

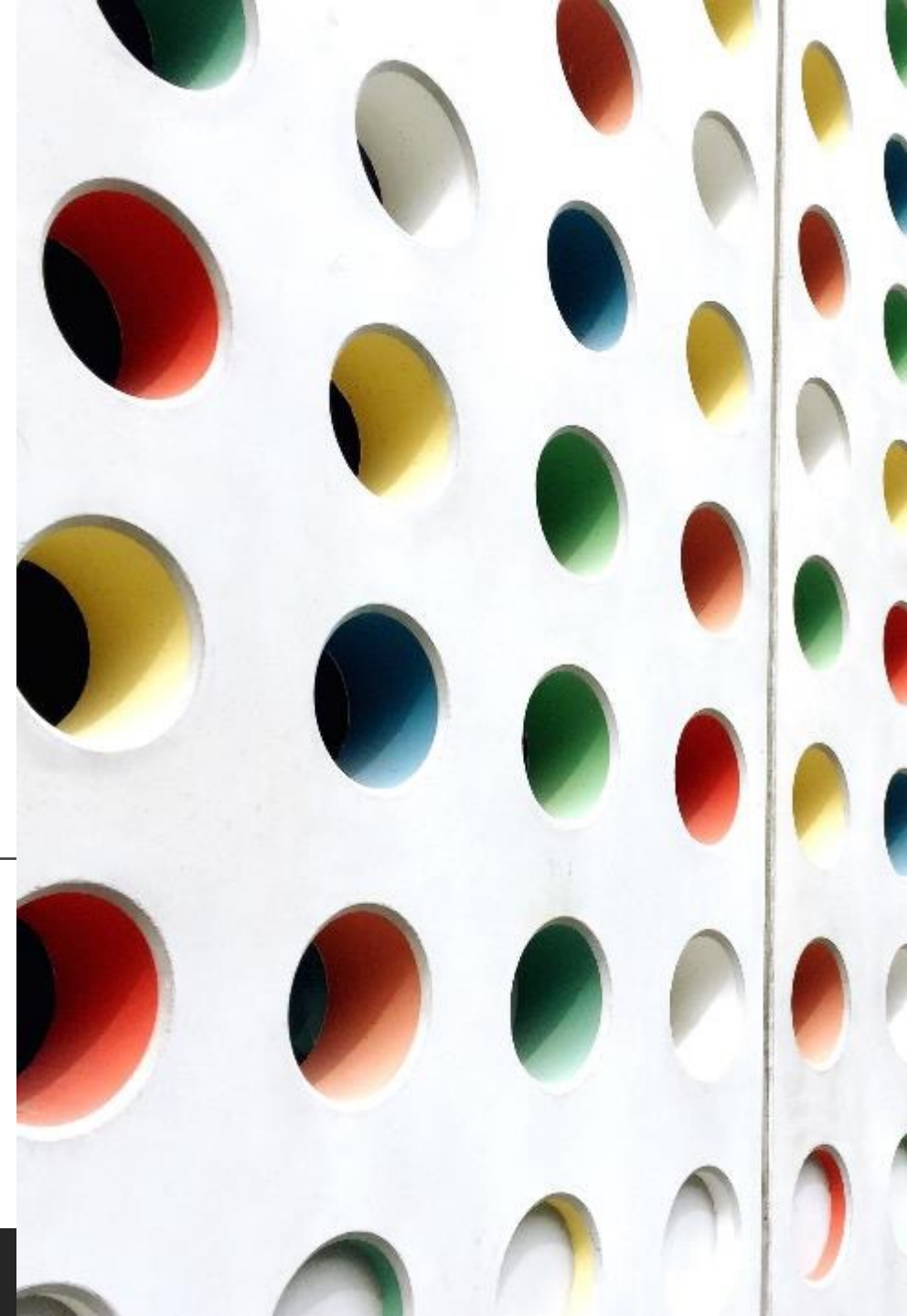
ESSER and Monitoring

NAESPA Summer Meeting

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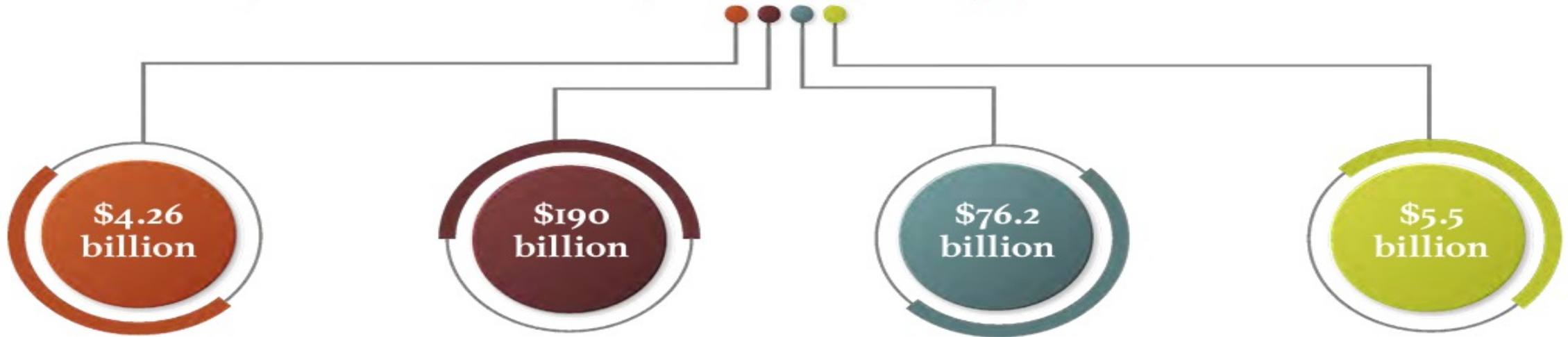
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August 2022



Education Stabilization Fund Snapshot

Funded through the [CARES Act](#), the [Coronavirus Response and Relief Supplemental Appropriations Act](#), and the [American Rescue Plan](#)



Governor's Emergency Education Relief Fund

Awarded To: Governor's offices to provide to local educational agencies (LEAs), institutions of higher education (IHEs), or other education-related entities the Governor deems essential

Purpose: Support efforts to provide educational services to students and to support ongoing operations. [Learn more.](#)

Elementary and Secondary School Emergency Relief Fund

Awarded To: State educational agencies to provide to LEAs and charter schools that are LEAs

Purpose: A wide range of activities, including purchasing and using technology for online learning, coordinating efforts with public health departments, addressing the needs of disadvantaged student populations, planning for school closures, purchasing cleaning supplies, providing mental health services, and implementing summer learning and supplemental after-school programs. [Learn more.](#)

Higher Education Emergency Relief Fund

Awarded To: IHEs

Purpose: Assist students affected by the coronavirus pandemic with expenses such as food, housing, technology, healthcare, childcare, and course materials; help Historically Black Colleges and Universities and Minority Serving Institutions to cover expenses related to closures and transitions to distance education, and help institutions of higher education cover lost revenue, technology, or other expenses related to the cost of attendance. [Learn more.](#)

Emergency Assistance to Nonpublic Schools

Awarded To: Awarded to Governor's offices (\$2.75 million from Governor's Emergency Education Relief Fund)

Purpose: Provide services or assistance to nonpublic schools that enroll a significant percentage of low-income students and are most impacted by the pandemic. [Learn more.](#)

WHEN ASKED ABOUT ESSER



TRYING TO STAY POSITIVE

Topics

- ESSER Obligations/Liquidation Timelines
- ESSER Allowable Uses of Funds
- Local/State/American Preferences
- Davis-Bacon Requirements
- Single Audit Requirements
- OIG Workplan

OBLIGATION & LIQUIDATION DATES

What are the dates for the obligation and liquidation of the ESSER (I, II & ARP), GEER I & II and EANS I and ARP EANS programs?

Program	Obligation deadline	(Automatic) 120-day liquidation deadline	(Up to) 14-month liquidation extension
ESSER I	Sep. 30, 2022	Jan. 30, 2023	Apr. 1, 2024
ESSER II	Sep. 30, 2023	Jan. 29, 2024	Mar. 31, 2025
ARP ESSER	Sep. 30, 2024	Jan. 28, 2025	Mar. 31, 2026
GEER I	Sep. 30, 2022	Jan. 30, 2023	Apr. 1, 2024
GEER II	Sep. 30, 2023	Jan. 29, 2024	Mar. 31, 2025
CRRSA EANS	Sep. 30, 2023	Jan. 29, 2024	Mar. 31, 2025
ARP EANS	Sep. 30, 2024	Jan. 28, 2025	Mar. 31, 2026

Extensions to the obligation/liquidation period?

Obligation extension?

- Not likely

Liquidation extension?

- Possible
- ED will provide guidance “this summer” on applying for a liquidation extension up to the first 14 months (for CARES only) but it cannot be sought until after the end of the obligation period.
 - CRRSA and ARP extensions not be addressed until the summer prior to expiration.
- Traditionally these requests include documentation of timely obligations, allowability of costs, part performance, single audit compliance, etc.

ESSER Allowable and Mandatory Uses of Funds

15 Allowable Uses of Funds

- School facility repairs and improvements
- Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities
- 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

Mandatory – ARP ESSER Funds

- Must reserve at least 20% for learning loss mitigation, including through:
 - Targeted to ESEA subgroups, students experiencing homelessness, and children and youth in foster care
- To “address to academic impact of lost instructional time” through evidence-based interventions.
- Evidence based defined in FAQ A-10 and provides additional materials and links.

Do all ESSER funds have to be related to COVID?

Yes. The overall purpose of the CARES Act, CRRSA Act, or ARP Act programs is “to prevent, prepare for, and respond to” COVID-19 (ESSER FAQs B-6).

Remains standard in OMB Compliance Supplement

Stated in all prior guidance and recent ARP guidance.

- **Updated Guidance:** For needs arising from or exacerbated by the COVID-19 pandemic, or to emerge stronger post-pandemic (to address pre-existing challenges that, if left unaddressed, will impede recovery from the pandemic) (12/29/21 ESSER FAQs).

ESSER FAQs (May 26, 2021):

https://oese.ed.gov/files/2021/05/ESSER.GEER_FAQs_5.26.21_745AM_FINALb0cd6833f6f46e03ba2d97d30aff953260028045f9ef3b18ea602db4b32b1d99.pdf

COVID Connection Guidance (Dec. 29, 2021):

https://oese.ed.gov/files/2021/12/Fact-Sheet_COVID_connection_12.29.21_Final.pdf



Just Keep
Spending...
ESSER Allowable
Uses of Funds

Current
difficulty... how
to timely spend
the funds?





Construction!

Meet all the applicable requirements:

- ✓ COVID connection
- ✓ General cost principles (2 CFR 200.403)
- ✓ Procurement requirements (2 CFR 200.319 – .327)
- ✓ Prior written approval from SEA (2 CFR 200.439)
- ✓ Construction regulations (34 CFR 76.600/75.600)
- ✓ Timely completion!!
- ✓ Davis-Bacon Act



Renovation

Meet all the applicable requirements:

- ✓ COVID connection
- ✓ General cost principles (2 CFR 200.403)
- ✓ Procurement requirements (2 CFR 200.319 – .327)
- ✓ Prior written approval from SEA (2 CFR 200.439)
- ✓ Construction regulations may apply (34 CFR 76.600/75.600)
- ✓ Timely completion!!
- ✓ Davis-Bacon Act

In/Out of State/ American Preferences

- Domestic Preference - should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (2 CFR 200.322).
- Geographical Preference Prohibition - Must prohibit the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of bids or proposal, except where applicable Federal statutes expressly mandate or encourage geographic preference.
 - Exception: architectural and engineering services (2 CFR 200.319(c)).

(ESSER FAQs A-20)

Does the Buy American Act apply to ESSER?

The Buy American Act does not apply to the ESSER or GEER grants. (ESSER FAQs A-20)

BUT..

- USDOE has identified both ESSER and ARP-ESSER as infrastructure programs subject to the Buy America preference within the infrastructure program list:

<https://www2.ed.gov/about/offices/list/ofo/oaga/infrastructureprogramslist2022.pdf>

- OMB Memorandum 22-11 indicates that new federal awards and financial modifications to existing federal awards will be

covered. <https://www.whitehouse.gov/wp-content/uploads/2022/04/M-22-11.pdf>



Davis-Bacon Act

- Applies to all federally-funded contracts in excess of \$2,000, including construction, alteration, repairs, painting & decorating, etc.

<https://www.dol.gov/agencies/whd/government-contracts/construction>

- DBA requirements apply to those federally-funded contracts valued greater than \$2,000 for the actual construction, alteration, and/or repair, including painting and decorating, of a public building or public work. 29 C.F.R. Part 5, subpart A § 5.5.
 - Must pay workers no less than the locally prevailing wage & fringe benefits for corresponding work in the area.
 - Requires certification of weekly payroll reports, among other requirements. ESSER FAQ B-6

Can we sole source out construction and other ESSER projects?

Maybe.

SEAs – If flexibility under its State procurement procedures

LEAs – An LEA may determine that its response to the COVID-19 pandemic qualifies as a public exigency or emergency that does not permit the delay that would result from competitive bidding. (ESSER FAQs C-27).



Renovation/Contributions to 3rd Party Property

- Construction requires useful life of 50 years or more (34 CFR 75.603).
- Prior approval required for capital expenditures and capital assets (2 CFR 200.1; 200.439).
- “LEA needs to demonstrate that they have a continuing interest in the facility even if they do not have title to the building. We will need a lease, tax records, use permit or other documentation demonstrating the LEA’s interest in the building. ”



Cleaning Robots

Meet all the applicable requirements:

- ✓ COVID connection
- ✓ General cost principles (2 CFR 200.403)
- ✓ Procurement requirements (2 CFR 200.319 - .327)
- ✓ Prior written approval from SEA (2 CFR 200.439)
- ? Floor Cleaners (\$2,000 - \$10,000 each)
- ? UV Light Robots (\$15,000 - \$20,000 each)



Buses and Other Transportation Costs

Buses, Specialized Buses, Transportation Reimbursement, Municipal transit costs, etc.

- ✓ COVID connection
- ✓ General cost principles (2 CFR 200.403)
- ✓ Procurement requirements (2 CFR 200.319 –.327)
- ✓ Prior written approval from SEA (2 CFR 200.439)



Staff and teacher stipends/bonuses?

Recruitment/Relocation Bonuses, Overtime, Premium Pay

- Must have the link to COVID
- Be reasonable and necessary
- Pursuant to an established plan (in response to pandemic)
 - Consistent with applicable collective bargaining agreements (2 CFR 200.430(f))
- <https://www2.ed.gov/documents/coronavirus/arp-teacher-shortages.pdf>
<https://www2.ed.gov/documents/coronavirus/arp-staff-shortages.pdf>

ED Letter to GA, From Chris Fenton (not dated)

- It is generally an allowable use of ESSER funds to pay teacher salaries during the pandemic
- It is not necessary that an LEA demonstrate that it has incurred additional expenses for teacher salaries during the pandemic given educators are fundamental to continuity of services in schools.
- This may include funds to pay teacher/staff salaries to retain current employees and avoid layoffs.
- ESSER funds may also be used to address educator shortages exacerbated by the pandemic (FAQ D-1).
 - Includes hiring new counselors, nurses, social workers, and other health support staff to help students and staff with their emotional and physical well-being and help students and staff deal with the impact of the COVID-19 pandemic (FAQ D-7).
- Using ESSER funds for the LEA workforce needs described above are not dependent on a shortfall in state and local funding.

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Federal Holidays 2025

Calendarpedia
Your source for calendars

Jan 1	New Year's Day	Sep 1	Labor Day
Jan 20	Martin Luther King Day	Oct 13	Columbus Day
Feb 16	Presidents' Day	Nov 11	Veterans Day
May 26	Memorial Day	Nov 27	Thanksgiving Day
Jun 19	Juneteenth	Dec 25	Christmas Day
Jul 4	Independence Day		

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Federal Holidays 2026

Calendarpedia
Your source for calendars

Jan 1	New Year's Day	Jul 4	Independence Day
Jan 19	Martin Luther King Day	Sep 7	Labor Day
Feb 16	Presidents' Day	Oct 12	Columbus Day
May 25	Memorial Day	Nov 11	Veterans Day
Nov 26	Thanksgiving Day	Dec 25	Christmas Day
Jul 3	Independence Day (obs.)		

Data provided 'as is' without warranty

Multi-year Subscriptions

Grant activities carried out through a valid obligation of funds may continue beyond that date; must be liquidated within 120 calendar days after the end of the performance period (ESSER FAQs E-1).

- Considerations: how far past the period would the subscription last?
- Is the cost still allocable to the program (related to the prevention/response to coronavirus)?
- Recent OIG Findings



Future Needs

- ✓ COVID connection
 - ✓ Hard to demonstrate how future needs prepare, respond and prevent COVID-19.
- ✓ General cost principles (2 CFR 200.403)
- ✓ Procurement requirements (2 CFR 200.319 -.327)



Watch out for MOE Requirements!

- Maintenance of effort may apply at the State and/or local level depending on the program.
- MOE consequences can include reduction of funds or repayment depending on the federal program requirements.

What's Next?
Monitoring,
audits, and more!





Recent Audit Findings

ED OIG GEER Audit: Oklahoma

Findings:

1. OK did not award all of its GEER funds in accordance with the CARES Act.
2. GEER monitoring process needs strengthening as it did not include a review of supporting documentation for information contained in weekly statute reports resulting in unallowable costs of a GEER initiative including TVs, air conditioners, and Christmas Trees.
3. Did not follow cash management requirements—drew down its entire GEER award without any immediate case need at the time of the draw down. .

ED OIG GEER Audit: Oklahoma OIG Recommendations

Examples of OIG recommendations:

1. Develop and implement internal controls to ensure that Oklahoma administers current and future GEER grants and retains records in accordance with applicable Federal regulations and grant requirements
2. Monitoring procedures for reviewing supporting documentation for GEER grant expenditures
3. Oklahoma's State agencies that receive Federal funds have written cash management policies and procedures
4. Develop and implement written policies and procedures to describe the specific circumstances under which deviations from procurement rules are warranted
5. Return \$652,720 in questionable expenditures or provide show that the expenditures are education-related
6. Perform a 100-percent review, or review a statistical sample, of the \$5,473,894 to determine whether the expenditures were allowable, and if applicable, return the funds for any unallowable expenditures to ED

ED OIG HEERF Audit: Lincoln College

Findings:

1. Did not adequately document eligibility determinations for a small number of students.
2. Improperly applied \$700K of institutional grant funds to credit 461 students' accounts for rent the students paid to third party landlords during campus closure*.
3. Improperly used \$9K for software subscriptions that extended beyond the 1-year period of performance*.
4. Did not follow cash management requirements—did not minimize time between drawing down and disbursing HEERF funds, nor deposit excess funds in an interest-bearing account.

*Note: After the Department presented its findings, Lincoln reallocated the questioned costs to other expenditures they believed were eligible.

Period of Availability

Questioned a software subscription that extended past the grant performance period:

“While the dollar amount of costs we questioned was small, it is critical that grantees not prepay costs that extend beyond the grant performance period. Properly allocating costs to the grant performance period helps to protect taxpayer dollars; minimize the risk of fraud, waste, and abuse; and ensure Federal funds are used for allowable and intended purposes.”

ED OIG HEERF Audit: Lincoln College

OIG Recommendations

OIG recommendations to the Office of Postsecondary Education:

1. Require Lincoln to update its policies and procedures to ensure student eligibility is adequately verified and funding determinations are adequately documented and supported.
2. Review the allowability of the reallocated expenditures and if not allowable, return the funds.
3. Require Lincoln to incorporate federal cash management requirements in its policies and procedures and determine if Lincoln accurately calculated and remitted interest.

ED OIG HEERF Audit: Remington College

Findings:

1. Improperly used \$80K of institutional funds to purchase multiyear software subscriptions that extend beyond the grant period.
2. May have improperly used \$64K of institutional grant funds to cover costs associated with its purchase of student computers.
3. Did not always use a competitive procurement process for institutional grant purchases over \$10K.
4. Did not follow cash management requirements—did not minimize time between drawing down and disbursing HEERF funds, nor deposit excess funds in an interest-bearing account.

Allowability Guidance vs Law

Auditors disagree with ED's guidance on allowability for computers with CARES HEERF:

"The Department's guidance, which is seemingly more permissive in terms of allowable costs than the statute itself, impacts our ability to assess whether the school improperly used \$64,985 of its Institutional grant funds for this purpose."

Period of Availability

Auditors argue that online subscription costs could not extend past the close of the grant, even just to finish the semester:

“However, to comply with 2 C.F.R. § 200.309, Remington College should have charged to the Institutional grant only those subscription costs through May 19, 2022. Subscription costs after that date should be paid for with other (non-HEERF) school funds.”

Procurement

Finding: College failed to follow federal procurement for its contracts with HEERF

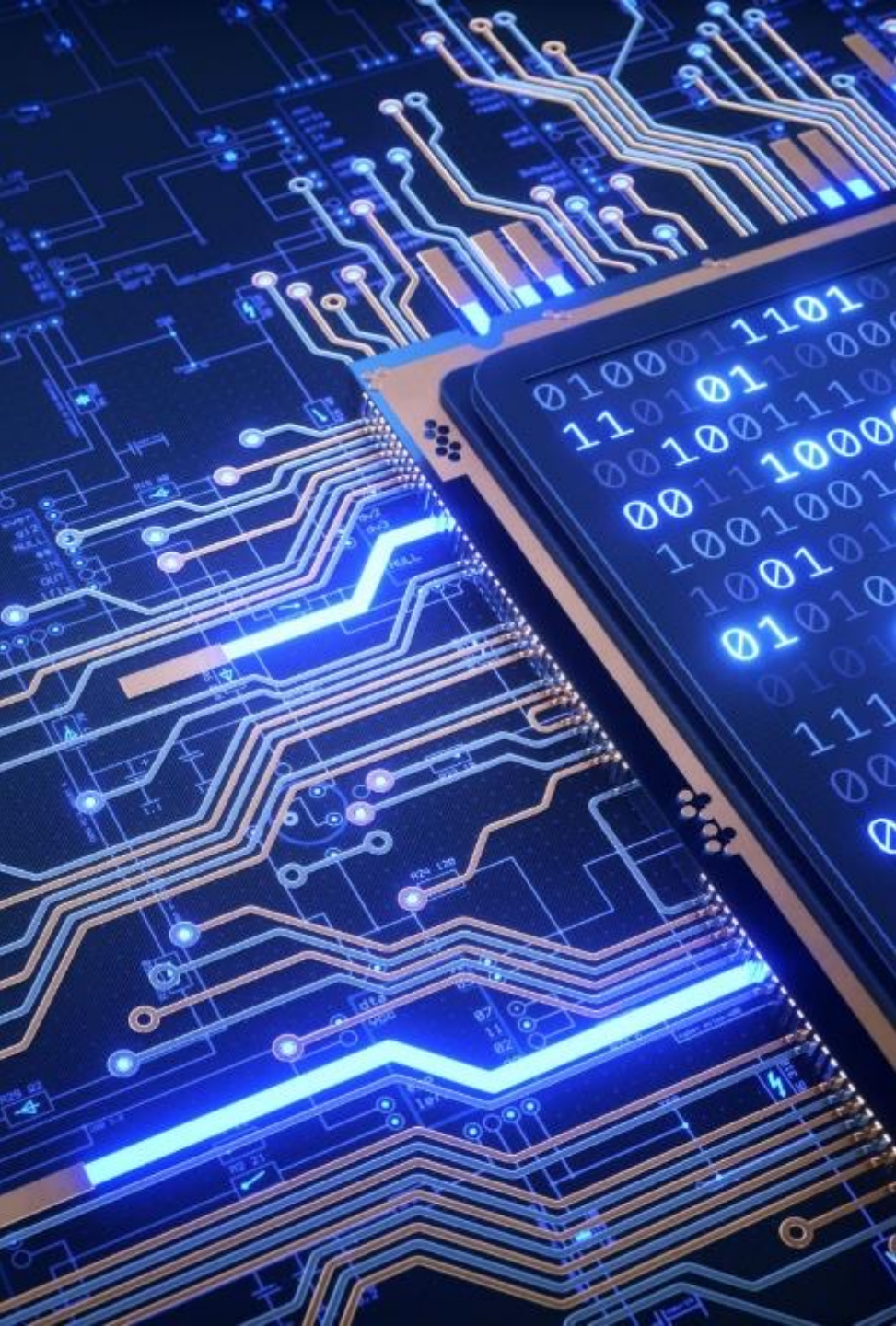
Corrective action:

“Determine whether the \$639,400 that Remington College charged to its Institutional grant for contracts awarded without a competitive procurement process was reasonable when compared to the quality and costs of suitable alternatives, and if not, require appropriate corrective actions.”

ED OIG HEERF Audit: Remington College OIG Recommendations

OIG recommendations to the Office of Postsecondary Education:

1. Require Remington to return to \$80K in institutional grant funds spent after the grant period or reallocate the funds to other allowable costs.
2. Clarify whether the \$64K costs in student computers were allowable.
3. Determine whether the \$639K that Remington charged to its institutional grant for contracts awarded without a competitive procurement process were reasonable.
4. Require grants management training for school officials responsible for making purchasing decisions.
5. Require Remington to incorporate federal requirements to its allowable costs (timeliness), procurement and cash management policies and procedures.
6. Determine if Remington accurately calculated and returned interest.



ED's ESSER Comprehensive Monitoring

[HTTPS://OESE.ED.GOV/OFFICES/EDUCATION-STABILIZATION-FUND/ELEMENTARY-SECONDARY-SCHOOL-EMERGENCY-RELIEF-FUND/ESSER-COMPREHENSIVE-MONITORING-PROTOCOLS/](https://oese.ed.gov/offices/education-stabilization-fund/elementary-secondary-school-emergency-relief-fund/esser-comprehensive-monitoring-protocols/)

SEA: ESSER Program Fiscal and Program Requirement Domains – Comprehensive Monitoring

A. State Context

Subtopics:

- State Context – Implementation
- State Context – K-12 Impact
- State Context – Fiscal Impact
- State Context – Technical Assistance

B. Budgeting of the State Reserve and Subawards

Subtopics:

- Budget Development Process
- Assurances – Admin or Exec Salaries / Benefits
- Support for Development of LEA Budgets/Plans
- Review of LEA Budgets
- Reservation Use

C. Allocations/Sub-Award Process

Subtopics:

- Application Submission
- Grant Award Notice
- Within-State Allocations
- Charter School LEAs and Other Non-traditional LEAs

D. CARES Act/Transparency Act Reporting

Subtopics:

- FFATA Reporting
- FFATA Data Accuracy

SEA: ESSER Program Fiscal and Program Requirement Domains – Comprehensive Monitoring (cont.)

E. Risk Assessment (LEA)

Subtopics:

- LEA and Other Subrecipient Risk Assessment Process
- Use of Subrecipient Risk Assessments
- Risk Data and Risk Assessment Improvements

F. Subrecipient Monitoring

Subtopics:

- Pre-Monitoring Process
- Monitoring Activities
- Post-Monitoring Process

G. Maintenance of Effort (MOE)

Subtopics:

- MOE Calculation/Review Process

H. Maintenance of Equity (MOEq)

Subtopics:

- MOEq Calculation/Review Process

I. Equitable Services

Subtopics:

- SEA Oversight of Equitable Services
- Equitable Services Guidance and Support

LEA: ESSER Program Fiscal and Program Requirement Domains – Comprehensive Monitoring Subrecipient Self-Assessment

A. Budgeting and Subawards

Subtopics:

- Support for Development of LEA (OR OTHER SUBRECIPIENT) Budgets/Plans
- Budget Development Process

B. Award Process

Subtopics:

- Grant Award Notice
- Subaward Information Submission

C. Subrecipient Monitoring

Subtopics:

- Pre-Monitoring Process
- Monitoring Activities
- Post-Monitoring Process

D. Maintenance of Equity (MOEq)

Subtopics:

- MOEq Calculation/Review Process

E. Equitable Services – ESSER I only (for LEAs only)

Subtopics:

- Provision of Equitable Services
- Equitable Services Oversight and Guidance

SEA/LEA: Fiscal Self-Assessment and On-site/Desk Review Protocol

A. Accounting Systems and Fiscal Controls

B. Cash Management and Payment Systems

C. Period of Availability and Carryover

D. Internal Controls

E. Audit Requirements

F. Records and Information Management

G. Personnel

H. Procurement

I. Equipment and Supplies Management

J. Indirect Costs

K. Charter School Authorization and Oversight

SEA Self-Evaluation

SEA Self-Evaluation

Self-Evaluation

Please complete the self-evaluation at the end of the self-assessment. The self-evaluation section collects SEA rating of performance and progress on grant administration of applicable federal programs. For each of the fiscal review sections respondents will assign one of the following ratings:

- Commendation (high quality);
- Met Requirements (satisfactory quality);
- Met Requirements with Recommendation (meet requirements, but with quality concerns); or
- Action Required (significant quality concerns requiring timely corrective action).



Single Audit Review 200.501

2022 Compliance Supplement:

https://www.whitehouse.gov/wp-content/uploads/2022/05/2022-Compliance-Supplement_PDF_Rev_05.11.22.pdf

Released April 2022

1,968 Pages

OMB Compliance Supplement Compliance Requirements

1. Activities Allowed or Unallowed
2. Allowable Costs/Costs Principles
3. Cash Management
4. Eligibility
5. Equipment & Real Property Management
6. Matching, Level of Effort, Earmarking
7. Period of Performance
8. Procurement and Suspension & Debarment
9. Program Income
10. Reporting
11. Subrecipient Monitoring
12. Special Tests & Provisions



ESSER Allowable Costs/ Cost Principles

References Part 3 general cross-cutting allowability requirements under 2 CFR Part 200.

Demonstrate costs are consistent with the purpose of the ESF, which is “to prevent, prepare for, and respond to COVID-19.”

ED has clarified that SEAs, LEAs and schools may use ESSER funding to support a very wide range of activities, including activities indirectly linked to the impact of COVID-19

CARES and CRRSA authorize grantees to continue to pay employees and use funds to protect education-related jobs; including paying staff who are on leave because schools are closed due to COVID-19. May be used for that purpose even in the absence of a policy that specifically addresses these circumstances.

ESSER Equipment/Real Property Management

The governor or SEA pass-through agency must provide prior approval to subrecipients.

Approved construction projects must comply with all applicable Uniform Guidance requirements, and ED's regulations at 34 CFR section 76.600 - 76.617, as applicable.

- Please note that recipients and subrecipients may use ESF funds for minor remodeling without triggering these requirements.

Comply with Davis-Bacon requirements (\$2,000 or more, as applicable)

Matching, Level of Effort, Earmarking

MOE – SEA MOE Requirements

- Auditors should separately corroborate the amounts reported for state support for elementary and secondary education and for higher education for FY 2022 and FY 2023 with data representing either actual state expenditure data or data representing final appropriated or allocated amounts.

Earmarking – ESSER I and II and ARP ESSER

- Auditors will review set-asides (both mandatory and optional) and ensure allowable uses of funds are met.

ESSER Reporting

Review annual and quarterly performance reporting (including FFATA reporting)

- Depending on the time the audit is conducted, auditors should examine the annual report and reconcile that reported data with underlying documentation and the public quarterly reporting amounts to ensure accuracy.
- Also references Part 3 FFATA reporting for audit guidance.

ESSER Subrecipient Monitoring

Defers to Part 3 cross-cutting section on subrecipient monitoring requirements.

- Obtain an understanding of internal control, assess risk, and test internal control as required by 2 CFR section 200.514(c).
- Determine whether the PTE identified the subaward and applicable requirements at the time of the subaward (or subsequent subaward modification) in the terms and conditions of the subaward and other award documents sufficient for the PTE to comply with federal statutes, regulations, and the terms and conditions of the federal award.
- Determine whether the PTE monitored subrecipient activities to provide reasonable assurance that the subrecipient administered the subaward in compliance with the terms and conditions of the subaward.

ESSER Special Tests and Provisions

Wage Rate Requirements (refers to Part 4 and Part 3 requirements)

Equitable services

- Defers to Part 4 equitable services – follow equitable services under Title I,A

EANS: Identifying Non-Public Schools under ARP EANS that Enroll a Significant Percentage of Students from Low-Income Families and are Most Impacted by the COVID-19 Emergency

- Auditors will verify that the SEA implemented the relevant criteria to determine eligibility.

OIG Specialized Work Coronavirus Response and Relief Oversight & Disaster Recovery Oversight

Coronavirus Response and Relief Aid Oversight

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


STOP CARES ACT FRAUD

Theft of CARES Act funding
for schools robs our students.

Be on the lookout for signs of fraud, waste, and abuse:

- Financial conflicts of interest
- Suspicious or unverifiable vendors
- Missing school property or records
- Defective or low-quality products and services
- Irregularities in contract awards or procedures
- Nonexistent students

If you think something is amiss, it may well be. Report your suspicions to the Office of Inspector General and we'll evaluate for fraud, waste, and abuse!



We can provide confidentiality.

**IF YOU SUSPECT ANY WRONGDOING,
REPORT IT AT [OIGHotline.ed.gov](https://oighotline.ed.gov)
or call 1-800-MIS-USED**

ED OIG Pandemic Relief Oversight Workplan

OIG auditors anticipate performing a series of audits, inspections, and quick response reviews of programs, grants, requirements, and flexibilities established and funded under the three measures described above.

State and Local Programs Department Focus

- Department's oversight of ESSER funds External Focus (i.e., States, SEAs, LEAs, schools)
- Use of ESSER funds, with a focus on activities to address learning loss
- Use of ESSER funds for technology purposes
- Allocation and use of American Rescue Plan Homeless Children and Youth funds
- Processes for awarding and monitoring GEER funds
- Plans for allocating GEER funds to eligible entities
- Processes for administering Emergency Assistance to Nonpublic Schools funds



Questions??

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