



ESSER: Federal Fiscal Accountability and Reporting

April 21, 2022



Kansas leads the world in the success of each student.



ESSER Refresher

ESSER and EANS Aid

	Elementary & Secondary School Emergency Relief Fund (ESSER)			Emergency Assistance to Non-Public Schools (EANS)	
	Description Awarded to SEAs based on Title I formula to provide emergency relief funds to LEAs to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the Nation			Description Awarded to Governors to provide services or assistance to eligible non-public schools	
	Intended Use Used by LEAs for preventing, preparing for, and responding to COVID-19			Intended Use Address the impact of COVID-19 on non-public school students & teachers	
	ESSER I	ESSER II	ESSER III	EANS I	EANS II
	Bill CARES Act (Mar '20)	Bill CRRSA Act (Dec '20)	Bill ARP Act (Mar '21)	Bill CRRSA Act (Dec '20)	Bill ARP Act (Mar '21)
KS Amount	\$85M	\$370M	\$830M	\$27M	\$25M
	Timeframe <ul style="list-style-type: none"> Usable from Mar '20 8M SPED Obligate by Sep '22 	Timeframe <ul style="list-style-type: none"> Usable from Mar '20 24M SPED Obligate by Sep '23 	Timeframe <ul style="list-style-type: none"> Usable from Mar '20 ARP-IDEA 28M SPED Obligate by Sep '24 	Timeframe <ul style="list-style-type: none"> Usable from Mar '20 Obligate by Aug '21 Services through Sep '23 	Timeframe <ul style="list-style-type: none"> Obligate by Sep '24



Elementary and Secondary School Emergency Relief (ESSER)

- Kansas Share: \$84.5m
- Period Covered: March 13, 2020 – September 30, 2022
- Conditions and Notes
- Part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act
- Formula award that is proportional to Title I
- Includes local equitable services requirement



ESSER-SPED I

- Period Covered: March 13, 2020 – September 30, 2022
- Conditions and Notes
- Part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act
- Part of the state set-aside
- Distributed to LEAs in proportion to cat-aid payments
- Must be used for special education costs and services that are related to COVID.
- Includes local equitable services requirement



ESSER II

- Period Covered: March 13, 2020 – September 30, 2023
- Part of the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA)
- Formula award that is proportional to Title I
- No local equitable services requirement.
- Includes state set-aside for targeted supports like ESSER-SPED



ESSER II-SPED II

- Period Covered: March 13, 2020 – September 30, 2023
- Conditions and Notes
- Part of the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA)
- Part of the state set-aside
- No local equitable services requirement.
- Distributed to LEAs in proportion to cat-aid payments
- Must be used for special education costs and services that are related to COVID.



ESSER III

- Period Covered: March 13, 2020 – September 30, 2024
- Part of American Rescue Plan Act of 2021
- Formula award that is proportional to Title I
- No local equitable services requirement.
- Mandatory state set-aside for special populations
- Introduces state and local maintenance of equity requirements





Differences Between the Grants

Allowable Uses – No Real Change

- Although the lists of allowable uses of funds are not identical, any of the ESSER funds (ESSER I, ESSER II, or ARP ESSER III) may be used to support all the allowable uses of funds listed in any of the ESSER programs.



Allowable Uses of Funds

KANSAS STATE DEPARTMENT OF EDUCATION



16 Authorized Uses for ESSER III Funds

AUTHORIZED USES FOR ESSER III FUNDS	EXAMPLES
1. A) Any activity authorized by the ESEA of 1965 including the Native Hawaiian Education Act and the Alaska Native Educational Equity, Support, and Assistance Act (20 U.S.C. 6301 et seq.), B) the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.) ("IDEA"), C) the Adult Education and Family Literacy Act (20 U.S.C. 1400 et seq.), D) the Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301 et seq.) ("the Perkins Act"), E) or subtitle B of title VII of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11431 et seq.)	<ul style="list-style-type: none">• Expand Title 1 Program for learning loss.• Add staff to lower class sizes for COVID-related safety. (Cohorting, increasing physical space, etc.)• Create additional family engagement activities – surveys, etc. to provide feedback for program development. (Making connections outside of school hours.)• Establish a safe in-person environment for a limited number of students most in need of in-person support, even while most of the district may be remote.• Provide personal protective equipment and other resources to safely, send teachers to work with students in the home, when appropriate.

[https://www.ksde.org/Portals/0/ECSETS/Announcements/ESSER III Funds 16 Authorized Uses.pdf](https://www.ksde.org/Portals/0/ECSETS/Announcements/ESSER_III_Funds_16_Authorized_Uses.pdf)



Plan for Safe Return to In Person Instruction and Continuity of Services

- All districts were required to create and post to the district website a Plan for Safe Return to In Person Instruction and Continuity of Services
- These living plans must be updated at least every six months through September 30, 2024 and take into consideration updated CDC Guidance.
- A direct link to your school district's safe return plan posted on your website will need to be provided on the ESSER III Application in CommonApp.



Learning Loss Set Aside

- Each LEA will reserve not less than 20 percent of its total ARP ESSER allocation to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, extended school year programs, or other evidence-based interventions, and ensure that such interventions respond to students' academic, social, and emotional needs and address the disproportionate impact of COVID-19 on student subgroups (each major racial and ethnic group, children from low-income families, children with disabilities, English learners, gender, migrant students, students experiencing homelessness, and children and youth in foster care).



Evidence Based Tiers

Tier 1 – Strong Evidence: supported by one or more well-designed and well-implemented randomized control experimental studies.

Tier 2 – Moderate Evidence: supported by one or more well-designed and well-implemented quasi-experimental studies.

Tier 3 – Promising Evidence: supported by one or more well-designed and well-implemented correlational studies (with statistical controls for selection bias).

Tier 4 – Demonstrates a Rationale: practices that have a well-defined logic model or theory of action, are supported by research, and have some effort underway by an SEA, LEA, or outside research organization to determine their effectiveness.

<https://ies.ed.gov/ncee/wwc/essa>



Engagement in Meaningful Consultation with Stakeholders Chart

The district plan must describe how it meaningfully consulted with each of the following groups in the development of the ARP ESSER Plan: (N/A is not an acceptable response)

- 1) Students
- 2) Families
- 3) School and district administrators (including special education administrators)
- 4) Teachers, principals, school leaders, other educators, school staff, and their unions
- 5) Tribes
- 6) Civil rights organizations (including disability rights organizations)
- 7) Stakeholders representing the interests of children with disabilities, English learners, children experiencing homelessness, children in foster care, migratory students, children who are incarcerated, and other underserved students





State Processes and Reporting

Commissioners Task Force on ESSER

- The Task Force on Elementary and Secondary School Emergency Relief (ESSER) and Emergency Assistance for Non-Public Schools (EANS) Funding Oversight consists of 19 individuals, including superintendents, legislators, teachers, local school board members, business managers and private school personnel.
- The Task Force will provide oversight and approval of school district plans for expenditure of ESSER II and ESSER

<https://www.ksde.org/Agency/Office-of-the-Commissioner/Commissioners-Task-Force-On-ESSER>



ESSER Quarterly Reporting

- Cumulative report of actual ESSER expenditures reported quarterly
- These reports provide the public and policy makers important point in time data on the use of relief funds

<https://www.ksde.org/Agency/Division-of-Learning-Services/Special-Education-and-Title-Services/Federal-Disaster-and-Pandemic-Relief>





Select Accountability Requirements

Premium Pay

Incentive compensation. Incentive compensation to employees based on cost reduction, or efficient performance, suggestion awards, safety awards, etc., is allowable to the extent that the overall compensation is determined to be reasonable and such costs are paid or accrued pursuant to an agreement entered into in good faith between the non-Federal entity and the employees before the services were rendered, or pursuant to an established plan followed by the non-Federal entity so consistently as to imply, in effect, an agreement to make such payment.

2 CFR 200.430(f)



Premium Pay – Special Considerations

Special considerations. Special considerations in determining allowability of compensation will be given to any change in a non-Federal entity's compensation policy resulting in a substantial increase in its employees' level of compensation (particularly when the change was concurrent with an increase in the ratio of Federal awards to other activities) or any change in the treatment of allowability of specific types of compensation due to changes in Federal policy.

2 CFR 200.430(e)



Premium Pay: Time and Effort

- For all staff paid any amount of compensation out of federal funds, records must be kept that account for all of their time.
- THIS DOES NOT MEAN THAT EVERY STAFF MEMBER NEEDS TO KEEP A PERSONNEL ACTIVITY REPORT (PAR) LOG.

https://www.ksde.org/Portals/0/ECSETS/Announcements/ESSERIII_PremiumPay_TimeAndEffort.pdf?ver=2022-03-31-144432-057



Property Management and Disposition



Disposition – Real Property

Disposition. When real property is no longer needed for the originally authorized purpose, the non-Federal entity must obtain disposition instructions from the Federal awarding agency or pass-through entity. The instructions must provide for one of the following alternatives:

- (1) Retain title after compensating the Federal awarding agency. The amount paid to the Federal awarding agency will be computed by applying the Federal awarding agency's percentage of participation in the cost of the original purchase (and costs of any improvements) to the fair market value of the property. However, in those situations where the non-Federal entity is disposing of real property acquired or improved with a Federal award and acquiring replacement real property under the same Federal award, the net proceeds from the disposition may be used as an offset to the cost of the replacement property.
- (2) Sell the property and compensate the Federal awarding agency. The amount due to the Federal awarding agency will be calculated by applying the Federal awarding agency's percentage of participation in the cost of the original purchase (and cost of any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses. If the Federal award has not been closed out, the net proceeds from sale may be offset against the original cost of the property. When the non-Federal entity is directed to sell property, sales procedures must be followed that provide for competition to the extent practicable and result in the highest possible return.
- (3) Transfer title to the Federal awarding agency or to a third party designated/approved by the Federal awarding agency. The non-Federal entity is entitled to be paid an amount calculated by applying the non-Federal entity's percentage of participation in the purchase of the real property (and cost of any improvements) to the current fair market value of the property.

2 CFR 200.311(c)



Disposition – Equipment

- **Disposition.** When original or replacement equipment acquired under a Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a Federal awarding agency, except as otherwise provided in Federal statutes, regulations, or Federal awarding agency disposition instructions, the non-Federal entity must request disposition instructions from the Federal awarding agency if required by the terms and conditions of the Federal award. Disposition of the equipment will be made as follows, in accordance with Federal awarding agency disposition instructions:
 - (1) Items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further responsibility to the Federal awarding agency.
 - (2) Except as provided in § 200.312(b), or if the Federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current per-unit fair market value in excess of \$5,000 may be retained by the non-Federal entity or sold. The Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the Federal awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the Federal awarding agency may permit the non-Federal entity to deduct and retain from the Federal share \$500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.
 - (3) The non-Federal entity may transfer title to the property to the Federal Government or to an eligible third party provided that, in such cases, the non-Federal entity must be entitled to compensation for its attributable percentage of the current fair market value of the property.
 - (4) In cases where a non-Federal entity fails to take appropriate disposition actions, the Federal awarding agency may direct the non-Federal entity to take disposition actions.

2 CFR 200.313(e)



Disposition – Supplies (includes ALL other property)

- Title to supplies will vest in the non-Federal entity upon acquisition. If there is a residual inventory of unused supplies exceeding \$5,000 in total aggregate value upon termination or completion of the project or program and the supplies are not needed for any other Federal award, the non-Federal entity must retain the supplies for use on other activities or sell them, but must, in either case, compensate the Federal Government for its share. The amount of compensation must be computed in the same manner as for equipment. See § 200.313 (e)(2) for the calculation methodology.

2 CFR 200.314(a)



Reminders

- Pre-Approval required for equipment purchases over \$5,000.
- Paperwork necessary for Capital Expenditures:
 - Environmental Impact
 - Historical Site Impact Letter – from The Kansas State Historical Society
- Contracts must contain provision:
 - Administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate (for contracts over \$250,000)
 - Termination for cause and for convenience (contracts over \$10,000)
 - Equal Employment Opportunity (41 CFR Part 60)
 - Davis-Bacon Act, as amended (40 U.S.C. 3141-3148)
 - Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708)
 - Rights to Inventions Made Under a Contract or Agreement
 - Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended
 - Debarment and Suspension (Executive Orders 12549 and 12689)
 - Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)





Reporting, Monitoring, and Transparency

Oversight Landscape

- Single Audits
- US Department of Education Office of Elementary and Secondary Education
- US Department of Education Office of Inspector General
- General Accountability Office
- Improper Payment Reviews
- Annual Performance Reports

and more to come...



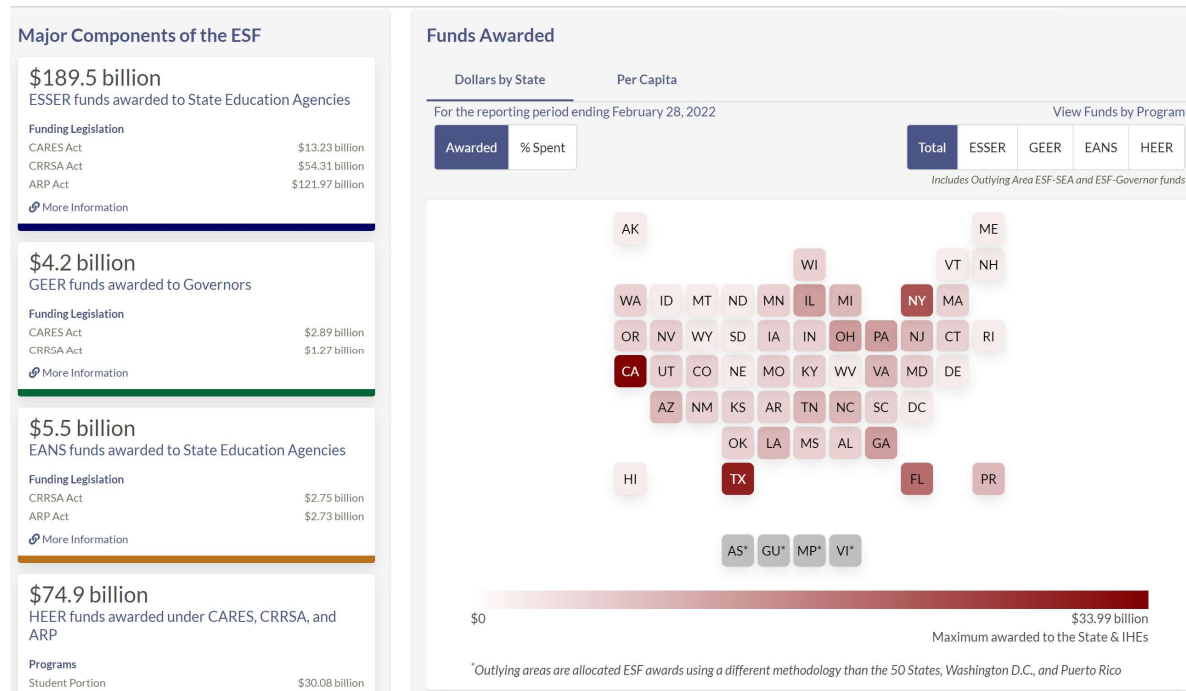
Certifications and False Claims Act

"By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812)."

2 CFR 200.415



ESF Transparency Portal



<https://covid-relief-data.ed.gov/>



Report Fraud Wasted And Abuse



IF YOU SUSPECT ANY WRONGDOING, REPORT IT:

Call 1-800-MIS-USED

Or Visit

<https://www2.ed.gov/about/offices/list/oig/hotline.html>





Questions

For more information, please visit:

<https://www.ksde.org/Agency/Division-of-Learning-Services/Special-Education-and-Title-Services/Federal-Disaster-and-Pandemic-Relief>



Please direct questions to:

ESSER@KSDE.ORG

