

ESSER Reporting Update

State Fiscal and USDE Annual ESSER Reports

Combined Slides for January 24th and 26th Statewide Trainings

***Please note that these slides and guidance have been revised since previous live and recorded trainings.**

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This presentation is intended solely to provide general information and guidance to Texas LEAs, ESCs, and participating Private Schools and reflects the Texas Education Agency's current understanding of statute and applicable federal guidance. The content of this presentation is subject to change as a result of further potential information and guidance provided by federal agencies with regulatory oversight of these programs. This presentation does not constitute legal advice, and entities are, therefore, advised to seek legal counsel regarding the information and guidance provided in this presentation before acting on such information and guidance.

State Fiscal Reporting

Changes/Updates from live training previously

One report form. You will identify submission as either

- ESSER II funds,
- ESSER III funds, or
- ESSER-SUPP funds.

Allow for one-time costs and on-going costs both within same line item.

Deleted Section 7: FTEs.

Other minor tweaks and cleanup.

Purpose of Reporting Requirements

To provide state and agency leadership with accurate data on the uses of ESSER II, ESSER III, and ESSER-SUPP LEA grant funds in a format that aligns to specific strategic uses of the stimulus funds.

To identify whether LEAs are using the stimulus funds for one-time or on-going expenses.

Purpose of Reporting Requirements

LEAs are required to report accurately.

LEAs are required to maintain appropriate documentation locally as may be requested by federal, state, or local auditors and/or program compliance monitors.

Purpose of Reporting Requirements

Required in SB1, Rider 79

Reporting to Office of the Governor, Legislative Budget Board, and Legislature twice per fiscal year

- June 1
- December 1

Basics

TEA will contact the LEA to file a report for all previously drawn down expenditures prior to the opening of this report.

You will submit one aggregate report for all previous payment requests.

Do NOT submit prior requests information until TEA staff contact you and provide an LEA-specific link to use in reporting past payment requests.

Basics

Required for LEA Grants

- ESSER II
- ESSER III
- ESSER-SUPP

Report by 5 specified categories, and “Other”

Report each expense item as “one-time” or “on-going” expenditures

Basics

Starting Thursday, February 10, 2022...

LEAs will file a report for each subsequent payment request submitted in the ER system.

All ESSER II, ESSER III, and ESSER-SUPP payments are now on manual approval and will not be paid until the corresponding fiscal report is filed.

Basics

When a payment request is filed in ER, the submitter will receive an email directing them to submit the corresponding fiscal report to match the ER request.

If the state fiscal report is not filed within 9 days the ER payment request will be cancelled and must be resubmitted by the LEA.

TEA will not pay any new payment requests for these grants until the corresponding state fiscal report is filed.

Basics

While it is not intended for auditors to try to match the ER payment request exactly to the fiscal report, the LEA is required to ensure the reporting is accurate and aligns to draw downs.

ER payment requests are aligned to the approved application for funding and the fiscal report is by detailed usage category.

LEA staff will know the detailed uses of the funds and be able to easily identify the fiscal reporting categories into which the ER payment funds fit.

Basics

TEA fiscal staff will monitor the alignment of the fiscal report to the ER payment request.

TEA program staff will randomly monitor/validate compliance with the reporting requirement.

Reporting Categories

More Time for Instruction to Students

Innovation in Curriculum and Instruction

Additional Services

Infrastructure, Supplies, and Oversight

Technology

Other, not above

Definitions for Reporting

- One-time costs – costs that are unique to the stimulus grant period of availability and will not be continued after the ESSER funds end, e.g., one-time stipend or bonus
- On-going costs – costs that are not unique to the stimulus grant period of availability and will be continued after the ESSER funds end, e.g., teacher salary paid from ESSER that will revert back to other fund sources

Definitions for Reporting

More Time for Instruction to Students –

- Before school programs
 - After school programs
 - Summer programs
 - Additional school days
 - Tutoring, not included above
-
- Include FTE costs related to these activities in this category

Definitions for Reporting

Innovation in Curriculum and Instruction –

- Purchasing curricular resources
- Professional development for high-quality instructional materials
- Other professional development
- Stipends or compensation related to PD or teacher coaching
- Teacher planning supports
- Teacher pipeline supports (i.e., grow your own, teacher residencies, other HR staffing improvements)

- Include FTE costs related to these activities in this category

Definitions for Reporting

Additional Services – (services ***added*** due to the pandemic)

- Counseling, social services, mental health services
- Parent engagement activities
- Student advising, Instructional staff, class-size reduction
- Interventionists, Special Education Services
- Nursing, General Health Services
- Food Services
- Added compensation (not PD or strategic retention) such as bonuses or stipends
- Other Academic Enrichment and Student Readiness Programs
- Include FTE costs related to these activities in this category

Definitions for Reporting

Infrastructure, Supplies, and Oversight–

- Air quality and ventilation
 - Instructional setting upgrades (i.e., CTE Labs, new learning spaces)
 - PPE or cleaning supplies
 - COVID testing or vaccine supports
 - Auditing, monitoring, reporting
 - Other construction (not air quality/ventilation)
-
- Include FTE costs related to these activities in this category

Definitions for Reporting

Technology–

- Campus or LEA hardware or IT infrastructure
 - Software, not curricular supports
 - Student devices
 - Internet access
 - Other technology (does not require to be specified)
-
- Include FTE costs related to these activities in this category

Definitions for Reporting

Other, not in above categories–

- Other uses not included in categories above
- Use must be specified
- Such as:
 - Replacing carpet for better cleaning and virus control
 - Building outdoor spaces/covered spaces not for instruction
 - Expanded cafeteria space for social distancing
 - Supplanted costs that do not fit in other categories
 - Other salary/FTE costs that do not fit in other categories
 - And any other use that does not fit in a category/item above

Demo Reporting System



Submit Questions related to be included in the FAQ at:

<https://app.smartsheet.com/b/form/9fd2d72bd6cc49ab95b3f05b8c99b0fd>

Email individual questions regarding the reporting form to:

ESSERependitures@tea.texas.gov

USDE ESSER Annual Reporting Introduction

Reporting Periods

- **Reporting Periods:**
 - **Annual Reporting:** This report should be completed based on activities in each State's Fiscal Year 2021 for ESSER I, ESSER II and ARP ESSER, respectively. States whose fiscal year starts prior to October 1st should report only on ESSER I activities from October 1st, 2020, through the end of the State Fiscal Year 2021.

ESSER I under the Coronavirus Aid, Relief, and Economic Security (CARES) Act

| Annual Report | Applicable Reporting Period |
|----------------------|--|
| Second Annual Report | October 1 st , 2020 – End of SFY2021 10/1/2020 – 8/31/2021 |
| Third Annual Report | State Fiscal Year 2022 9/1/2021 – 8/31/2022 |
| Fourth Annual Report | State Fiscal Year 2023 9/1/2022 – 8/31/2023 |

ESSER II under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act

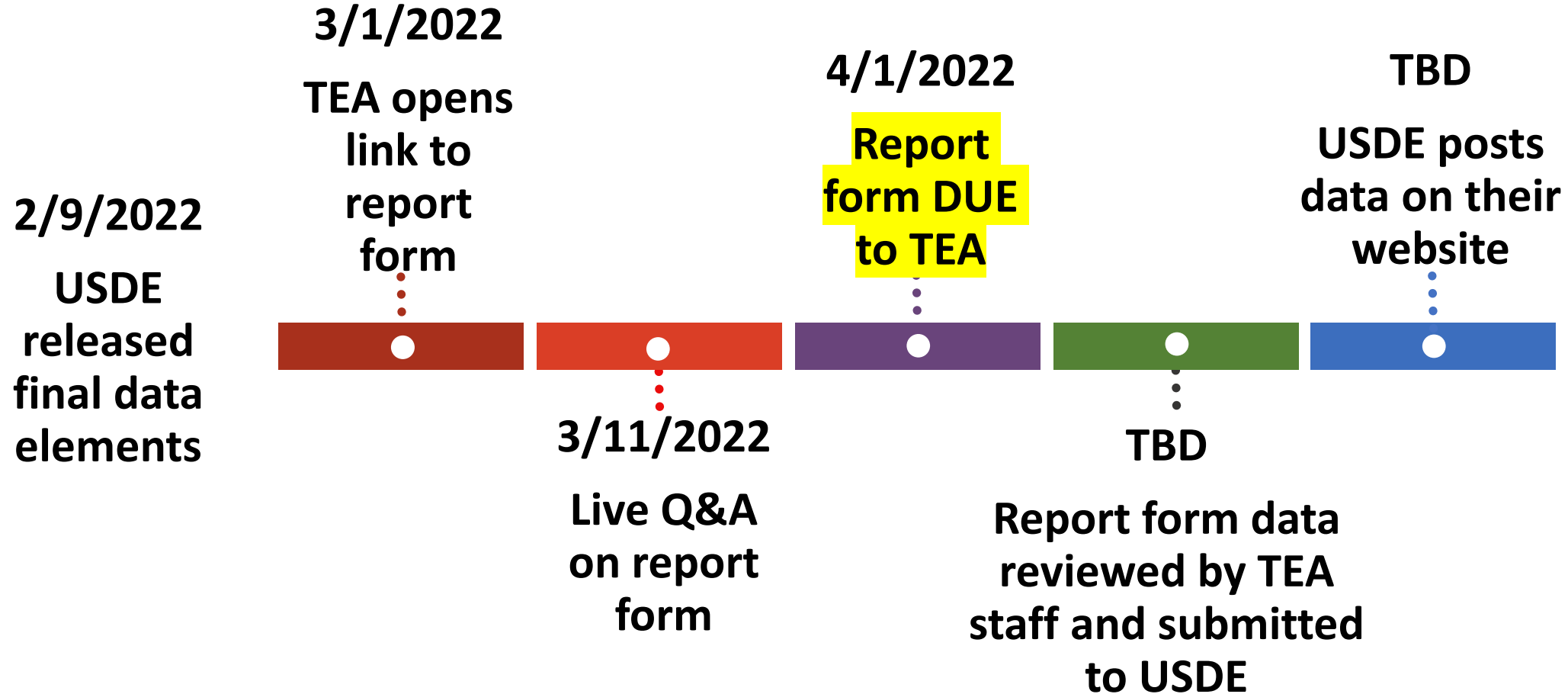
| Annual Report | Applicable Reporting Period |
|----------------------|--|
| First Annual Report | State Fiscal Year 2021 9/1/2020 – 8/31/2021 |
| Second Annual Report | State Fiscal Year 2022 9/1/2021 – 8/31/2022 |
| Third Annual Report | State Fiscal Year 2023 9/1/2022 – 8/31/2023 |
| Fourth Annual Report | State Fiscal Year 2024 9/1/2023 – 8/31/2024 |

ARP ESSER under the American Rescue Plan (ARP) Act

| Annual Report | Applicable Reporting Period |
|----------------------|--|
| First Annual Report | State Fiscal Year 2021 9/1/2020 – 8/31/2021 |
| Second Annual Report | State Fiscal Year 2022 9/1/2021 – 8/31/2022 |
| Third Annual Report | State Fiscal Year 2023 9/1/2022 – 8/31/2023 |
| Fourth Annual Report | State Fiscal Year 2024 9/1/2023 – 8/31/2024 |
| Fifth Annual Report | State Fiscal Year 2025 9/1/2024 – 8/31/2025 |

Timeline

Reporting Form Timeline



ESSER I, ESSER II, and ARP ESSER Data Collection Form – Narrative Question

- *3.d3 Which activities or interventions did the LEA implement to satisfy the LEA's mandatory set-aside requirements of ARP ESSER funds, which respond to students' academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underserved student groups,.... [check box options]*
- *3.d4 Please describe how the selected activities or interventions address the disproportionate impact of COVID-19 on each listed underserved student groups, including each major racial and ethnic group, children from low-income families, children with disabilities, English learners, migratory students, students experiencing homelessness, youth in foster care, and other groups disproportionately impacted by the pandemic that have been identified by the SEA. (3,000 character limit)*

Definitions

*These definitions are provided for the purposes of this reporting activity.

| | |
|-------------------------|---|
| ARP ESSER | Elementary and Secondary School Emergency Relief fund authorized under section 2001 of the American Rescue Plan Act of 2021 |
| Awarded | An SEA awards funds when it makes a subgrant to an LEA or, in the case of the SEA Reserve, when it enters into a subgrant or contract with a subrecipient. |
| CARES (ESSER I) | Coronavirus Aid, Relief, and Economic Security Act |
| CRRSA (ESSER II) | Coronavirus Response and Relief Supplemental Appropriations |
| ESSER I | Elementary and Secondary School Emergency Relief fund authorized under Section 18003 of Division B of the Coronavirus Aid Relief, and Economic Security (CARES) Act |
| ESSER II | Elementary and Secondary School Emergency Relief fund authorized under Section 313 of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act |

Definitions (cont.)

| | |
|-----------------------|---|
| Evidence-based | <p>The ARP Act defines the term “evidence-based” as having the meaning in section 8101(21) of the ESEA. Accordingly, “evidence-based” includes several tiers of evidence. Specifically, “evidence-based,” when used with respect to an SEA, LEA, or school activity, means an activity, strategy, or intervention that:</p> <ul style="list-style-type: none">• Demonstrates a statistically significant effect on improving student outcomes or other relevant outcomes based on—<ul style="list-style-type: none">-Strong evidence from at least one well-designed and well-implemented experimental study (“tier 1”);-Moderate evidence from at least one well-designed and well-implemented quasi experimental study (“tier 2”); or-Promising evidence from at least one well-designed and well-implemented correlational study with statistical controls for selection bias (“tier 3”); or• Demonstrates a rationale based on high-quality research findings or positive evaluation that such activity, strategy, or intervention is likely to improve student outcomes or other relevant outcomes and includes ongoing efforts to examine the effects of such activity, strategy, or intervention (“tier 4”). <p>Given the novel context created by the COVID-19 pandemic, an activity need not have generated such evidence during the COVID-19 pandemic to be considered evidence-based.</p> |
|-----------------------|---|

Definitions (cont.)

| | |
|--------------------------------------|---|
| Expended | The actual spending of money; an outlay. For purposes of this reporting, reimbursements that are made in the current reporting period that reimburse expenditures made prior to the start of the reporting period and on or after March 13, 2020, are considered “expenditures” for this reporting period. |
| Full-Service Community School | The term “full-service community school” means a public elementary school or secondary school that—participates in a community-based effort to coordinate and integrate educational, developmental, family, health, and other comprehensive services through community-based organizations and public and private partnerships; and provides access to such services in school to students, families, and the community, such as access during the school year (including before- and after-school hours and weekends), as well as during the summer. |
| Planned Uses of Funds | Remaining funds that have been earmarked or budgeted for specific purposes are considered “Planned Uses” of Remaining Funds. The Department acknowledges these plans may change; please provide the State’s most current information regarding budgeted or earmarked uses of remaining funds. |

Definitions (cont.)

| | |
|---------------------------|---|
| Qualified Educator | For the purposes of this document “qualified” means an educator has met all requirements to earn a state license or certification in the area they are assigned to teach (and does not include substitute or provisional license or certification). |
| Remaining Funds | The balance remaining after all expenditures through the end of the reporting period have been subtracted from the total award. |

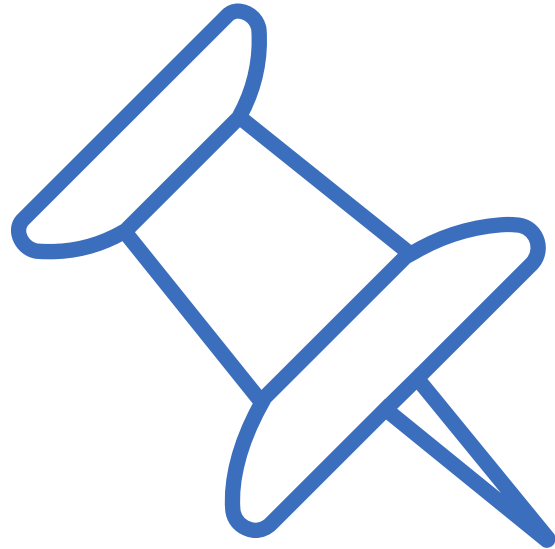
Demo Live System

ESSER FAQ Submission



[https://app.smartsheet.com
/b/form/9fd2d72bd6cc49a
b95b3f05b8c99b0fd](https://app.smartsheet.com/b/form/9fd2d72bd6cc49ab95b3f05b8c99b0fd)

Additional Resources



- i. [ESSER Page](#)
- ii. [FAQ](#)
- iii. [YouTube Playlist](#)

Uses of ESSER Funds: CTE Uses

ESSER Funding Allowability

- Unprecedented amounts of federal grant funds to districts and charter schools
- ESSER I – supplanted by state; expended already
- ESSER II – partially supplanted by state; districts have funds to expend
- ESSER III – district has total discretion on use of funds
 - ✓ 20% required for addressing learning loss including academic, social emotional, and mental health needs of students and staff



ESSER Grants Documenting Allowability

LEA must justify uses of funds and document for auditor

- Reasonable and necessary cost
- Aligned with ESSER statute
 - to prevent, prepare for, or respond to the COVID-19 pandemic, including its impact on the social, emotional, mental health, and academic needs of students
- Aligned to statutorily allowable use of funds
 - One of the allowable uses on pp.10-12 at <https://tea.texas.gov/sites/default/files/esser-side-by-side.pdf>

Selected Allowable Uses of Funds

Aligned to statutorily allowable use of funds

- Any activity authorized by the ESEA (includes construction under Impact Aid Program)
- Any activity authorized by the Carl D. Perkins Career and Technical Education Act of 2006 (Perkins V)
- Activities to address the unique needs of low-income children or students, students with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care, including how outreach and service delivery will meet the needs of each population

Selected Allowable Uses of Funds

Aligned to statutorily allowable use of funds

- Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the LEA that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and students with disabilities, which may include assistive technology or adaptive equipment
- School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs

Selected Allowable Uses of Funds

Aligned to statutorily allowable use of funds

- Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the CDC for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff.
- Other activities that are necessary to maintain the operation of and continuity of services in the LEA and continuing to employ existing staff of the LEA.

Federal Rules on Construction; May 26 Guidance

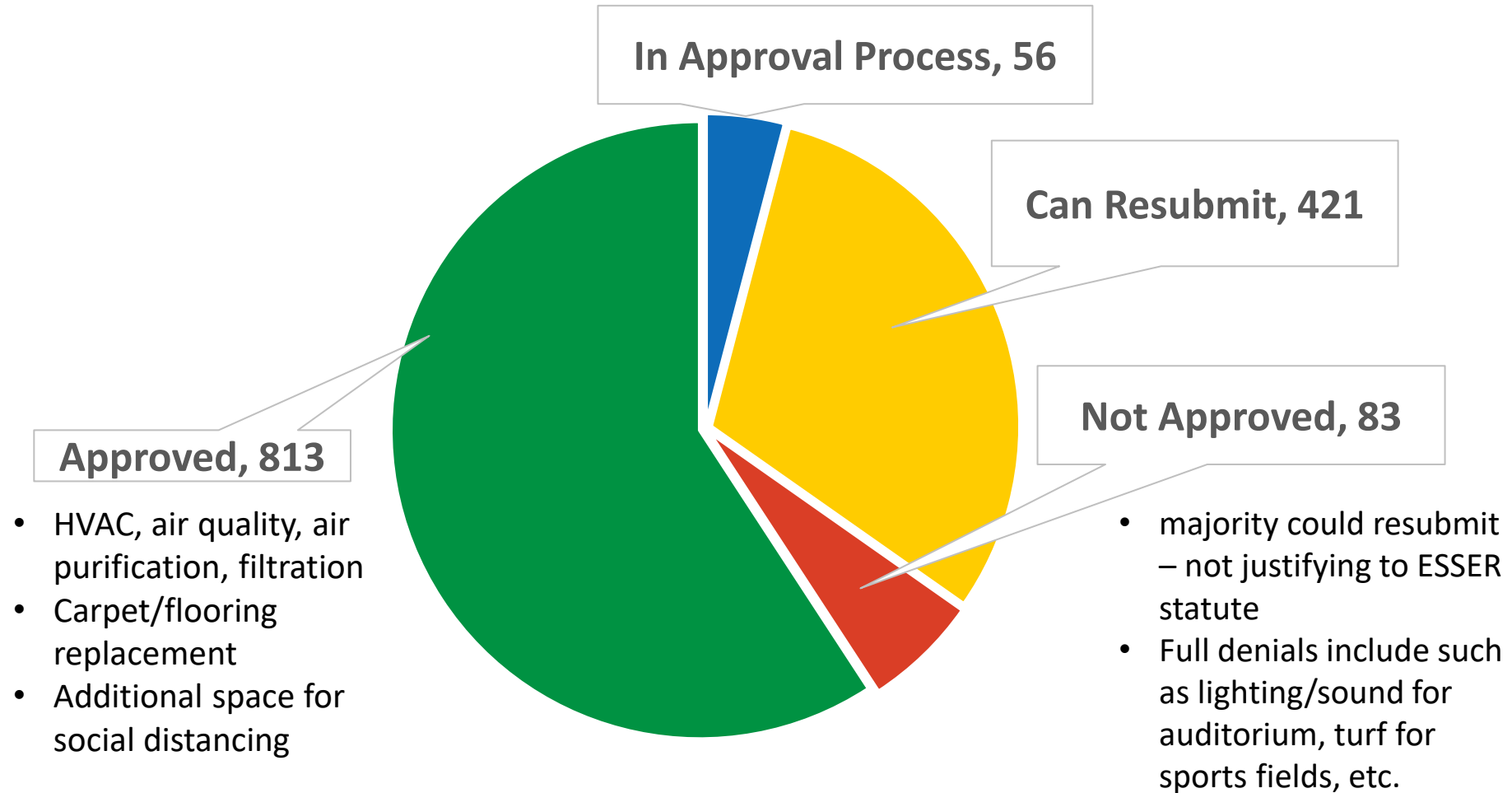
Uniform Grant Guidelines (Regulations)

34 CFR 76.600, 75.600-75.618

- Environmental impact assessment
- Effect re: National Register of Historic Places
- Title or interest to ensure use and possession of facility for 50 years+
- Project approved before bidding
- Reasonable timeframe for project completion
- Functional, economical, and not elaborate in design
- Meet federal, state, and local health and safety standards
- Sufficient operating funds to operate and maintain facility

Davis-Bacon Act, if over \$2000

Texas Prior Approval Requests for Construction or Renovation (1373)



CTE Related Approved Construction/Renovation Projects

1. Remodel/Reusing Pre-Existing Space for Classrooms/Labs/Multipurpose Spaces
2. Network Upgrade
3. Outdoor Areas/Canopies
4. Window/Door Upgrades and Replacements
5. Improvements to Pre-Existing Facilities (Indoor and Outdoor)
6. CTE Building Construction
(Ag Shop/Welding Facility/Greenhouse)

Next Steps

1. Review your district's ESSER III required plans, they are posted on your district website
 - a) Return to In-person Instruction and Continuity of Services Plan, and
 - b) LEA Use of Funds Plan
 - c) Note: Only ESSER III required these plans.

2. Ask if ESSER II or III funding is still available
 - a) Many LEAs were unable to hire staff this year that they had planned for, and are looking to reallocate funds

Next Steps

3. Do your homework to complete the justification form
 - a) Research the reasonable cost for what you are asking
 - b) Document the allowable activity in statute that aligns to what you are asking
 - c) Document the alignment of what you are asking to the intent of the ESSER statute
 - i. How is the need related to, or increased by, the COVID-19 pandemic
 - ii. Include added space for social distancing, as applicable
 - iii. Include more equipment so fewer students sharing, as applicable
 - iv. Include any industry certifications involved, as applicable
 - v. Include info on jobs lost in the specific area or career areas
 - vi. Include any parent or community training, as applicable

4. Submit your request to your district

General ESSER Resources:

<https://tea.texas.gov/finance-and-grants/grants/elementary-and-secondary-school-emergency-relief-esser-grant-programs>

To find your district's allocation amount:

<https://tea.texas.gov/finance-and-grants/grants/grants-administration/applying-for-a-grant/entitlements>

Look under the “ESSER” section, specifically CRRSA ESSER II and ARP ESSER III.

ESSER Side-by-Side Requirements:

<https://tea.texas.gov/sites/default/files/esser-side-by-side.pdf>

pp. 10-12 show the allowable activities list

Form to document ESSER activity allowability:

<https://tea.texas.gov/sites/default/files/esser-allowable-uses-of-funds.pdf>

Pre-approval form for Construction, Remodeling, Alterations, Renovations, and Repairs:

<https://app.smartsheet.com/b/form/9f5a97dce18b4918ac92a7f291de3e01>

ESSER Frequently Asked Questions:

<https://app.smartsheet.com/b/publish?EQBCT=f4b5d82938764f1f81573845021e58ed>



Texas Education Agency