#TNBestforAll

FY24 Elementary and Secondary School Emergency Relief (ESSER) 2.0 and 3.0 Funding Applications Updates

Relief Team

Division of Federal Programs and Oversight

June 28, 2023

TN Department of Education

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

- Pre-Approval Reminders
- ESSER 2.0 Carryover
- FY24 ESSER 3.0 Funding Application
- Key Reminders and Best Practices
- ESSER 3.0 Required Planning
- Check for Understanding
- Resources

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Pre-Approval Reminders

Locating Pre-Approvals

- ESSER 2.0 and 3.0 pre-approvals remain located in ePlan > Data and Information > 2021 > ESSER Pre-Approval Request.

Pre-Approval Reminders

- **When making revisions, it is best practice to note revisions by stating, "Revision" and including 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- 7.10.23:** Due to increased materials costs, the local education agency (LEA) is increasing the budget for this project from $800,000 to $925,000.

- **Rather than deleting projects from the pre-approval, LEAs should 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- 7.10.23:** 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.

Pre-Approval Revisions

- If a pre-approval is denied or returned for revisions, please ensure that any revisions are also noted in the funding application.
  - Example: An LEA is told to remove an item in the pre-approval but does not remove it in the funding application.
- If revisions are made to the funding application that may require pre-approval, please revise the pre-approval and resubmit it as soon as possible for timely review and approval.
  - Example: An LEA updates the funding application to purchase additional trailers but does not submit a revised pre-approval.

Pre-Approval Submission Reminders

- Clear alignment to the purpose of ESSER funds
  - Necessary to prevent, prepare for, and respond to COVID-19
  - Description of the anticipated benefits of the purchase/project
    - How many students will be impacted, the main objectives of the project, etc.
- Timeline
  - Able to be completed within the time constraints of the grant
  - Include proposed timeline in pre-approval
- Cost
- Justification
  - **If seeking pre-approval for the non-competitive bid process**
- Align initiatives in the funding application with pre-approval language.
- All responsible parties review and submit.
  - LEA Elementary and Secondary School Emergency Relief (ESSER) Director
  - LEA Authorized Representative

Let's Practice!

- How could the LEA improve their revision?

  - **Original Pre-Approval:** Jones County Schools is requesting pre-approval to add a new wing at Jones Elementary to alleviate overcrowded classrooms and promote social distancing. This will provide eight additional classrooms and two restrooms, impacting approximately 160 students and eight teachers. This project is scheduled to begin in March 2022 and will be finished no later than February 2023 with a total cost of $1,200,000.

  - **Revised Pre-Approval**: Jones County Schools is requesting pre-approval to add a new wing at Jones Elementary to alleviate overcrowded classrooms and promote social distancing. This will provide eight additional classrooms and two restrooms, impacting approximately 160 students and eight teachers. This project is scheduled to begin in March 2022 and will be finished no later than May 2023 with a total cost of $1,300,000.

Pre-Approval Revision Example

- Jones County Schools is requesting pre-approval to add a new wing at a Jones Elementary to alleviate overcrowded classrooms and promote social distancing. This will provide eight additional classrooms and two restrooms, impacting approximately 160 students and eight teachers. This project is scheduled to begin in March 2022 and will be finished no later than February 2023 with a total cost of $1,200,000. **Revision- 8.28.2023 - Due to the increased cost of supplies and timeline adjustments with the contractor, we need to increase our budget to $1,300,000 and extend the timeline to May 2023.**

ESSER 2.0 Carryover

FY24 ESSER 2.0 Carryover Application

- Any LEAs with remaining funds after June 30, 2023, that have not been obligated or liquidated must:
  - Prioritize submission of the FY23 ESSER 2.0 final expenditure report (FER)
    - FERs must be submitted and approved by the department in order for carryover funds to become available.
    - If the LEA plans to carryover ESSER 2.0 funds, the FER must be submitted **no later than July 28, 2023.**
  - Complete the FY24 ESSER 2.0 funding application in ePlan as soon as possible once it is available.
    - Must be submitted **on or before Aug. 15, 2023**
    - Must be approved prior to obligating funds

FY24 ESSER 2.0 Carryover Application

- If no changes are being made from the FY23 funding application, LEAs may carry the narratives and information forward.

- If the FY24 funding application includes changes to ESSER 2.0-funded capital projects, ensure that changes are also made in the ESSER Pre-Approval Request.

  - Data and Information> 2021> ESSER Pre-Approval Request

- Please see the ESSER Checklist for LEAs if making changes to the Pre-Approval Request.

- **Obligate all funds by Sept. 30, 2023.**

- **ESSER 2.0 Board Approval forms due by Oct. 1, 2023.**

- **Liquidate all funds by Dec. 15, 2023.**

Obligation vs. Liquidation

- Obligation:
  - ESSER funds are obligated when the LEA commits those funds to specific purposes (e.g., contracts, services, subscriptions, materials) (34 C.F.R. § 76.707). Funds are not obligated until the LEA commits the funds to specific purposes.

- Liquidation:
  - To liquidate an obligation, the purchased item or service has occurred, and payment has been made to the vendor or provider. A grantee must liquidate all obligations incurred under the award no later than 120 days after the end of the funding period or as specified in a program regulation (34 C.F.R. § 80.23).

- **Obligated or liquidated?** An LEA receives an order of ELA consumables on July 23, 2023, and pays for them on Aug. 6, 2023.

Employee Pay

- Employee pay:
  - Services provided by an employee are considered obligated when the services are rendered, or the work is performed [34 C.F.R. § 76.707(b)]. Under this same provision, an LEA may not use relief funding to pay the salary of an employee who is administering the program after Sept. 30, 2023, since the obligation of funds for an employee does not occur until the work is performed. Thus, payroll expenses for employees of a State or subgrantee may only be charged to the grant for services provided through the end of the obligation period (Sept. 30, 2024, for ESSER 3.0).

ESSER 2.0 Release of Funds

- LEAs are strongly encouraged to liquidate all relief funds; however, LEAs may wish to release funds that are not used as of June 30, 2023.
- [The Release of Funds](#) form must be uploaded in ePlan, and the applicable grant manager must be notified if any funds are being released.
  - Please note, the release of funds process must be completed regardless of the amount of funds being released.

FY24 ESSER 3.0 Funding Application

ESSER 3.0 Learning Loss Set-Aside

- LEAs are required to allocate a minimum of **20% of their total ESSER 3.0 allocation** to learning loss.

- **FY24 Update: LEAs will provide the total amount expended toward Learning Loss in FY22 and FY23 in the Spending Plan.**
  - Required 20% of total allocation will be pre-loaded.
  - LEAs will provide the amount expended toward Learning Loss in FY22 and FY23.
  - The required amount remaining for Learning Loss will be auto-calculated.
  - **LEAs must check the assurance stating the amount expended for Learning Loss in FY22 and FY23 is correct, and documentation is available at the local level for monitoring and oversight.**

ESSER 3.0 Learning Loss Set-Aside

All activities from the LEA's budget should be reflected in the spending plan.

☐ * The LEA assures the amounts listed **below** in the boxes as *expended on Address Learning Loss in FY22 and FY23* are correct and documentation is available at the local level for monitoring and oversight.

After analyzing and repurposing other funding sources, justify the spending plan for the American Rescue Plan Act (ARPA) 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

Learning Loss Calculation (LEAs must spend a minimum of 20%, across the life of the grant, on Addressing Learning Loss)

	Original Allocation
$ 0.00	20% to be expended on Addressing Learning Loss.
* $	How much was expended on Addressing Learning Loss in FY22?
$	How much was expended on Addressing Learning Loss in FY23?
$ 0.00	The remaining minimum amount based on the LEA original allocation minus the amount expended on Addressing Learning Loss in FY22 and FY23.

Determining ESSER 3.0 Learning Loss Expenditures

- The amount expended in FY22 and FY23 to address learning loss must be calculated and entered in the spending plan section of the ARP ESSER / ESSER 3.0 funding application to determine the appropriate amount remaining to be budgeted and expended in FY24.

- LEAs should refer to the FY24 Learning Loss Tool for specific directions regarding how to calculate this amount.

- LEAs are also encouraged to attend weekly ESSER office hours for additional assistance in this process.
  - Relief Team ESSER Office Hours

FY24 ESSER 3.0 Reminders

- FY23 ESSER 3.0 FERs are due **on or before Oct. 1, 2023.**
- FY24 ESSER 3.0 funding applications cannot be reviewed or approved until the FER has been submitted and approved.
- ESSER 3.0 funding applications are due **on or before Nov. 1, 2023.**
- Board approval forms for 3.0 are due **on or before Dec. 1, 2023.**
  - LEAs may submit their FY24 funding applications prior to submission of the board approval form.

ESSERF and TN ALL Corps

- U.S. Department of Education (ED) ESSERF Report Alignment
  - To assist LEAs in required reporting for ED, **optional budget tags** referencing the four main spending buckets in the ESSERF reporting tool are available.
    - Addressing Physical Health and Safety
    - 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

- TN ALL Corps
  - **All line items associated with TN ALL Corps must be tagged with the optional program code, "TN ALL Corps."**

Key Reminders and Best Practices

Copying Information from FY23

- Navigate to the FY24 funding application
  - Click "Draft Started"
  - Go to the Budget section
  - Click, "Copy 2023 Budget Detail" which carries forward the budget information from the last approved FY23 application.
- Once it is copied forward, you may adjust, remove, etc. as needed.
- Additional sections of the application will not copy forward
  - Navigate to FY23 application and copy information to paste in FY24 for each section, or
  - Choose print function in FY23 application from which to use PDF file to copy information to paste in FY24.

Indirect Cost	
Total Contributing to Indirect Cost	$0.00
Indirect Cost Rate	12.88%
Maximum Allowed for Indirect Cost	$0.00

Copy 2023 Budget Detail | Upload Budget Data | Download Budget Data

Key Reminders

- Use the recommended line items.
  - [ESSER 1.0, 2.0, and 3.0 Recommended Accounts and Line Items](#)
- LEAs should ensure all sections of the funding application are aligned.
  - Pre-approvals and funding applications should also be clearly aligned.
- If returned to the LEA for revisions, read and attend to all requested changes in the checklist.
- Requested changes are found in the ESSER Checklist at the bottom of the sections page in the funding application.
- Pre-approvals and funding applications **must be submitted as LEA Authorized Representative Approved** before the relief team will be notified.

Key Reminders

- LEAs are required to submit a board approval form for their FY24 ESSER 2.0 and 3.0 funding applications.

- Board approval forms must be uploaded to ePlan > LEA Document Library > 2024 > ESSER 2.0 and 3.0 Documents > ESSER 2.0 and ESSER 3.0 FY24 Board Approval Form.

- Board approval forms are due no later than Oct.1, 2023 (ESSER 2.0) and Dec. 1, 2023 (ESSER 3.0).
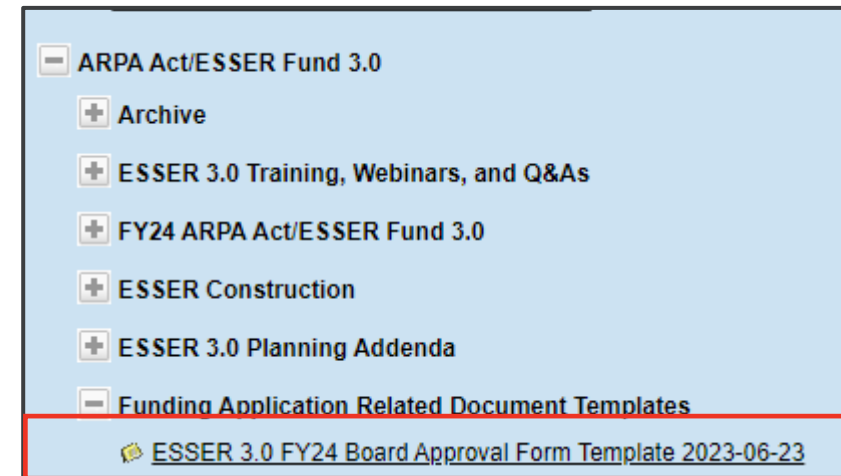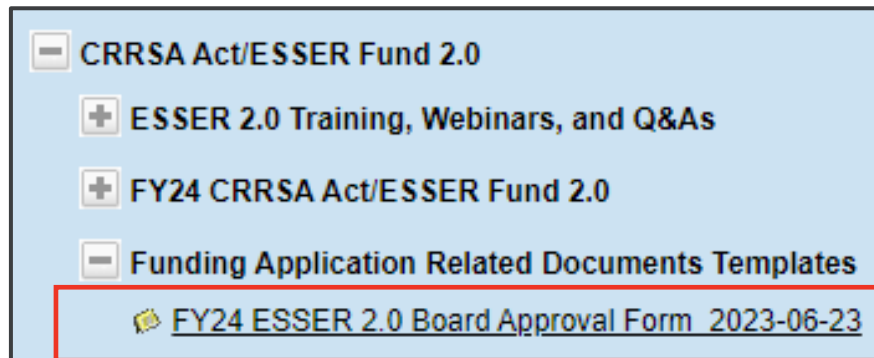
Best Practices

- When revising funding applications and/or pre-approvals, **it is best practice to note all revisions (i.e., Revision- 8.31.23).**
    - This allows for a faster turnaround in the review and approval process.
- Provide detailed descriptions for clarity.
    - To determine federal cost principles: reasonable, necessary, allocable
- When adding items that may need pre-approval, ensure pre-approval has been submitted to speed up the process.
- Utilize resources provided in the funding application and pre-approval.
- Reach out to a regional coordinator with questions or for technical assistance.

ESSER 3.0 Public Plans

- **Federally Required**
  - An update is due every six months through Sept. 30, 2023.
  - The LEA must seek public input on the plans as the purpose is to keep stakeholders informed.
  - All versions must be translated and publicly posted.
  - The plan must be approved by the department prior to posting on the publicly available website.
  - Relief funding consultants will inform the ESSER POC of any LEA needing changes or corrections to the planning documents.

Safe Return to In-Person and Continuity of Services Plan

- Also known as the **Health and Safety Plan**
- The final updates are due **Sept.15.**
- Upload files in ePlan > LEA Document Library > FY24 > ESSER 2.0 and 3.0 Documents > ESSER 3.0 Plan Six-Monthly Addenda > Health and Safety Plan Six-Monthly Addenda.
  - *Note:* *When naming the file, it is recommended that LEAs include the month and year. For example, Nave County Health & Safety Addendum Sept. 2023.*

Required Information

- Describe how the LEA has continued to engage in meaningful consultation with stakeholders in development of the revised plan.

- Describe how the LEA engaged the health department in the development of the revised plan.

- Provide to the extent to which the LEA has updated adopted policies and a description of any such policies on each of the following health and safety strategies.

- Provide a current description as to how the LEA is ensuring continuity of services including but not limited to services to address the students' academic needs, and students' and staff social, emotional, mental health, and other needs, which may include student health and food services.

Key Reminders

- The LEA must engage the health department in the development of the plan.
  - Engagement is not the same as providing the health department with COVID-19 numbers.
  - Engagement is to meaningfully consult with health officials regarding the most current protocols surrounding safe practices.
- Plans must explicitly address **every bullet point** in Question 3 regarding the LEA's policies and strategies.
- The LEA must revisit all questions in the template to address the most current health and safety issues as they relate to in-person learning.

Updated USED Guidance

- Updated ED guidance has allowed LEAs to determine if no revisions are needed to the Safe Return to In-Person Learning and Continuity of Services Plan.
  - Please note, this guidance **only applies to the Safe Return Plan.**
  - Additionally, LEAs must review their plans and take into account public input before determining that no revisions are needed.
  - LEAs should communicate this decision clearly to the public.
  - If no revisions are being made, please include the responses from the most recent update.

ESSER 3.0 Public Spending Plan

- Final spending plan is due **Sept. 15.**
- Upload files in ePlan > LEA Document Library > FY24 > ESSER 2.0 and 3.0 Documents > ESSER 3.0 Plan Six-Monthly Addenda > ESSER 3.0 Public Plan for Remaining Funds.
  - *Note: When naming the file, it is recommended that LEAs include the month and year. For example, Nave County Public Spending Plan Sept. 2023.*
- ESSER 2.0 and 3.0 will only include carryover amounts and activities that will happen moving forward.

Funding

ESSER 2.0 Remaining Funds:	
ESSER 3.0 Remaining Funds:	
Total Remaining Funds:	

ESSER 3.0 Public Plan for Remaining Funds

- ESSER 2.0 is included as some LEAs will be utilizing a carryover funding application in FY24 (through Sept. 30, 2023) to finalize spending.

- If the LEA has obligated and liquidated all ESSER 2.0 funds, they may enter zeroes.

Budget Summary

		ESSER 2.0 Remaining Funds	ESSER 3.0 Remaining Funds
Academics	Tutoring		
	Summer Programming		
	Early Reading		
	Interventionists		
	Other		
	Sub-Total		
Student Readiness	AP and Dual Credit/ Enrollment Courses		
	High School Innovation		
	Academic Advising		
	Special Populations		
	Mental Health		
	Other		
	Sub-Total		
Educators	Strategic Teacher Retention		
	Grow Your Own		
	Class Size Reduction		
	Other		
	Sub-Total		
Foundations	Technology		
	High-Speed Internet		
	Academic Space (facilities)		
	Auditing and Reporting		
	Other		
	Sub-Total		
	Total		

ESSER 3.0 Public Plan for Remaining Funds

- The totals at the bottom of the page should equal the amounts of remaining funds for each ESSER fund listed on the first page.

- The amounts should reflect the LEA's carryover for ESSER 2.0 and ESSER 3.0.

- If an LEA is unsure of the activity category in which to place amounts, use discretion to choose the most appropriate one.

- Report funds in **only one** activity line.

Budget Summary

		ESSER 2.0 Remaining Funds	ESSER 3.0 Remaining Funds
Academics	Tutoring		
	Summer Programming		
	Early Reading		
	Interventionists		
	Other		
	Sub-Total		
Student Readiness	AP and Dual Credit/ Enrollment Courses		
	High School Innovation		
	Academic Advising		
	Special Populations		
	Mental Health		
	Other		
	Sub-Total		
Educators	Strategic Teacher Retention		
	Grow Your Own		
	Class Size Reduction		
	Other		
	Sub-Total		
Foundations	Technology		
	High-Speed Internet		
	Academic Space (facilities)		
	Auditing and Reporting		
	Other		
	Sub-Total		
	Total		

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ESSER 3.0 Public Plan for Remaining Funds

- Complete all questions in the document.
- If the LEA placed amounts in the "other" section for the four broad categories, include a list or brief description of those activities.

Academics

1. Describe strategic allocations to accelerate **Academic Achievement**, including how allocations support the investments identified in the district's needs assessment.

2. Describe initiatives included in the "other" category.

Monitoring, Auditing and Reporting

1. Outline how the LEA is continuing to actively monitor allocations; conducting interim audits to ensure an appropriate application of funds; collecting and managing data elements required to be reported; and reporting this information to the community.

2. Describe how the LEA will meet the requirements to spend 20 percent of ESSER 3.0 on direct services to students to address learning loss or indicate participation in TN ALL Corps.

ESSER 3.0 Public Plan for Remaining Funds

- Ensure the LEA used **multiple modes of engagement** offered to stakeholders. Examples may include surveys, in-person or virtual committee meetings, town hall meetings, and other inclusive engagement opportunities.
- LEAs should engage all applicable groups noted in meaningful consultation during the crafting of the plan.
- The number of stakeholders engaged should represent the composition of students. For example, if students with disabilities make up 15 percent of students, then 10-20 percent of respondents should represent this subgroup.
- Ensure the stakeholder engagement happened prior to the development/ revision of the plan.

Family and Community Engagement

1. Describe how the LEA has continued to engage in meaningful consultation with stakeholders in the development of the revised plan.

2. Describe how the LEA engaged at minimum 10 percent of the total stakeholders engaged vs. responses received in the development of the revised plan.

3. Describe how the LEA engaged a representation of a diverse population of stakeholders.

4. Describe how the LEA used multiple modes of engagement (such as surveys, scheduled in-person or virtual meetings, and town halls) to gain input from stakeholders in the development of the revised plan.

Reminders

- On the Cover Page and Summary Page of the LEA's ESSER plan, the amounts should total for each relief fund: ESSER 2.0 and ESSER 3.0.
- The LEA must respond to all questions in the document.
- The stakeholder engagement responses should closely align with the stakeholder engagement in the Health and Safety Plan.
- Ensure the LEA used multiple modes of engagement offered to stakeholders.
- LEAs should engage all applicable groups noted in meaningful consultation during the crafting of the plan.
- The number of stakeholders engaged should represent the composition of students.
- Ensure the stakeholder engagement happened prior to the development/revision of the plan.
- Plans require local board approval for which documentation must be kept at the LEA level prior to publicly posting. There is <u>no specific form to upload for approval of the planning document.</u>

Check for Understanding

If a pre-approved expenditure increases in cost, the LEA must:

A. Update the amount in the funding application
B. Update the amount in the pre-approval
C. Leave the funding application and pre-approval as is
D. Email the relief funding coordinator to let them know
E. Both A and B

When must ESSER 2.0 carryover funds be obligated by?

A. Aug. 15, 2023

B. Sept. 15, 2023

C. Sept. 30, 2023

D. Dec. 15, 2023

LEAs do not have to provide their previous learning loss expenditures in the funding application.

- True
- False

The planning addenda are due:

A. Feb. 1

B. March 1

C. Sept. 15

D. Sept. 30

LEAs can simply write "no revisions" in their Health and Safety Plan.

- True
- False

Bonus Question!
LEAs may receive reimbursement for allowable expenses dating back to:

A. Jan. 1, 2020

B. March 13, 2020

C. June 30, 2020

D. July 1, 2020

Resources

Resources

- [ePlan > TDOE Resources](#) > Relief Funding
- ePlan > [TDOE Resources](#) > Relief Funding > ARPA Act/ESSER Fund 3.0 > ESSER 3.0 Planning Addenda.
- [Department ESSER Webpage](#)
- [Weekly office hours](#) take place Wednesday mornings
  - 9 – 10 a.m. CT / 10 – 11 a.m. ET
- [Relief Funding Coordinator Map](#)
- [ESSER Checklist for LEAs](#)
- [ESSER 2.0 Technical Guide](#)
- [ESSER 3.0 Technical Guide](#)
- [FY24 Learning Loss Tool](#)

Relief Funding Contacts

- **Jerri Nave | Director of Relief Funding**
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- **Julia Hudson | West Tennessee Relief Funding Coordinator**
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- **Michelle Harless | East Tennessee Relief Funding Coordinator**
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*Middle Tennessee is currently served by the entire Relief Team. Please see the divisional coordinator map for a listing of each LEA and their assigned coordinator.

FPO Divisional Coordinator Map for ESSER Funds
(effective March 15, 2023)
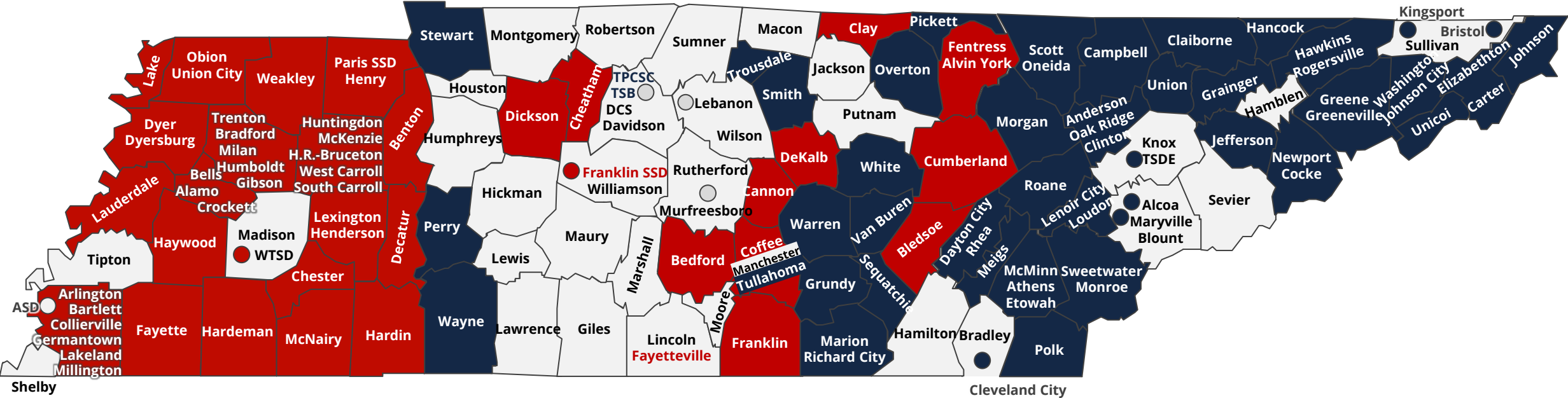
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Thank You!

Questions?

TN Department of **Education**

Please Share your Feedback:

You may access the PD by navigating here:

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

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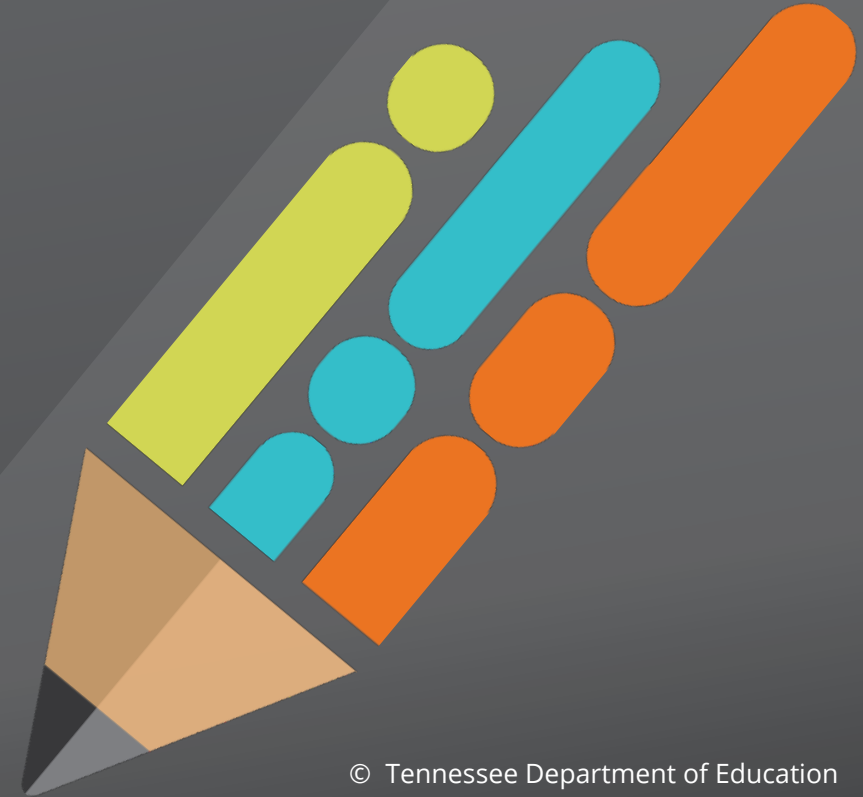
Fraud, Waste or Abuse

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