

Elementary and Secondary School Emergency Relief Fund (ESSER) 2.0 and 3.0 Key Dates and Reminders

Planning Documents

- Federal requirement of local educational agencies (LEAs) receiving ESSER 3.0 funds
- Addenda must be updated every six months through Sept. 30, 2023.
 - *Safe Return to In-Person Instruction and Continuity of Services (i.e., Health and Safety Plan)*
 - *Public Plan for Remaining Funds*
- Due **Sept. 15, 2023**
- Must be translated and posted publicly
- Must seek public input prior to revising addenda
 - Ongoing, meaningful stakeholder consultation
- Stakeholder engagement responses should closely align in each addendum.
- LEAs must revisit **all questions** in the addenda.
 - Must explicitly address each bullet in Question 3 of the Health and Safety Plan
 - Answers with blanks, N/A, “no changes,” “none,” etc. will be returned to the LEA for revision.
 - Updated U.S. Department of Education (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.
 - 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.
- Public Plan for Remaining Funds will only include carryover amounts and activities that will happen moving forward.
- Submit addenda to ePlan > LEA Document Library > Fiscal Year > ESSER 2.0 and 3.0 Documents > ESSER 3.0 Plan Six-Monthly Addenda.
- **Best Practice: Email your [relief funding coordinator](#) after uploading the addenda to the LEA Document Library.**
- Board approval is required before posting to the LEA website.
 - There is no formal form for board approval.
 - Keep documentation of approval at the LEA level.
 - Board approval is not required before submitting to the Tennessee Department of Education (department).

Board Approval Form

- Due **Oct. 1, 2023** for ESSER 2.0 and **Dec. 1, 2023** for ESSER 3.0
 - Board approval forms for ESSER 2.0 are only required for LEAs with an FY24 ESSER 2.0 carryover application.
- Upload forms to ePlan > LEA Document Library > Fiscal Year > ESSER 2.0 and 3.0 Documents > Documents > ESSER 2.0 Board Approval Form **or** ESSER 3.0 Board Approval Form.
- Board approval is not required before submitting the FY24 applications in ePlan.
- **Best Practice: Email your [relief funding coordinator](#) after uploading the forms to the LEA Document Library.**

Pre-Approvals

- Required for certain expenditures in ESSER 2.0 and 3.0
- Must be aligned with the funding application
- Refer to [Requirements for Equipment/Capital Expenditures Q & A](#).
- Ensure all expenditures are reasonable, allowable, and necessary and align with the purpose of ESSER grant funds.
 - Prevent, prepare for, and respond to the COVID-19 pandemic
- Expenditures must be approved in the pre-approval **and** the funding application.
- Projects must be completed by the end of the grant period.
- Double-check pre-approvals when budgets are revised to ensure alignment if needed.
- **Best Practice: Leave old information and note revisions with “Revision-Date” for faster review.**

ESSER 2.0 Carryover Application

- The FY24 carryover application for ESSER 2.0 is due **Aug. 25, 2023**.
- **Sept. 30, 2023**, is the final day to obligate funds.
 - The obligation date will not be extended.
- **Dec. 15, 2023**, is the final day to liquidate funds.
 - At this time, guidance from ED has not been released regarding an extension for the liquidation of ESSER 2.0 funds. LEAs should plan to liquidate ESSER 2.0 funds by the Dec.15 deadline.
- LEAs can reimburse allowable costs dating back to **March 13, 2020**.
- Equitable services are not required in ESSER 2.0.
- No minimum percentage is required for Learning Loss.
- Construction is allowable with ESSER 2.0 funds.
 - See [Pre-Approvals](#)
 - Projects must be completed by the end of the grant period.
- Board approval is required.
 - See [Board Approval](#)
 - Due **Oct. 1, 2023**
- Expenditures must align with the purpose of the grant.
 - Prevent, prepare for, and respond to the COVID-19 pandemic

ESSER 3.0 Funding Application

- FY24 is the final year to expend ESSER 3.0 funds.
- The FY24 ESSER 3.0 funding applications are due **Nov. 1, 2023**.
- LEAs can reimburse allowable costs dating back to **March 13, 2020**.
- Equitable services are not required in ESSER 3.0.
- LEAs are required to reserve a **minimum of 20%** of their total ESSER 3.0 allocation to Learning Loss.
 - Refer to the [ESSER 3.0 Learning Loss Set-Aside Example Allowable Uses](#).
- Public planning documents are required to be updated every six months.
 - See [Planning Documents](#)
- Construction is allowable with ESSER 3.0 funds.
 - See [Pre-Approvals](#)
 - Projects must be completed by the end of the grant period.
- Board approval required
 - See [Board Approval](#)
 - Due **Dec. 1, 2023**
- Expenditures must align with the purpose of the grant.
 - Prevent, prepare for, and respond to the COVID-19 pandemic

ESSERF Data Collection

- Required for ESSER 1.0, ESSER 2.0, and ESSER 3.0
- Required until all ESSER funds have been liquidated
- Reporting periods cover the **previous** state fiscal year.
 - For example, the Year 3 annual report covered FY22 (July 1, 2021- June 30, 2022).
- Tentatively opens **March 15** each year
 - Dates are subject to change based on guidance from ED.
- Tentatively closes **April 17** each year
 - Dates are subject to change based on guidance from ED.
- Year 4 reporting (for FY23) will include new requirements for LEAs.
- Expenditures are incurred when the state educational agency (SEA) makes a reimbursement to the LEA.
 - The reimbursement date determines the appropriate reporting period for each expenditure.
- Optional budget tags in ePlan have been added to assist LEAs with ESSERF reporting.