

ESSER 3.0 Learning Loss Requirements

How to Determine Amount Expended on Addressing Learning Loss in ePlan

A local education agency (LEA) must reserve not less than 20 percent of its **total** ARP ESSER allocation to address learning loss through the implementation of evidence-based interventions, such as the following:

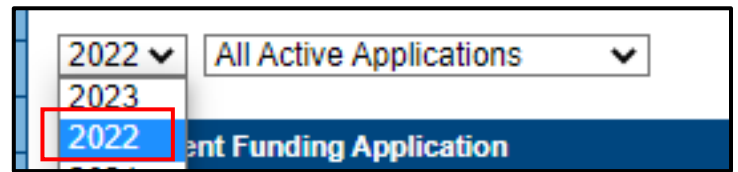
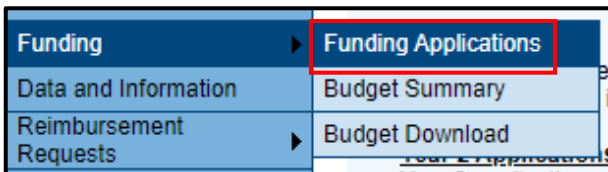
- summer learning or summer enrichment;
- extended day;
- comprehensive afterschool programs; or
- extended school year programs.

LEAs must ensure that such interventions respond to students’ academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups.

The amount expended to address learning loss in FY22 and FY23 must be calculated and entered in the FY24 ESSER 3.0 funding application’s spending plan section to determine the remaining amount for FY24.

LEAs should follow the steps below in ePlan to calculate the amount budgeted from the FY22 ESSER 3.0 grant funding application for addressing learning loss:

1. Navigate to [ePlan](#) > Funding > **Funding Applications** and select **2022** from the year dropdown.



2. In the dropdown next to the year, choose **All Approved Applications**.



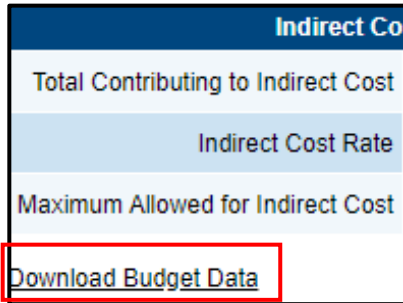
3. Navigate to the ESSER 3.0 funding application with the latest date and status of **TDOE Elementary and Secondary Emergency Relief (ESSER) 3.0 Director Approved**.

Elementary and Secondary School Emergency Relief (ESSER) 3.0	2	TDOE Elementary and Secondary School Emergency Relief (ESSER) 3.0 Director Approved
--	---	---

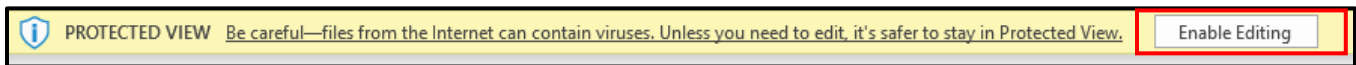
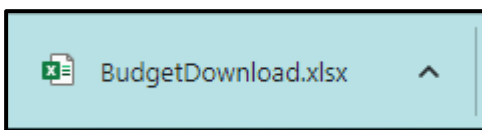
4. Choose **Budget** under the section titled **Elementary and Secondary School Emergency Relief (ESSER) 3.0 Grant**.

Elementary and Secondary School Emergency Relief (ESSER) 3.0 Grant	Print
Cover Page	Print
Budget	Print

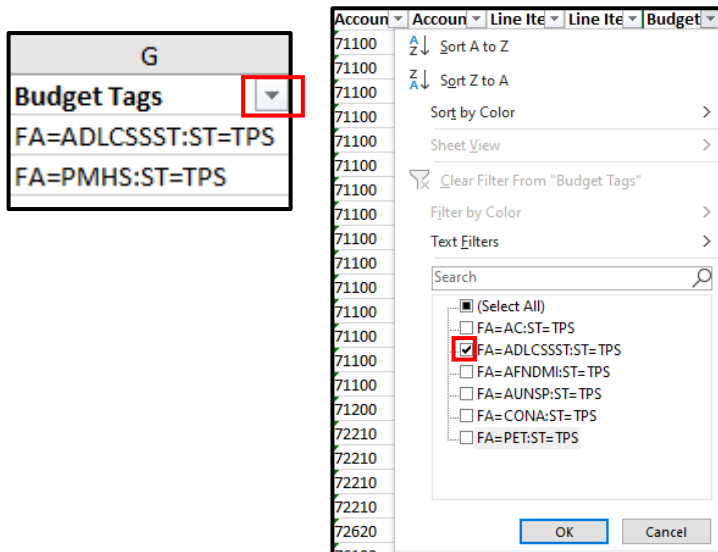
5. Click on **Download Budget Data**, which is right below *Maximum Allowed for Indirect Cost*.



6. Open the **Budget Download** file in Excel. Select **Enable Editing** in the Protected View message.



7. Filter by Column G and select only **FA = ADLCSST:ST = TPS** to include items budgeted with the *Addressing Learning Loss* tag.



8. It may be helpful to hide all columns in the sheet **except**:

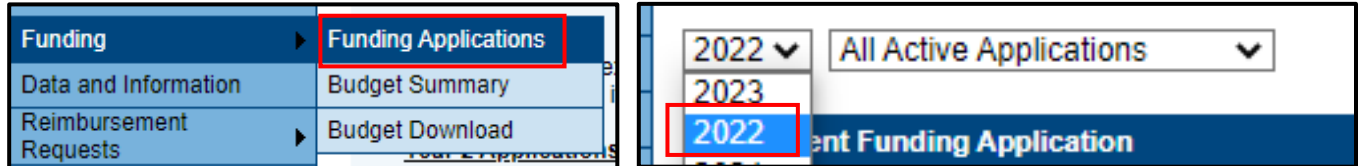
- C: Account Number
- D: Account Number Description
- E: Line Item Number
- F: Line Item Number Description
- G: Budget Tag
- M: Total
- N: Narrative Description

C	D	E	F	G	M
Account Number	Account Number Description	Line Item Number	Line Item Number Description	Budget Tags	Total
					Narrative Description

After the ***budgeted*** amounts for addressing learning loss for FY22 have been determined, the LEA must compare these with the amounts ***expended*** on addressing learning loss.

LEAs should follow the steps below in [ePlan](#) to calculate the amount ***expended*** from the FY22 ESSER 3.0 grant funding application for addressing learning loss:

1. Navigate to [ePlan](#) > Funding > **Funding Applications** and select **2022** from the year dropdown.



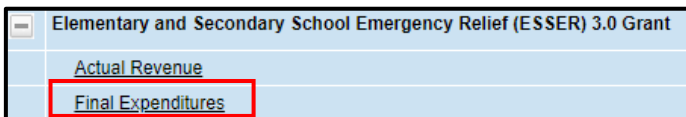
2. In the dropdown next to the year, choose **All Approved Applications**.



3. Navigate to the ESSER 3.0 funding application with the status of **FER Grants Management Final Approved**.



4. Choose **Final Expenditures** under the section titled **Elementary and Secondary School Emergency Relief (ESSER) 3.0 Grant**.



5. Compare account numbers and line-item numbers with those in the Excel sheet that are tagged as addressing learning loss.
6. The matching amounts are those that will be included in your calculation of the amount expended in FY22 for addressing learning loss.
7. It may be necessary to dig deeper into ESSER 3.0 reimbursement requests to determine expenditures that may not be tagged as addressing learning loss.

Note: The steps listed above should be repeated using the FY23 funding application in order to determine the amount expended on Addressing Learning Loss in FY23.