiscal year must be budgeted in 599.
- 524—*In-Service/Staff Development Services*: Amounts paid in relation to PD, including travel expenditures, must be budgeted in this object code. Amounts paid for substitute teachers for personnel attending PD activities cannot be budgeted here.
- 700—*Capital Outlay*: Amounts for equipment items having a useful life of more than one year and a unit cost of \$5,000 or more; these items required prior department approval.

Budget Tags

Budget tags are a required step in the **FY24** ESSER Fund 2.0 application to allow reviewers to cross-reference the amount in the budget for each focus area on the *Program Details* page and the *Budget* page. Additionally, the budget narrative will directly be to the right of the line items instead of below the line items.

Tags will identify the **identified focus area** of a budget item without overly relying on the budget narratives and can be used to indicate how the money addresses a specific strategy or initiative.

The **FY24** ESSER Fund 2.0 application *Budget* page will have

tags available for the **focus areas as outlined in the department's ESSER Fund 2.0 application to the U.S. Department of Education**. The **Focus Area** budget tags are shown in the table below.

The screenshot shows a 'Budget Detail' form with the following fields:

- Account Number: 71100 - Regular Instruction Program
- Line Item Number: 116 - Teachers
- Focus Area: Select Tag (dropdown menu)
- School Type: Select Tag (dropdown menu, highlighted with a red box)
- Optional: Select Tag (dropdown menu)

Focus Areas	
Addressing Learning Loss;	Unique Needs of Special Populations
Addressing Learning Acceleration	Mental Health Supports
Addressing Facility Needs and Deferred Maintenance	Other Necessary Activities
Purchasing Education Technology	Indirect Cost
Planning for Long-Term Closures	Administrative Cost

LEAs may only assign **one focus area budget tag** to a budget line item. Tags are required to complete this funding application. To use the **budget tag** options for each line item, complete the following:

- **Add** the new line item,
- **Select** the appropriate **focus area**, and
- Click **update** or **create** and move to the next **budget item**.

- The budget tag totals will auto-calculate in the amount boxes in the **Focus Areas** section on the Program Details page.

LEAs must assign a **secondary tag** to a budget line item to identify the school type. School type tags are required to complete this funding application. School type tag options are **Charter School** or **Traditional Public School**.

Transfers Out and Indirect Cost

Indirect cost represents the expenses of doing business that cannot clearly link to a specific grant, contract, project function, or activity, but is necessary for the general operation of the organization and the activities it performs. These costs cannot attribute directly to any grant because the time and effort spent are not measurable. LEAs may choose to budget for indirect costs for the ESSER Fund application. Indirect cost is available on each Budget page in account number 99100 – *Transfers Out*.

	Account Number	Total
Modify	71100 - Regular Instruction Program	\$100,000.00
Modify	71150 - Alternative Instruction Program	\$0.00
Modify	72120 - Health Services	\$0.00
Modify	72130 - Other Student Support	\$0.00
Modify	72210 - Support Services/Regular Instruction Program	\$70,000.00
Modify	72250 - Education Technology	\$0.00
Modify	73100 - Food Service	\$0.00
Modify	99100 - Transfers Out	\$0.00
Total		\$170,000.00
Adjusted Allocation		\$997,000.00
Remaining		\$827,000.00

ePlan provides automated information regarding the maximum amount permitted for indirect cost within each grant.

- Eligible funds budgeted in all accounts are totaled at the top of the Budget page on the **Total Contributing to Indirect Cost** line.
- Each LEA has an individualized, agreed-upon indirect cost rate that is preloaded into ePlan each year.
- Users cannot exceed the **Maximum Allowed for Indirect Cost**. If the total amount budgeted in account number 99100 is more than the maximum allowed for indirect cost, the LEA receives a validation error and cannot submit the application.

Spending Plan:

ESSER Fund 2.0 allocations granted through this application should be in alignment with these overarching priorities. The questions below allow LEAs to reflect on the connection to these priorities in each of the focus areas identified.

<input type="checkbox"/> 1. Addressing Learning Loss: Coordinators, Summer, Supplemental After School, and Tutoring
\$ <input type="text"/> Amount
* Describe how the proposed activities/use of funds supports the focus area and how the effectiveness of the activities will be assessed.

- The amount of funds to be spent in support of the focus area auto-populates from the information entered on the [Budget](#) page.
- LEAs must answer the open response question for each program where the auto-populated amount is greater than \$0. There is no open response question for Indirect Cost and Administrative Cost.
- **Note:** *The spending plan should be in alignment with the proposed budget.*

After analyzing and repurposing other funding sources, justify the spending plan for the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act funds aligned with the needs and the comprehensive LEA-level plan. For each of the applicable focus areas below, verify the amount and explain how each focus area addresses the needs. The amounts should not exceed the LEA's allocation.

1. Addressing Learning Loss: Coordinators, Summer, Supplemental After School, and Tutoring

- The amount box auto-populates based on inputs from the [Budget](#) page.
- Describe how the proposed activities/use of funds supports the focus area and how the effectiveness of the activities will be assessed.

2. Addressing Learning Acceleration: Summer, Supplemental After School, and Tutoring

- The amount box auto-populates based on inputs from the [Budget](#) page.
- Describe how the proposed activities/use of funds supports the focus area and how the effectiveness of the activities will be assessed.

3. Addressing Facility Needs and Deferred Maintenance

Note: *Items in this category will require more extensive rationale/support.*

- The amount box auto-populates based on inputs from the [Budget](#) page.
- Describe how the proposed activities/use of funds supports the focus area and how the effectiveness of the activities will be assessed. Include in the response an explanation of how the *school facility repairs and improvements will enable the operation of schools to reduce the risk of virus transmission and exposure to environmental health hazards and to support student health needs.*

4. Purchasing Education Technology (including hardware, software, and connectivity)

- The amount box auto-populates based on inputs from the [Budget](#) page.
- Describe the proposed activities and use of funds. Explain how the effectiveness of the activities will be assessed and how these proposed activities align with either the health/safety or academic priority.

5. Planning for Long-Term Closures

- The amount box auto-populates based on inputs from the [Budget](#) page.
- Describe the proposed activities and use of funds. Explain how the effectiveness of the activities will be assessed and how these proposed activities align with either the health/safety or academic priority.

6. Addressing the Unique Needs of Special Populations

- The amount box auto-populates based on inputs from the *Budget* page.
- Describe the proposed activities and use of funds. Explain how the effectiveness of the activities will be assessed and how these proposed activities align with either the health/safety or academic priority.

7. Providing Mental Health Supports

- The amount box auto-populates based on inputs from the *Budget* page.
- Describe the proposed activities and use of funds. Explain how the effectiveness of the activities will be assessed and how these proposed activities align with either the health/safety or academic priority.

8. Conducting Other Necessary Activities to maintain the operation of services, employ existing staff, coordinate activities, or provide principal and school leaders with necessary resources.

Note: *Items in this category will require more extensive rationale/support.*

- The amount box auto-populates based on inputs from the *Budget* page.
- Describe the proposed activities and use of funds. Explain how the effectiveness of the activities will be assessed and how these proposed activities align with either the health/safety or academic priority.

9. Indirect Cost

- The amount box auto-populates based on inputs from the *Budget* page.

10. Administration Cost

- The amount box auto-populates based on inputs from the *Budget* page.

Program Details

The ESSER Fund 2.0 application has an associated [Program Details](#) page. This page requires information regarding the program(s) implemented with grant funds. ePlan applications provide a variety of text entry options. Narrative boxes are boxes that allow formatting, including bolding, numbering, and font manipulation. Paste information such as text, tables, pictures, and graphs into narrative boxes. Text boxes are meant for a more concise response and do not allow as much formatting flexibility. It is still possible to paste the text into a text box; however, the text may not hold its original formatting. Note that some text boxes have character limits.

Administration Cost:

LEAs may budget reasonable and necessary costs to manage the federal grant in a compliant and effective manner. LEAs must describe the reasonable and necessary administrative activities and personnel (supplies and equipment used to administer the grant program included). This includes full-time equivalents (FTE) and the amount deducted from the grant.

Budget Only codes 72210 and 99100 are allowable to budget funds for administrative costs. All costs must be administrative in nature (e.g., program director, clerical staff, bookkeeper, or equipment/inventory management salary/benefits; travel for administrative staff; supplies and equipment for administrative offices; professional development (PD) for administrative staff; etc.).

LEAs must include FTEs in budget narratives and must match the FTEs entered in the ESSER 2.0 Administration Program Details chart on the [Program Details](#) page. LEAs must base FTEs on the percentage of time spent on the cost objective. All expenditures related to the administration of public and non-public programs included in con admin must be budgeted in the con admin budget. No additional administrative costs for programs may be budgeted in the individual program budgets.

Program Administration

- Choose the appropriate checkbox to indicate if the LEA is utilizing the grant funds to administer ESSER Fund 2.0.
- If the LEA is not utilizing grant funds for program administration, provide a summary of how the grant program will be administered, including the title of the staff responsible for the grant administration, the FTE(s), and the other funding sources that will contribute to administrative staff salaries/benefits in the box.
- LEAs utilizing grant funds for administration must complete the other questions on this page.

Systemwide Administration for ESSER 2.0 Grant Administration

Systemwide Administration for LEAs Using ESSER Fund 2.0 funds for Direct Administration: Staff in this table are those who work in the central office on the direct administration of the grant. If the LEA is not using ESSER Fund 2.0 funds for grant administration, do not enter staff in this table.

Systemwide Administration for ESSER 2.0 Grant Administration - Staff in this table are those who work in the central office on the direct administration of the grant.		
Systemwide Administration for LEAs Using ESSER 2.0 Funds for Direct Administration: Staff in this table are those who work in the central office on the direct administration of the grant. If the LEA is not using ESSER 2.0 funds for grant administration, do not enter staff in this table.		
	Headcount	FTE
Administration	<input type="text"/>	<input type="text"/>
Resource Specialist	<input type="text"/>	<input type="text"/>
Program/Project Director	<input type="text"/>	<input type="text"/>
Other (specify) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total	<input type="text"/>	<input type="text"/>

- Provide a brief description of the reasonable and necessary administrative activities and personnel. This includes the FTE and the amount deducted from the grant.

Planning:

- Reflect on the challenges that the LEA faced during the COVID-19 pandemic. What prioritized needs did the LEA identify during the pandemic? (CARES Act § 18003(B))

Learning Loss and Acceleration:

- Provide information on how your LEA is measuring and addressing learning loss and how ESSER Fund 2.0 funds will support these measures.

Personnel Details—System-Wide

- Indicate headcounts (HC) for each staff member paid with grant funds. Headcounts must always be whole numbers and must match throughout the section if mentioned more than once.
- Enter both a headcount and an FTE for all system-wide instructional and support staff supported with the ESSER Fund 2.0. System-wide staff is employees not assigned to a building and work across the LEA in multiple school sites as necessary, but not as part of a planned assignment. Round FTEs to the nearest hundredth as necessary.
- Personnel for grant administration already included on the Program Details page should not be included here.
- Stipends should not be included in the Personnel Details pages.

Note: FTEs must match FTEs identified in budget narratives (individually and sum). Titles of staff must match titles identified within budget narratives.

Systemwide Instruction & Support - Staff in this table are those who are supported with district-wide set aside funds (i.e. professional development, preschool, extended day) and work across multiple school sites as needed. Staff assigned to one or more schools for a set period of time must be supported with funds spiraled to schools and should appear in the school-level personnel table.

	Headcount	FTE
Coaches / Consulting Teachers	<input type="text"/>	<input type="text"/>
Instructional Paraprofessionals	<input type="text"/>	<input type="text"/>
Non-Instructional Paraprofessionals	<input type="text"/>	<input type="text"/>
Interventionists	<input type="text"/>	<input type="text"/>
Parent and Family Engagement	<input type="text"/>	<input type="text"/>
Other (specify) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>

Personnel Details—Regular School Year K–12, School-Level

- Enter both a headcount and an FTE for all school-based, K–12, regular school year instructional and support staff supported with the ESSER Fund 2.0. School-based staff is employees assigned to one or more schools for a pre-determined time. These staff may work full time at one school or may split their time across two or more schools, but LEAs may not duplicate schools.
- Enter headcounts and FTEs for staff assignments within schools across the system. Numerous staff titles are pre-populated. Enter any staff not falling into these pre-populated categories in the “Other” column(s) and provide a position title.
- Stipends should not be included in the *Personnel Details* pages.

Note: *FTEs must match FTEs identified in budget narratives (individually and sum). Titles of staff must match titles identified within budget narratives.*

Personnel Details—Summer School K–12, School-Level

- If the LEA is not using ESSER Fund 2.0 funds to support summer school programs, mark this page “N/A” by checking the box at the top. No additional input is necessary on this page.
- If ESSER Fund 2.0 funds are used to support summer school programs in schools, enter both a headcount and an FTE for all summer school, K–12, school-level instructional and support staff being supported with ESSER Fund 2.0 funds. These staff members are hired to implement summer programs.
- Stipends should not be included in the *Personnel Details* pages.
- Enter headcounts and FTEs for staff assignments within schools across the system. Numerous staff titles are prepopulated. Enter staff not falling into these prepopulated categories in the “Other” column(s) and provide a position title.

Note: *FTEs must match FTEs identified in budget narratives (individually and sum). Titles of staff must match titles identified within budget narratives.*

Assurances

Assurances

LEAs must review all program assurances thoroughly. All items specified are requirements of the CARES Act, CRRSA Act, ESEA legislation, or regulation. By checking the statement at the top of the page, the LEA is affirming that it has read and understands all requirements and will abide by the same.

Assurances

1. The LEA shall to the greatest extent practicable, continue to pay its employees and contractors during the period of any disruptions or closures related to coronavirus.
2. **The LEA shall report spending progress and reimbursement request on a monthly basis to the Tennessee Department of Education, along with any other required documentation.**
3. The LEA must track in their standard accounting program ESSER 2.0 funds separately from ESSER 1.0 funds.
4. All programs, services, and activities covered by this Grant Application will be operated in accordance with state and federal laws, regulations, as well as approved policies and rules as established by the Tennessee State Board of Education and the Tennessee Department of Education. The U.S. Office of Management and Budget's Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards are available [here](#).
5. Expenditures will be in compliance with the standard accounting procedures and guidelines established by the Tennessee Department of Education, federal legislation, and [F&A Accounts Policy 03](#).
6. Recognize that state approval of an application does not relieve the LEA of its responsibility to comply with all applicable program and fiscal requirements.
7. Grant funds **will not** be expended in any manner other than as outlined in the budgeted section of the approved grant application. Funds **will** only be expended for allowable costs. Any changes to the original budget must be pre-approved by the department before line items are modified. The LEA acknowledges that this program is subject to funds availability and that the department reserves the right to terminate program activities and expenditures for convenience at any time.
8. Use fiscal control and fund accounting procedures that ensure proper disbursement of and accounting for federal funds paid to that agency under each program as noted in Cash Management Improvement Act (CMIA) 7211R rule.
9. Keep such records, and provide such information to the department, as may be reasonably required for fiscal audit, data reporting, and program evaluation.
10. Program activities, expenditures, and records shall be subject to monitoring by the department. LEAs must maintain documentation of all expenditures and should submit this documentation with the final report.
11. Activities should align with the intent and purpose of the CRRSA and CARES Acts as outlined in the H.R. 748 legislation. Allowable services, activities, and expenditures funded with the CARES Act align with the ESEA, IDEA, and Perkins, and other allowable programs shall be provided in compliance with established Federal and State Rules, Regulations, & Minimum Standards.
12. Special Education and Related Services will be provided in compliance with established Federal and State Rules, Regulations, & Minimum Standards.
13. Title VI of the Civil Rights Act of 1964, as amended, 42 U.S.C. 2000d et seq., which prohibits discrimination on the basis of race, color, or national origin in any program or activity receiving Federal financial assistance;
14. Title IX of the Education Amendments of 1972, as amended, 20 U.S.C. 1681 et seq., which prohibits discrimination on the basis of sex in any education program or activity receiving federal financial assistance; and

15. All regulations, guidelines, and standards issued by the Tennessee Department of Education and U.S. Department of Education under any of these statutes.

Charter Assurances

LEAs must review all program assurances thoroughly. All items specified are requirements of legislation or regulation. By checking the statement at the top of the page, the LEA is affirming that it has read and understands all requirements and will abide by the same.

1. The LEA has a clear process for ensuring all applicable laws and regulations regarding ESEA, IDEA, and other programs and funding are followed in its authorized charter schools.
2. The charter school will comply with all requirements associated with the funding source as a condition for the state to receive any of the federal funds.
3. The charter school will maintain accurate and timely project records which document progress in implementing this project, and which demonstrate compliance with all state and federal fiscal and program requirements.
4. Charter schools will receive reimbursements within three business days of the LEA receiving the reimbursement request allocation from the Tennessee Department of Education.
5. Charter plans submitted to the LEA must be approved within five business days and any non-approved plan must be sent Tennessee Department of Education, Division of Federal Programs and Oversight for a third-party review.