



# American Rescue Plan (ARP) Elementary and Secondary School Emergency Relief (ESSER) Fund

## AASBO Morning Break

July 27, 2021



# Alabama Department of Education COVID-19 Recovery Funds:

## *CARES, CRRSA and American Rescue Plan (ARP) Acts*

\$216.9 M	ESSER I	September 30, 2022
\$48.8 M	GEER I	September 30, 2022
\$899.4 M	ESSER II	September 30, 2023
\$45.5 M	EANS I	September 30, 2023
\$44.8 M	EANS II (ARP EANS)	September 30, 2023
\$2.0 B	ARP ESSER	September 30, 2024
\$3.3 M	ARP Homeless Children and Youth Fund I	September 30, 2024
\$9.9 M	ARP Homeless Children and Youth Fund II	September 30, 2024

Alabama is projected to receive a total of \$3.2 billion.



# ARP ESSER Requirements

## 1. ARP ESSER Assurances

- All LEAs should have already emailed the Superintendent's signed version to [ARPapps@alsde.edu](mailto:ARPapps@alsde.edu).

## 2. LEA Return to In-Person Instruction Plan

- All LEAs should have uploaded the plan to their website on or before June 23, 2021

## 3. ARP ESSER eGAP Application

- The eGAP application is available for LEAs to begin working on the application. The application must be submitted on or before August 23, 2021 for approval.

**NOTE:** Please do not submit the ARP ESSER applications until notified. The ARP ESSER State Reserve allocation have not yet been loaded in eGAP. Those allocations must be loaded and budgeted before the application can be submitted. A message will be sent out once the State Reserve funds have been loaded.



# ARP ESSER

- › Timeframe to Use ARP ESSER funds: March 13, 2020 – September 30, 2024
- › ARP ESSER application will be in the eGAP system.
  - Initial application and all amendments will be submitted electronically.
  - ES2 requests will be requested electronically.
  - ARP ESSER applications will be required for each fiscal year – more information for FY22 will be forthcoming.
- › Data Reporting
  - More information will be forthcoming.



# ARP ESSER

## 20% Reservation Requirement

### › ARP ESSER Local Allocation 20% Reservation

- LEAs must reserve at least 20 percent of funds to address loss of instructional time through the implementation of evidence-based interventions and ensure that those interventions respond to students' social, emotional, and academic needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups.
- Interventions are allowable for the following:
  1. Summer Learning & Summer Enrichment Programs
  2. Extended Day Programs
  3. Comprehensive After-School Programs
  4. Extended School Year Programs
  5. Other



# ARP ESSER

## State Reserve Requirement

### › ARP ESSER State Reserve

- The ARP ESSER State Reserve is to address the loss of instructional time for students within the LEA.
- Interventions are allowable for the following:
  1. Summer Learning & Summer Enrichment Programs
  2. Comprehensive After-School Programs
  3. Other





# Determining Allowability of Funds

Generally, in determining whether an activity is an allowable use of funds, a State or LEA must determine:

- Is the use of funds intended 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?
- Does the use of funds fall under one of the authorized uses of ESSER or GEER funds?
- Is the use of funds permissible under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance, 2 CFR Part 200)? In particular, is it necessary and reasonable for the performance of the ESSER or GEER award?



# ARP ESSER Allowable Use of Funds

## What are the allowable ARP ESSER Activities? (#11 from FAQ Document)

ARP ESSER has a wide array of allowable activities including:

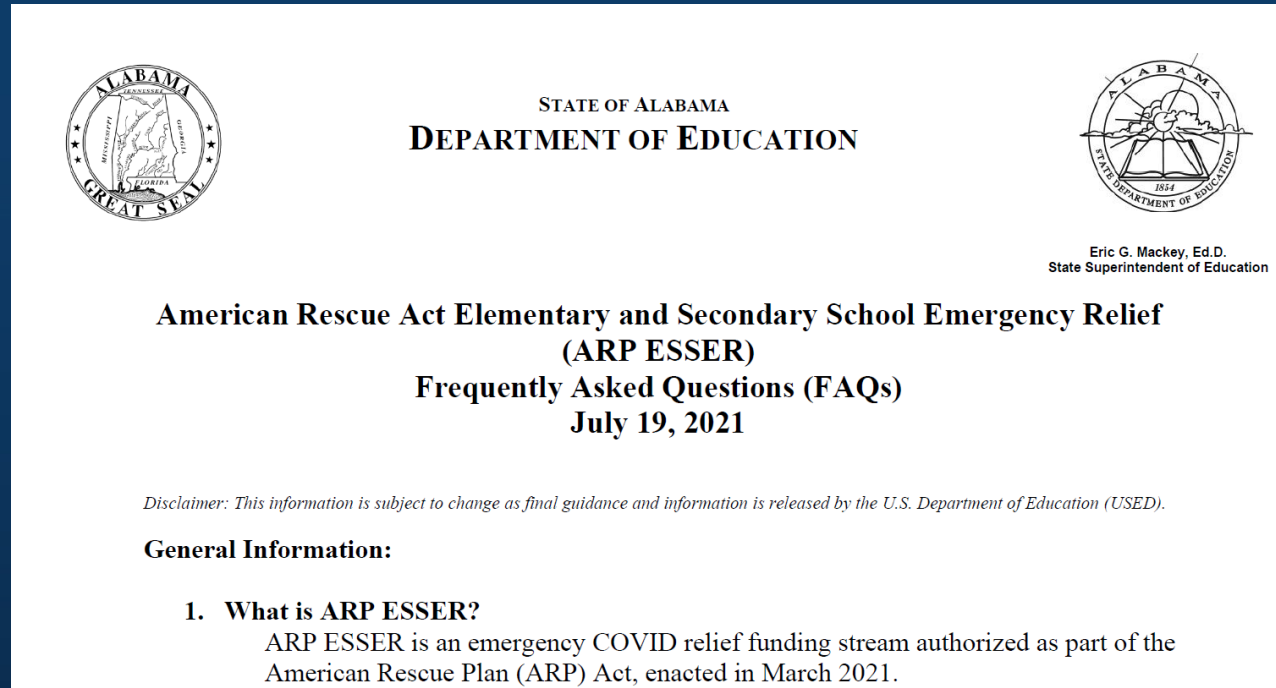
- Activities **reducing virus transmission** and **other health hazards**
- Activities **improving air quality**
- **Addressing learning loss** among students, including **low-income students, children with disabilities, English Learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care** including by:
  - Administering and using **high-quality assessments** that are valid and reliable
  - Implementing evidence-based activities to **meet the comprehensive needs of students**
  - Providing information and **assistance to parents and families** on how they can effectively support students
  - Tracking student attendance and **improving student engagement in distance education**
- Activities allowable under ESSER I & ESSER II
- Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the LEA





# ARP ESSER FAQ Document

The ARP ESSER FAQs document is a useful tool that provides technical assistance for the ARP ESSER grant. For a copy of the FAQ document, please visit the eGAP Document Library.



# Administrative & Indirect Costs

## Can I charge an indirect cost rate to this grant? (#5 from FAQ Document)

Yes. An LEA can charge indirect costs to this grant up to the unrestricted rate.

## What administrative percentage does the grant allow? (#6 from FAQ Document)

ARP ESSER statute does not stipulate a specific amount for administrative costs; therefore, LEAs are encouraged to budget a reasonable amount. A general guideline is that LEAs should not charge more than 10 percent.

**REMINDER:** All administrative and indirect costs should be reasonable and necessary to the grant.



# ARP ESSER eGAP Application

## Allocations

The amount allocated to the LEA for both the local allocation and the State reserve.

	ARP-ESSER	ARP-ESSER-SR
Original Allocation	100,000.00	100,000.00

## Assurances & LEA Superintendent Confirmation

All required assurances for the ARP ESSER grant and the Superintendent Confirmation

### LEA Superintendent Assurances Confirmation

☐ Indicates LEA Superintendent Approval based on Assurances.

#### Allocations

[Allocations](#)

#### Supplemental Information

[Assurances](#)

[LEA Superintendent Assurances Confirmation](#)

[Substantially Approved Dates](#)

#### Description [\(Click here to show sections only.\)](#)

##### ARP ESSER

[Budget](#)

[Application Details](#)

[Related Documents](#)

[Checklist](#)

##### ARP ESSER State Reserve

[Budget](#)

[Application Details](#)

[Related Documents](#)

[Checklist](#)



# ARP ESSER eGAP Application

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[Assurances](#)

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## Budget Grid

All LEAs will allocate all ARP ESSER funds on the Budget Grid.

	Salaries (010 - 199)	Employee Benefits (200 - 299)	Purchased Services (300 - 399)	Materials + Supplies (400 - 499)	Capital Outlay (500 - 599)	Other Objects (600 - 899)	Indirect Costs (910)	Fund Transfers (920 - 929)	Other Fund Uses (931 - 999)	Total	
Instruction (1100)	0.00	0.00	0.00	0.00		0.00		0.00	0.00	0.00	Instruction (1100)
Attendance Services (2110)	0.00	0.00	0.00	0.00		0.00		0.00	0.00	0.00	Attendance Services (2110)
Guidance and Counseling Services (2120)	0.00	0.00	0.00	0.00		0.00		0.00	0.00	0.00	Guidance and Counseling Services (2120)
Testing Services (2130)	0.00	0.00	0.00	0.00		0.00		0.00	0.00	0.00	Testing Services (2130)
Health Services (2140)	0.00	0.00	0.00	0.00		0.00		0.00	0.00	0.00	Health Services (2140)



# ARP ESSER eGAP Application

## Allocations

[Allocations](#)

## Supplemental Information

[Assurances](#)

[LEA Superintendent Assurances Confirmation](#)

[Substantially Approved Dates](#)

**Description** [\(Click here to show sections only.\)](#)

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[Budget](#)

[Application Details](#)

[Related Documents](#)

[Checklist](#)

### ARP ESSER State Reserve

[Budget](#)

[Application Details](#)

[Related Documents](#)

[Checklist](#)

## Application Details

- Cover Page
- Required Narratives
- LEA Reservation to Address Loss of Instructional Time
- Remaining ARP ESSER Fund Uses
- Administrative Costs
- Indirect Costs



# ARP ESSER eGAP Application

## Application Details (Sample Expenditures)

### Personnel

- ARP ESSER funds will be used to employ two system-wide EL teachers (2.0 FTE) for the 2021-2022 and 2022-2023 school years to assist with the consistent increase of EL students within the district. In addition to working with students, the EL teachers will work with classroom teachers to ensure appropriate instructional strategies are implemented. (See job description in Related Documents section.)  
Total cost: \$550,880.00 | 1100 - [010-199] (Salaries) \$354,450.00 | 1100 - [200-299] (Benefits) \$196,430.00

### Technology & Online Subscriptions

- ARP ESSER funds will be used to purchase Chromebooks, Chromebook carts, document cameras, and touch screen panels to increase academic technology usage and improve student achievement. ARP ESSER funds will also purchase a subscription to ABC (all subscriptions will expire prior to September 30, 2024).  
Total Cost: \$432,158.00 | 1100 - [300-399] (Software License) \$30,000.00 | 1100 - [400-499] (Technology) \$402,158.00

<b>Allocations</b>
<a href="#">Allocations</a>
<b>Supplemental Information</b>
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<a href="#">LEA Superintendent Assurances Confirmation</a>
<a href="#">Substantially Approved Dates</a>
<b>Description</b> <a href="#">(Click here to show sections only.)</a>
ARP ESSER
<a href="#">Budget</a>
<a href="#">Application Details</a>
<a href="#">Related Documents</a>
<a href="#">Checklist</a>
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<a href="#">Application Details</a>
<a href="#">Related Documents</a>
<a href="#">Checklist</a>





# ARP ESSER eGAP Application

## Related Documents

Location to upload all necessary documentation.

- Job Descriptions for ALL Federally Paid Personnel
- “Other” Intervention Evidence-based Documentation
- Supporting Documentation

Related Documents
Type
Job Descriptions for ALL Federally Paid Personnel (attach as 1 document)
“Other” Intervention Evidence-based Documentation
Supporting Documentation #1

## Checklist

Useful guide when completing the eGAP application.

Checklist Description <a href="#">(Collapse All)</a> <a href="#">Expand All</a>	
<input type="checkbox"/>	<b>1. Allocations</b> 1. Review the ARP ESSER allocation for the LEA.
<input type="checkbox"/>	<b>2. Assurances</b> 1. Did the LEA Superintendent check the box on the LEA Superintendent Assurance Confirmation Page?
<input type="checkbox"/>	<b>3. Cover Page &amp; Required Narratives</b> 1. Did the LEA include the name of the Superintendent of Schools? 2. Did the LEA include the contact information for the ARP Point of Contact? 3. Did the LEA answer all the required narratives?

Allocations
<a href="#">Allocations</a>
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<a href="#">Budget</a>
<a href="#">Application Details</a>
<a href="#">Related Documents</a>
<a href="#">Checklist</a>
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<a href="#">Budget</a>
<a href="#">Application Details</a>
<a href="#">Related Documents</a>
<a href="#">Checklist</a>



# ARP ESSER Office Hours

The Federal Programs Section of the ALSDE will be hosting Office Hours on the ARP ESSER grant on the following dates:

- August 4<sup>th</sup> @ 10:00 AM
- August 9<sup>th</sup> @ 10:00 AM
- August 17<sup>th</sup> @ 10:00 AM
- August 18<sup>th</sup> @ 10:00 AM
- August 23<sup>rd</sup> @ 10:00 AM

Link:

<https://alsde.webex.com/alsde/j.php?MTID=m857aacca57898334ad4924669596c95b>



# Question and Answer Session

Q. Many school districts used ESSER funds to purchase Chromebooks for students during the 20-21 school year. If we are able to apply for and receive Emergency Connectivity Fund reimbursement for these costs, how are we to account for this in the accounting system?

A. If the expenditure is for the current year (October 2020 – September 2021), you would move it to the correct funding source. If the expenditure is prior to October 2020, this will be a case-by-case situation that needs to be addressed by your LEA Accountant.



# Question and Answer Session

Q. The Federal Guidance says an LEA may use ESSER Funds on “any activity authorized by the ESEA.” My interpretation is that this allows the funds to be spent in any way that is allowable under Title I through Title IX, including all the sub-parts. There are no other stipulations related to this allowance other than if it is allowable in for example, Title IV, it is allowable under ESSER; is this accurate?

A. The first question you must ask is the following:

Is the use of funds intended 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?

If the answer is YES to the question above, then it can be used for any activity authorized by the ESEA.



# Question and Answer Session

Q. I understand that fees should not be charged to students for use of equipment purchased with ESSER funds but saw a statement that implied we could not charge a student if they lost or damaged equipment. The loss/damage charge would be used to purchase replacement equipment, is there a problem with charging if replacement is required?

A. If Federal funds are used to purchase the equipment, no fees or charges can be collected.



# Question and Answer Session

Q. Are districts allowed to charge administrative costs directly to ESSER funds or should they be recovered through charging indirect costs?

A. Administrative Costs are allowable under ESSER programs. The ARP ESSER application has a section for administrative costs.





# Question and Answer Session

Q. Do we enter our complete ARP ESSER allocation amount now into eGAP even though we know we will not be spending it in FY21?

A. Yes. The entire allocation must be included on the Budget Grid in the FY21 eGAP application.



# Question and Answer Session

Q. I have heard, unconfirmed, that ALSDE will use some of their ESSER retainage to fund summer school through the LEAs. We plan to use some funds for air quality capital improvements. These improvements require advance planning for labor, but especially now for building materials themselves. When can we know if the summer school funding will happen, since this could significantly impact how we budget our allocation and how we contract for air quality improvements?

A. This has been suggested but no final decision has been made.



# Question and Answer Session

Q. When will the additional amounts from ALSDE be released?

A. The ARP ESSER State Reserve should be available in eGAP shortly.



# Question and Answer Session

Q. When will the allocations be released for ARP IDEA and its allowable uses?

A. Reach out to your ALSDE Special Education contact for more details.



# Question and Answer Session

Q. The application is due after our final amendment. Will we have to have the funds budgeted in this year's budget if we are planning on having expenditures in this fiscal year?

A. Not necessary, reach out to your LEA Accountant for additional information.



# Question and Answer Session

Q. My Superintendent wants to pay for local teacher units with ARP ESSER. Is this allowable?

A. Yes. However, if you are using other Federal Funds with a Supplement Not Supplant requirement, make sure all State units are placed in the assigned school.





# Question and Answer Session

Q. Can ESSER funds be used to pay nurses salaries not covered by the State allocation?

A. Yes.



# Question and Answer Session

Q. Please describe the amendment process for ESSER funds.

A. ESSER I – Email [CARESapp@alsde.edu](mailto:CARESapp@alsde.edu)

ESSER II – Email [ESSERroundII@alsde.edu](mailto:ESSERroundII@alsde.edu)

ARP ESSER – Completed in eGAP



# Question and Answer Session

Q. I saw a post in the AASBO CSFO community about not being able to charge usage fees to students for technology devices purchased with ESSER funds. I believe this will affect several districts. Can you please discuss and elaborate further?

A. If Federal funds are used to purchase the equipment, no fees or charges can be collected. However, it is allowable to charge the Federal grant that the equipment was purchased with for protection plans. (§75.618)



# Question and Answer Session

Q. Are textbook purchases an allowable use of funds? We are purchasing classroom sets only and the rest will be online subscriptions for viewing on Chromebooks. My question is regarding the ARP ESSER allocation.

A. ARP ESSER can be used to purchase online subscriptions and instructional materials.



# Question and Answer Session

Q. Are new water fountains (with bottle fillers) an allowable expense through ARP ESSER funds?

A. Yes.



# Question and Answer Session

Q. Is new flooring an allowable expense? (if removing carpet and replacing with tile)

A. Yes. However, you cannot replace carpet with carpet.





# Question and Answer Session

Q. If we put new HVACs in schools with ARP ESSER funds, do they have to be systems with 100% fresh air, or can it be a lower % of fresh air?

A. HVACs are allowable if COVID-19 related and are:

- Activities **reducing virus transmission** and **other health hazards**
- Activities **improving air quality**



# Question and Answer Session

Q. If we have new construction going on (new gym to replace an old condemned gym) can ARP ESSER funds be used to pay for the HVAC system in the newly constructed gym?

A. HVACs are allowable if COVID-19 related and are:

- Activities **reducing virus transmission** and **other health hazards**
- Activities **improving air quality**



# Question and Answer Session

Q. Can the replacement of bathroom partitions be an allowable ARP ESSER expense?

A. Possibly. More information is needed.



# Question and Answer Session

Q. Can a district charge both Indirect Costs (Unrestricted Rate) and administrative costs? If so, is there a cap.

A. Yes.

Indirect Costs can be charged to the Unrestricted Rate.

Administrative Costs can be charged but a general guideline is that LEAs should not charge more than 10 percent.

**REMINDER:** All administrative and indirect costs should be reasonable and necessary to the grant.



# Question and Answer Session

Q. Can I amend my ESSER II application to include Indirect Costs?

A. Yes. Email [ESSERroundII@alsde.edu](mailto:ESSERroundII@alsde.edu).



# Thank You For Joining Us Today!

