

ESSER Recording & Reporting Federal Interest

The Elementary and Secondary School Emergency Relief (ESSER) Fund (i.e., ESSER 1.0, 2.0, and 3.0) allowed local education agencies (LEAs) to use federal funds for construction activities and facilities improvements, providing many LEAs the opportunity to make critical investments in infrastructure and improvements to the quality and safety of their schools.

LEAs that have undertaken ESSER-funded construction projects are required by federal regulation to file an annual report on the status of each real property in which the U.S. Department of Education (ED) retains an interest (i.e., each property on which ESSER-funded construction is in process or has been completed).

Additionally, projects funded by ESSER **in the amount of \$1 million or more** must record a Notice of Federal Interest (NFI) in the official real property records for the jurisdiction in which the facility is located.

Federal Interest

- Federal interest means, for purposes [2 CFR § 200.330](#) or when used in connection with the acquisition or improvement of real property, equipment, or supplies under a Federal award, the dollar amount that is the product of the:
 1. The percentage of Federal participation in the total cost of the real property, equipment, or supplies; and
 2. Current fair market value of the property, improvements, or both, to the extent the costs of acquiring or improving the property were included as project costs.
- Real Property means land, including land improvements, structures, and appurtenances thereto, but excludes moveable machinery and equipment ([2 CFR § 200.1](#)). Moveable equipment could include HVAC equipment, mobile classrooms, building furniture, and other similar items.

LEA Requirements

- LEAs that used ESSER funds on renovation, major remodeling, construction, and/or real property projects must annually report the status of each project for **at least the first 15 years** after a project is funded and for which a Federal Interest is retained.
- If federal funds, **regardless of amount**, were used for any part, the reporting requirement still applies.
- **Two (2) reports are required:**
 1. [A Real Property Status Report \(Cover Page\) \(SF-429\)](#)
 2. [A Real Property Status Report ATTACHMENT A \(General Reporting\) \(SF-429A\)](#)
- For each individual project totaling \$1 million or more, the LEA must record the NFI in the official real property records for the jurisdiction in which the improved or purchased property is located.

LEA Instructions

- Navigate to ePlan > Data & Information > 2026 > Recording & Reporting Federal Interest Assurance.

2026 ▼ Active ▼

Data and Information

[Carryover and Expiring Funds Review](#)

[Coordinated School Health Action Plan](#)

[ESSER Reporting and Recording Federal Interest](#)

- Select **Draft Started** and navigate to the *Cover Page*.

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☒ **Reporting and Recording Federal Interest**

[Cover Page](#)

[Reporting and Recording Federal Interest](#)

[Related Documents](#)

- Complete all sections of the *Cover Page* as seen below.

LEA Information

* Name

* Official Address

Director of Schools

* Name

* Email

ESSER Point of Contact

* Name

* Job Title

* Email

- Navigate to the *Reporting and Recording Federal Interest* page and select Yes or No in response to each question.

Note: If the LEA selected Yes to the question, “* Did the LEA have at least one project totaling \$1 million or more that was funded by ESSER 2.0 or ESSER 3.0?” they must attest to the following:

- The LEA assures that any projects totaling \$1 million or greater with ESSER funds have been properly recorded with the applicable government office within their jurisdiction.

Reporting and Recording Federal Interest	
LEAs or other subgrantees must annually report on the status of a renovation, major remodeling, construction, or real property project for at least the first 15 years after a project is funded and for which a Federal Interest is retained.	
* Did the LEA use 2.0 or ESSER 3.0 funds in part or whole for construction, major remodeling, renovation, or real property.	
<input type="checkbox"/>	No, the LEA did not use ESSER 2.0 or ESSER 3.0 funds in part or whole for construction, major remodeling, renovation, or real property.
<input type="checkbox"/>	Yes, the LEA used ESSER 2.0 or ESSER 3.0 funds in part or whole for construction, major remodeling, renovation, or real property.
* Did the LEA have at least one project totaling \$1 million or more that was funded by ESSER 2.0 or ESSER 3.0.	
<input type="checkbox"/>	No, The LEA did not have at least one project totaling \$1 million or more that was funded by ESSER 2.0 or ESSER 3.0 .
<input type="checkbox"/>	Yes, the LEA had at least one project totaling \$1 million or more that was funded by ESSER 2.0 or ESSER 3.0.

- Upload all applicable documentation to the Related Documents page.

Type
(ESSER-FedInt) A Real Property Status Report (Cover Page) (SF-429)
(ESSER-FedInt) A Real Property Status Report ATTACHMENT A (General Reporting) (SF-429A)

- The instrument must be submitted as **LEA Authorized Representative Approved** no later than **Jan. 16, 2026**.