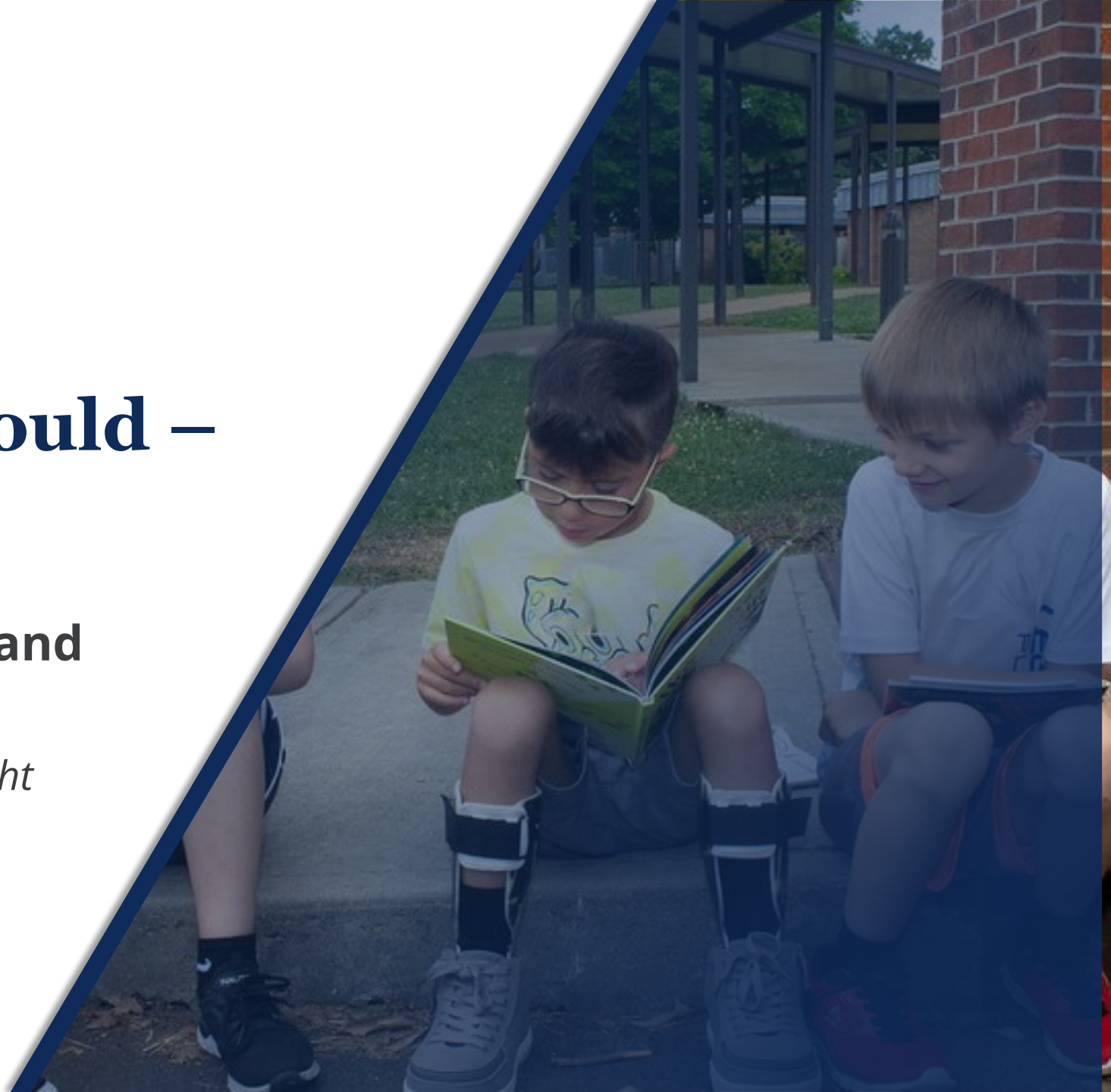


ESSER: Must vs. Should – Updated Dec. 2022

**Jerri Beth Nave, Julia Hudson, and
Michelle Harless**

Division of Federal Programs and Oversight

Dec. 8, 2022





BEST FOR
ALL

We will set all students on a path to success.

ACADEMICS

ALL TENNESSEE STUDENTS WILL HAVE
ACCESS TO A HIGH-QUALITY EDUCATION,
NO MATTER WHERE THEY LIVE

STUDENT READINESS

TENNESSEE PUBLIC SCHOOLS WILL BE
EQUIPPED TO SERVE THE ACADEMIC
AND NON-ACADEMIC NEEDS OF ALL
STUDENTS IN THEIR CAREER PATHWAYS

EDUCATORS

TENNESSEE WILL SET A NEW PATH FOR
THE EDUCATION PROFESSION AND BE
THE TOP STATE IN WHICH TO BECOME AND
REMAIN A TEACHER AND LEADER FOR ALL



Agenda

- Elementary and Secondary School Emergency Relief (ESSER) Grant Planning
 - Planning Addenda
 - Pre-Approval
- ESSER Grant Implementation
- ESSER Grant Oversight and Documentation
- Closing



Norms and Expectations

- Take calls and necessary phone communications outside of the session room.
- Remain engaged.
- All session slide decks are available through the East Tennessee Federal Programs Conference app on Cvent



ESSER Grant Planning

Planning Addenda





Safe Return to In-Person Learning and Continuity of Services Plan

- The American Rescue Plan (ARP) Act § 2001(i) requires a local education agency (LEA) that receives ARP ESSER funds to develop and **make publicly available on its website**, within 30 days after receiving its allocation, a plan for the safe return to in-person instruction and continuity of services.
- **Prior** to making the plan public, the LEA must seek public comment on the plan and take such comments into consideration when developing the plan.





Safe Return to In-Person Learning and Continuity of Services Plan

- An LEA plan for safe return to in-person instruction and continuity of services **must**:
 - Describe how the LEA will maintain the health and safety of students, educators, and other staff.
 - Explain the extent to which it has adopted policies, and provide a description of any such policies, on each of the prevention and mitigation strategies recommended by the Centers for Disease Control and Prevention (CDC).
 - Describe how an LEA will ensure continuity of services, which must address students' academic needs and students' and staff's social, emotional, mental health, and other needs, and which may include student health and food services.





Safe Return to In-Person Learning and Continuity of Services Plan

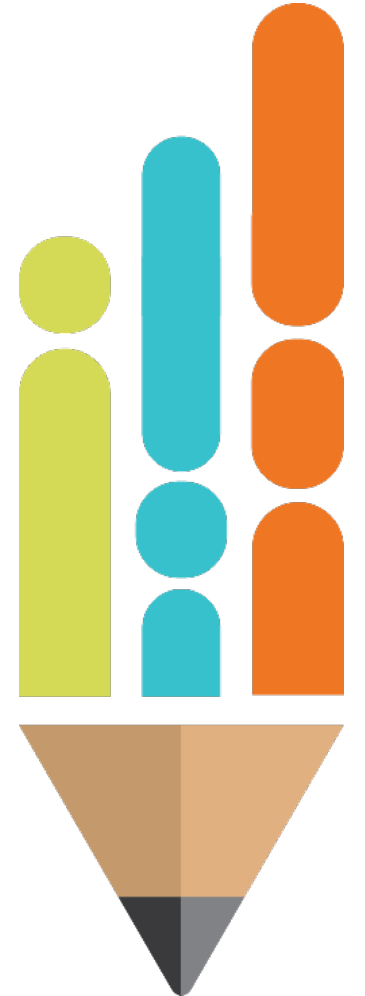
- In addition, the LEA **must** regularly, but no less frequently than every six months (taking into consideration the timing of significant changes to CDC guidance on reopening schools), review and, as appropriate, revise its plan for the safe return to in-person instruction and continuity of services. It must seek and take public input into account in determining whether and what revisions are necessary.



Safe Return to In-Person Learning and Continuity of Services Plan

BEST PRACTICES

- Build a team to continuously review the plan.
 - Coordinated School Health (CSH) and nurses; teachers and admin of students with medical needs
- Develop a relationship with local and/or regional health department.
 - Weekly/biweekly calls
- Follow a plan to elicit input from various stakeholders.
- Include the most up-to-date information but use language that will allow for changes if necessitated by pandemic conditions.





ESSER 3.0 Public Plan for Remaining Funds

- Under the final requirements, each LEA that receives ARP ESSER funds must develop a plan for its use of ARP ESSER funds. The plan must explain, at a minimum:
 - The extent to which and how the funds will be used to implement prevention and mitigation strategies that are, to the extent practicable, consistent with CDC guidance.
 - How the LEA will use the funds it reserves under Section 2001(e)(1) of the ARP Act to address the academic impact of lost instructional time.
 - How the LEA will use its remaining ARP ESSER funds.
 - How the LEA will ensure the interventions it implements will respond to the social, emotional, mental health, and academic needs of all students, particularly those students disproportionately impacted by the COVID-19 pandemic.





ESSER 3.0 Public Plan for Remaining Funds

- In developing its plan, an LEA must engage in meaningful consultation with stakeholders including:
 - Students; families; school and district administrators (including special education administrators); teachers; principals; school leaders; other educators; school staff; and their unions.
 - An LEA must also engage in meaningful consultation with each of the following to the extent present in or served by the LEA: tribes; civil rights organizations (including disability rights organizations); and stakeholders representing the interests of children with disabilities, English Learners (ELs), children experiencing homelessness, children and youth in foster care, migratory students, children who are incarcerated, and other underserved students.





ESSER 3.0 Public Plan for Remaining Funds

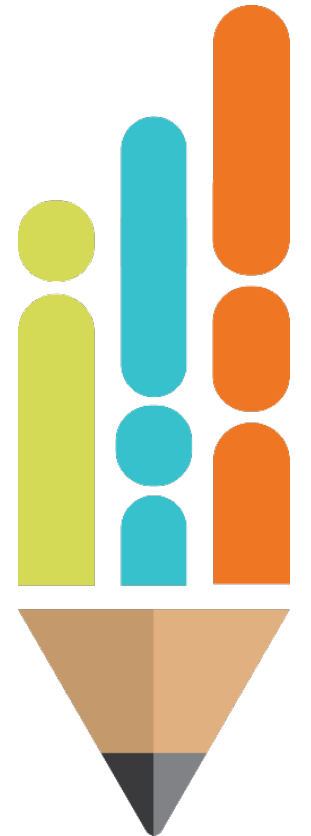
- An LEA should translate relevant materials and obtain the services of interpreters, as needed, to engage its ELs and families with limited English proficiency.
- An LEA must provide the public the opportunity to provide input on the development of the plan, take such input into account, and post the LEA ARP ESSER plan on its website.



ESSER 3.0 Public Plan for Remaining Funds

BEST PRACTICES

- District leadership discusses ESSER activities at meetings, events, and advisory boards.
 - Sign-in sheets
 - Records of feedback received
- Maintain website.
 - Keep the information updated
 - Post a contact email or form to receive feedback
- Track input received.
- Make use of every opportunity!
 - Open houses, sporting events, and social media

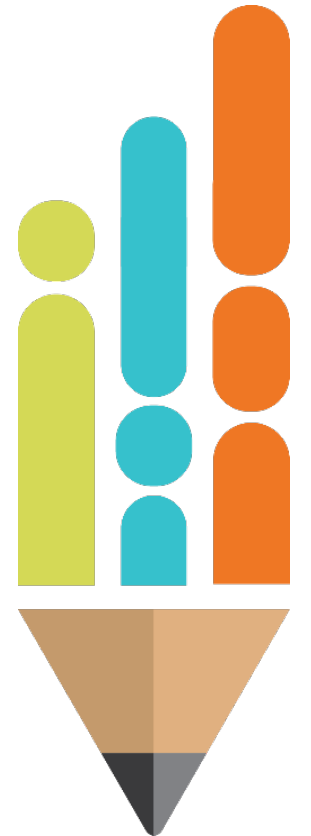


ESSER 3.0 Public Plan for Remaining Funds

BEST PRACTICES

▪ **Stakeholder Engagement**

- Held a virtual parent involvement session from the ESL Department that included an overview of the district's ESSER plan and requested family feedback and input
- Conducted virtual office hours to engage in meaningful consultation with stakeholders
- Held Director's Panel with student leaders from across the district where they were given an opportunity to ask questions and state their concerns
- Shared ESSER updates in monthly district and/or school newsletters
- Sent updates, survey links, and meeting invites through the Remind app or Skyward
- Led classroom discussions regarding the use of ESSER funds with students in grades 7-8 as part of their advisory period.
- Sent a survey to all county government employees through an email listserv



Stakeholder Engagement

- Brainstorm additional ideas and methods for stakeholder engagement with someone sitting nearby. Share out any innovative ideas you and your partner(s) produce.





ARP ESSER Planning Addenda Update:

- Both updates (ESSER 3.0 Public Plan for Remaining Funds and the Safe Return to In-Person Learning and Continuity of Services Plan) are due **March 1, 2023**.
 - ePlan > LEA Document Library > 2023 > ESSER 2.0 and 3.0 Documents > ESSER 3.0 Plan Six-Monthly Addenda
 - Edit documents under each addendum and add the March 2023 update.
 - Leave the previous upload from Sept. 2022 in the LEA Document Library.
- As per ARP ESSER requirements, the two addenda will be due one additional time in Sept. 2023.



Planning Addenda MUST Reminders:

- Upon approval by the department, plans must be approved by local boards of education.
 - No form is required to be uploaded to ePlan; keep documentation at the local level.
- Plans, along with applicable translated versions, must be publicly posted on the LEA website.

Planning Addenda Best Practices:

- Display the addenda prominently on the LEA website in a manner that is not difficult to find.
- Leave all versions of the plans posted with dates clearly marked.

ESSER Grant Planning

Pre-Approval





Pre-Approval

What type of purchases/projects require prior written approval?

- LEAs must seek written approval on the following purchases:
 - Construction projects:
 - Improvements to land or buildings that increase the value or use life
 - Constructing new buildings/structures/facilities
 - Remodeling or renovating existing buildings/structures/facilities
 - Land purchases
 - Building purchases
 - Including trailers and modular units
 - Purchases not following a competitive procurement process as outlined in 2 C.F.R. §§ 200.319–200.320.
 - **Note:** LEAs need only apply for prior written approval if none of the other options under § 200.320(c) apply.



Pre-Approval

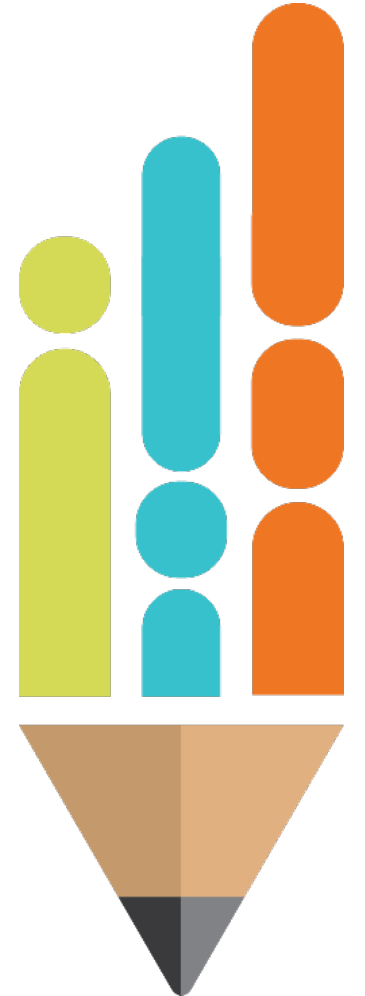
Reminders:

- ESSER 2.0 and 3.0 pre-approvals remain located in ePlan > Data and Information > 2021 > ESSER Pre-Approval Request.
- LEAs can now access guidance regarding when to request a pre-approval directly from the pre-approval page in ePlan.
- **New resource for LEAs:** The Relief Team has created an [easy-to-use checklist](#) for LEAs to reference when updating pre-approvals and funding applications.
- The pre-approval request should always be aligned with the current projects in the funding application.

Pre-Approval

BEST PRACTICES

- When making revisions, it is best practice to note revisions by stating, “Revision” and include the date.
 - Example: Funds will be used for school facility repairs (replacement of leaky roof) at Smith High School and Smith Middle School to improve the overall environment of our facilities, reduce the risk of virus transmission and improve overall air quality. **Revision- 7.10.22:** Due to increased materials costs, the LEA is increasing the budget for this project from \$800,000 to \$925,000.
- Rather than deleting projects from the pre-approval, it is best practice to note the project is no longer being funded and include the date.
 - Example: Funds will be used to replace HVAC units at Smith High School, Smith Middle School, and Smith Elementary School to improve air quality and reduce virus transmission. **Revision- 7.10.22:** The LEA is no longer funding this project with ESSER funds. These funds will be moved to the roofing project due to increased materials costs.



ESSER Grant Implementation



ESSER Grant Implementation

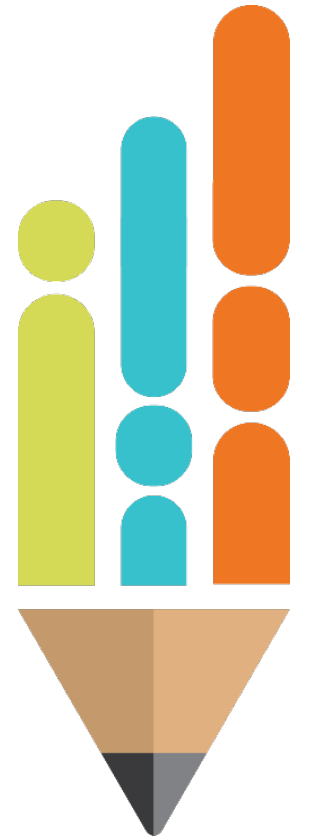
As with any federal grant:

- Follow procurement policies and procedures
- Federal cost principles: necessary, reasonable, and allocable
- Ensure reimbursement requests are made in a timely manner
- [UGG - Uniform Grants Guidance](#)



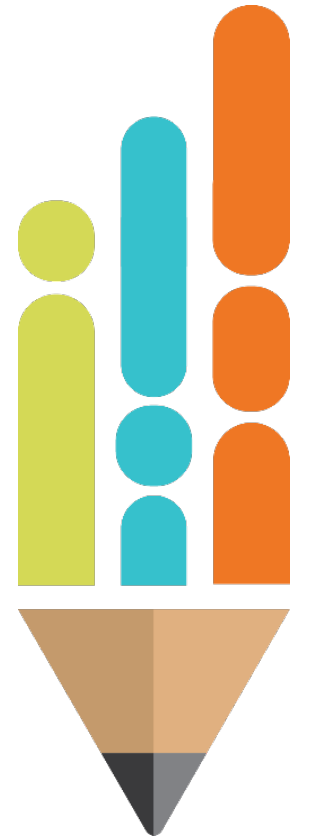
Allowability

- Prevent, prepare for, and respond to COVID-19
- Allowable use of ESSER funds
 - [U.S. Department of Education ESSER FAQ](#)
- Permissible under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ([Uniform Guidance, 2 C.F.R. Part 200](#))
- Reasonable and necessary
- **#1 Priority:** Using funds to safely reopen schools for full-time instruction for all students, maintain safe in-person operations, advance educational equity, and build capacity.



Is it Allowable?

- ABC School District would like to purchase Vape Detectors to monitor the increasing use of vaping devices among middle and high school students. *Allowable?*
- JKL School District would like to purchase playground equipment to extend an elementary playground by adding a section designated for pre-school students. *Allowable?*
- XYZ School District would like to purchase snack items to be used during their after-school tutoring program. *Allowable?*



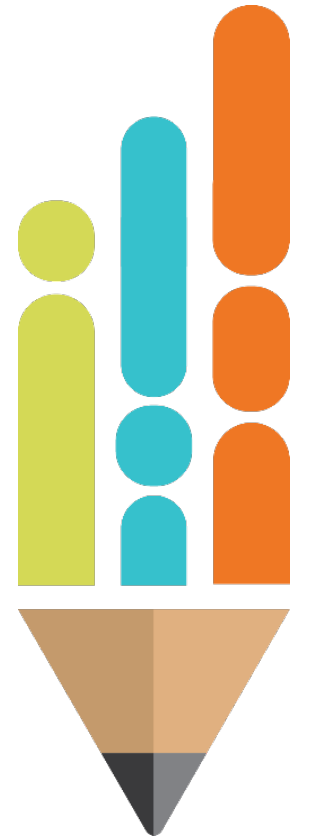
Stipends

- Stipends are extra work for extra pay; they can be one-time or ongoing.
 - Employees receiving a stipend should not be included in the personnel charts. For example, a teacher receiving a stipend for a summer learning camp would not be included in the Summer Personnel chart.
- Time and effort documentation is required.
- They fit best in 189 or the normal pay line item for the employee.
- They are budgeted in the same account code from where the employee is paid.
 - Example: A bus driver receiving a stipend for transportation to summer learning camps would go in 72710-189 or 72710-146.
- Work with local finance to determine which benefits need to be budgeted.



Bonuses

- Bonuses are compensation that employees receive as a “pat on the back.”
 - The employee is not performing any additional work to receive the payment.
- They are budgeted in 188 and in the same account code from where the employee is paid.
 - Example: A bonus for a school nurse would go in 72120-188.
- Work with local finance to determine which benefits need to be budgeted.



Alignment Across the Application

■ Budget

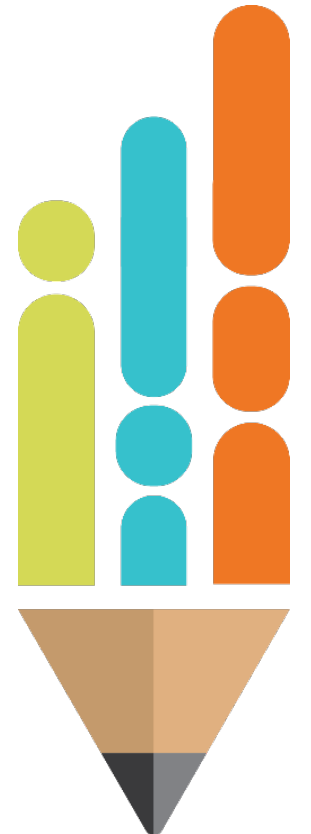
Account Number:	71100 - Regular Instruction Program	<p>K-5 reading interventionist salary. The reading interventionist will work with students who have fallen behind because of Covid. FTE: 1.0</p> <p>6-12 math teacher salary. The math teacher will teach 2 Algebra I classes and work with middle school students who have fallen behind because of Covid. FTE:1.0</p>
Line Item Number:	116 - Teachers	
Focus Area:	Addressing Learning Loss: Coordinat...	
School Type:	Traditional Public School	
Optional Program Code:		
Location Code:		
Quantity:	1.00	
Cost:	\$180,000.00	
Line Item Total:	\$180,000.00	

■ Spending Plan

1. Addressing Learning Loss: Coordinators, Summer, Supplemental After School, and Tutoring	
\$	259,665.74 Amount
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.	
K-5 reading interventionist salary. The reading interventionist will work with students who have fallen behind because of Covid. FTE: 1.0 6-12 math teacher salary. The math teacher will teach 2 Algebra I classes and work with middle school students who have fallen behind because of Covid. FTE:1.0 Estimated \$180,000.00 plus fringe benefits.	

■ Personnel Charts

Regular School-Year Staff Funded with One-Time Funds					
Teachers		Paraprofessionals		Interventionists	
Headcount	FTE	Headcount	FTE	Headcount	FTE
1	1.00			1	1.00
1	1.00	0	0.00	1	1.00



Learning Loss

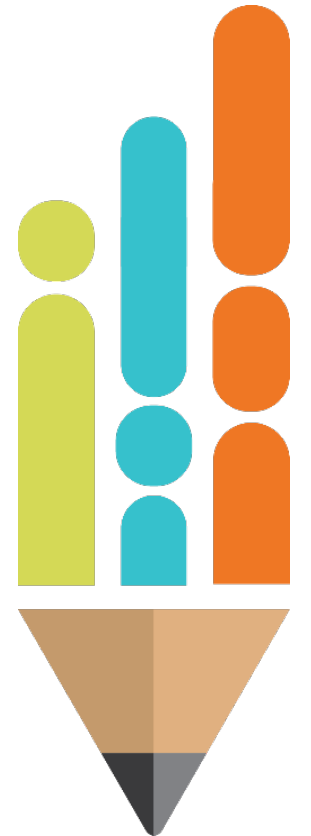


- Address the academic impact of lost instructional time through evidence-based interventions.
- Assess effectiveness.
 - Continuous and ongoing
- Learning loss must be no less than 20% of **total ESSER 3.0 allocation**.
- Learning loss includes items beyond Tier 1/ universal curriculum.
- Learning loss expenditures must exclude the CTE program.
- Determine the amount expended in FY22 toward Learning Loss to figure the remaining amount to be budgeted in FY23.

Learning Loss

BEST PRACTICES

- Track learning loss expenditures throughout the fiscal year.
- Refer to [ESSER 3.0 Learning Loss Allowability Chart](#).
- Evidence-based programs (see [A-10](#))
- [Strategies for Using ARP Funding to Address Learning Loss](#)
- Documentation of expenditures
- Documentation of tracking the effectiveness



Program Codes and Budget Tags

- All line-items associated with TN ALL Corps should be tagged with the Optional Program Code, **TN ALL Corps**.
- All associated line-items should have same budget tag.
 - Example: An ESSER director’s salary and related benefits should all be tagged to Administrative Cost.
- Optional Budget Tags
 - Four main buckets in ESSERF reporting tool
 - Helpful for LEAs in completing ESSERF in FY23

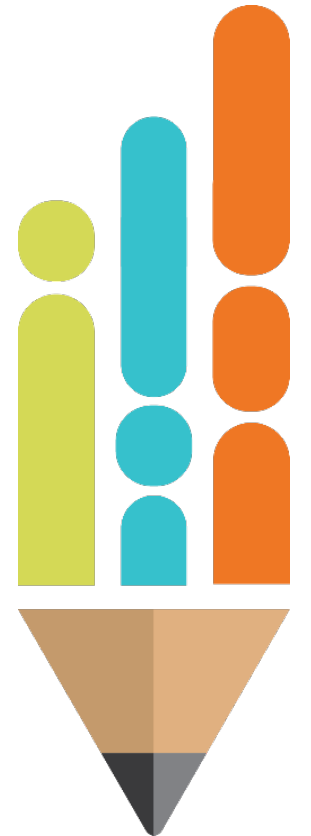
Optional:	Select Tag ▼
Optional Program Code:	Select Tag
Location Code:	Addressing Physical Health and Safety
Quantity:	Meeting Students' Academic, Social, Emotional, and Other Needs Excluding Mental Health Supports
	Mental Health Supports for Students and Staff
	Operational Continuity and Other Allowed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



Program Codes and Budget Tags

BEST PRACTICES

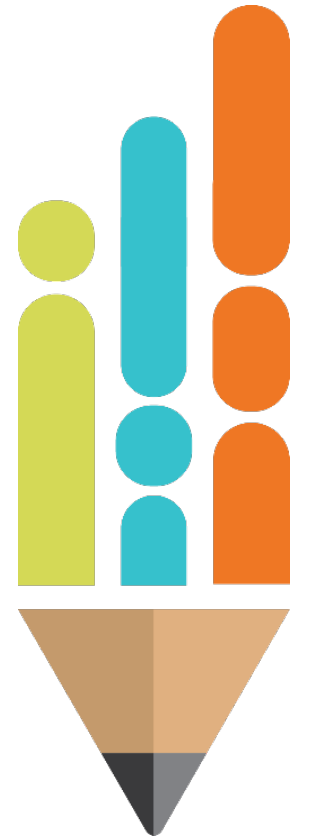
- TN ALL Corps program code
- Use new Optional Budget Tags for ESSERF reporting.
 - Tags will assist LEAs in determining the correct place to report expenditures for future ESSERF reporting periods.
 - More tags equal greater clarity for monitoring and reporting.
- Double check tags when making additions or revisions.



Application Revisions

BEST PRACTICES

- Note revisions with “Revision”, date, bold, etc.
 - Faster review process
- Leave old information.
 - Note if items/initiatives are no longer being funded
 - Monitoring
- Ensure every section is updated as necessary.
 - Budget, spending plan, personnel charts, and pre-approvals
- Refer to the [ESSER Checklist for LEAs](#).



ESSER Grant Oversight and Documentation





Oversight

Various types of oversight will require documentation of meeting federal requirements for ESSER funds. All LEAs will be monitored in some way in FY23.

- TDOE Monitoring
 - Level 3: Monitoring tier for LEAs earning significant risk on the risk analysis (at least 10%; approximately 13.5% in FY22)
 - Level 2: Monitoring tier for LEAs earning elevated risk on risk analysis (at least 10%; approximately 12% in FY22)
 - Level 1: Monitoring tier for LEAs earning a low risk on the risk analysis (all remaining LEAs; approximately 74.5% in FY22)
- State audits



Davis-Bacon Act

- Applies to all federally-funded contracts > \$2,000
 - Includes construction, alteration, repairs, painting & decorating, etc.
- Must pay workers **no less** than the local prevailing wage and fringe benefits for corresponding work in the area
 - Include language in contracts with contractors or subcontractors
- Requires certification of weekly payroll reports
 - See also [B-6](#)
 - [Davis-Bacon and Related Acts](#)
- **TIP:** Ensure that any contract includes an assurance that Davis-Bacon will be followed.



Inventory Control

Why inventory equipment?

- Federal requirement 2 C.F.R. § 200.313 (d)(1) Property records
- Federal requirement 2 C.F.R. § 200.302 (b)(4) Effective control over, and accountability for, all funds, property, and other assets.
- Assets need to be tracked
 - How would you know something is missing?
- To be good stewards of taxpayer dollars



Inventory Control

Property Classifications

- **Equipment**: tangible personal property with useful life of more than one year and a per unit cost equal to or exceeding the lesser of the LEA's capitalization level or \$5,000. 2 C.F.R. § 200.333
- **Sensitive minor equipment**: effective July 1, 2022, items with a cost between \$500 and \$5,000, including computers or computer peripherals, cameras, document cameras, calculators, televisions, and interactive whiteboards must be included in the LEA's inventory
 - *It is strongly recommended that vulnerable equipment, such as laptops and iPads, still be tagged and included on the inventory listing*



Inventory Control

Policies and procedures are required for managing equipment

Per 2 C.F.R. § 200.313 (d), Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place, will, at a minimum, meet the following requirements:

- Property records
- Physical inventory
- Control system to prevent loss, damage, or theft (all incidents must be investigated)
- Adequate maintenance procedures
- Disposition management requirements



Inventory Control

Per 2 C.F.R. § 200.313 (d)(1), records must include:

- Description of the property
- Serial number or another identification number
- Source of funding for the property [including the Federal Award Identifying Number (FAIN)]
- Title holder, which is the school district
- Acquisition date
- Cost of the property
- Percentage of federal participation in the cost of the equipment
- Location
- Use of equipment, including program used and who is using the equipment
- Condition of equipment
- Disposition data, when disposed of, including date of disposition and sales price of the property



Inventory Control

BEST PRACTICES

- Physical inventory is required at least once every two years.
 - **Do it more often! (i.e., one time per semester)**
 - **Develop check-out procedures for shared equipment.**
 - **Include the date, time, and who is responsible.**
- Ensure policies are followed.
- Use an inventory template.
 - **ePlan > TDOE Resources > Fiscal-District Technical Assistance > 2022 Spring Fiscal Workshop > Monitoring: Inventory Template 2022**



Time and Effort

Charges (salaries, wages, stipends, bonuses, benefits) to Federal awards must be based on records that accurately reflect the work performed. (2 C.F.R. § 200.430)

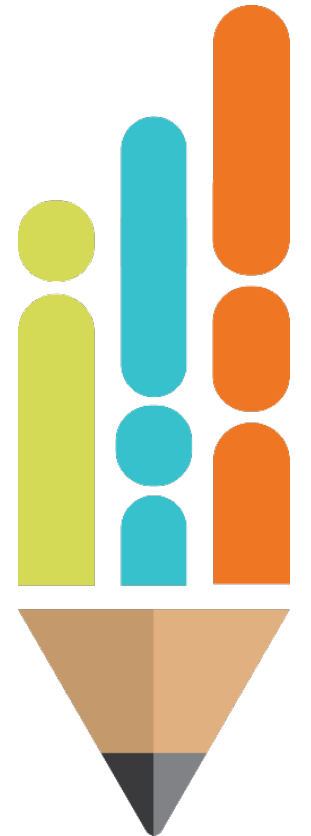
Who needs to keep Time and Effort?

- **All** employees whose salaries are paid in whole or in part with federal funds.

Time & Effort

ESSER 2.0 and 3.0 Allowable Activities

- Stipends
 - Extra work for extra pay; can be one-time or ongoing
 - Extra time and effort must be documented
 - Signed by employee and supervisor
 - When determining amounts, apply the federal cost principle of "reasonable"
- Bonuses
 - Compensation that employees receive as a “pat on the back.”
 - A blanket statement from an authorizing official, such as the Director of Schools, is proper documentation.
 - List employees
 - List amounts





Tracking Activities

ESSER 2.0 and 3.0 funding applications Spending Plan section

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

\$ Amount

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

\$ Amount

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/Infrastructure

\$ Amount

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

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

Describe how the proposed activities/use of funds supports the focus area and how the effectiveness of the activities will be assessed.



Tracking Activities

ESSER 2.0 and 3.0 funding applications *Spending Plan* section

- Amounts populate for each area of spending based on budgeted items.
- Each requires a description of how the activities will be tracked.
 - Ending FY22, how effective were your activities?
 - How do you know the effectiveness?
 - Can you show data to demonstrate the effectiveness?
- **A best practice would be to consider the effectiveness of FY22 activities as you are planning for FY23.**



Tracking Activities

Many ESSER activities go beyond tracking academic achievement data as there is increased allowability.

Best Practices for tracking activities:

- Assign individuals to lead different sections
 - CSH or lead nurse for health-related activities; maintenance supervisor for construction or cleaning equipment; lead counselor for behavioral data
- Develop protocols in which to track information and data
- Meet regularly
 - Schedule meetings in a timely manner to review data

Tracking Activities

Discuss ideas for tracking the effectiveness of the following activities with someone near you:

- Hiring additional nurses for the LEA
- Installing security cameras for each school entrance
- Purchasing an additional school bus
- Purchasing additional floor scrubbers for schools



Closing





Check for Understanding

Checking the health department website regularly is sufficient for the required engagement with the health department.

- True
- False



Check for Understanding

What is the threshold amount for the Davis-Bacon Act to be followed?

- A. \$10,000 or more
- B. \$20,000 or more
- C. \$2,000 or more
- D. \$500 or more



Check for Understanding

When must a pre-approval be submitted?

- A. Every six months
- B. Any time a construction/remodeling project changes
- C. Any time changes occur in projects that result in differing amounts between the pre-approval and funding application
- D. Every fiscal year



Check for Understanding

It is a requirement that evidence must be shown that activities funded by ESSER were effective?

A. True

B. False



Check for Understanding

Inventory records should include:

- A. Serial number or other identification numbers
- B. Location
- C. Condition of equipment
- D. All of the above



Questions?

Contact

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(effective September 19, 2022)



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Fraud, Waste or Abuse

Citizens and agencies are encouraged to report fraud, waste, or abuse in State and Local government.

NOTICE: This agency is a recipient of taxpayer funding. If you observe an agency director or employee engaging in any activity which you consider to be illegal, improper or wasteful, please call the state Comptroller's toll-free Hotline:

1-800-232-5454

Notifications can also be submitted electronically at:

<http://www.comptroller.tn.gov/hotline>

Please Share your Feedback:

https://stateoftennessee.formstack.com/forms/fpo_professional_development_survey

SKILLS AND KNOWLEDGE

