

Clarification of Definition of “Expenditure”

Elementary and Secondary School Emergency Relief Fund (ESSERF) Data Reporting

As local education agencies (LEAs) prepare for the upcoming Elementary and Secondary School Emergency Relief (ESSER) FY24 Annual Performance Report, the U.S. Department of Education (ED) has published clarification of the definition of **expenditure**.

An expenditure is incurred by the LEA when the state education agency (SEA) makes a reimbursement for that expenditure with specific funds; the reimbursement date determines the appropriate reporting period.

To assist LEAs in gathering, and reporting the information ED is seeking, the following examples walk through how and where expenditures should be reported in ESSER reporting periods.

In all examples, the state fiscal year (SFY) ends on June 30.

Example 1: An LEA pays for an ESSER-eligible good or service on May 31, 2024, and submits the expenditure to the SEA for reimbursement on June 21, 2024. The LEA received reimbursement from the SEA on June 29, 2024.

This expenditure should be included in the SFY24 APR. The SEA reimbursed the expenditure with ESSER funds between July 1, 2023, and June 30, 2024, or State FY 2024.

Example 2: An LEA pays for an ESSER-eligible good or service on June 20, 2024, and submits the expenditure to the SEA for reimbursement on July 1, 2024. The LEA received reimbursement from the SEA on July 10, 2024.

This expenditure must be included in the State FY25 APR. The SEA reimbursed the expenditure with ESSER funds between July 1, 2024, and June 30, 2025, or State FY25.

Example 3: An LEA pays for an ESSER-eligible good or service on September 15, 2023, and submits the expenditure to the SEA for reimbursement on September 28, 2023. The LEA received the reimbursement from the SEA on October 15, 2023.

This expenditure must be included in the State FY24 APR. The SEA reimbursed the expenditure with CARES ESSER funds between July 1, 2023, and June 30, 2024, or State FY24.

Example 4: An LEA pays for an ESSER-eligible good or service on March 14, 2024, and submits the expenditure to the SEA for reimbursement with ARP funds on July 5, 2024. The LEA receives reimbursement on July 15, 2024.

This expenditure must be included on the State FY25 APR, as the SEA reimbursed the expenditure between July 1, 2024, and June 30, 2025, or State FY25.

Please contact your [ESSER Coordinator](#) with any additional questions.