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

Frequently Asked Questions

UPDATED March 11, 2022

This Frequently Asked Questions document is intended to answer questions that Local Education Agencies (LEAs) and other education stakeholders may have regarding the American Rescue Plan Act Elementary and Secondary School Emergency Relief Fund (ARP ESSER). The document will be updated as new questions are presented and information becomes available. If you have questions regarding the ARP ESSER program, please contact your federal programs consultant or email federalprograms@education.ohio.gov and/or check the CCIP Document Library for other relevant publications. In addition, LEAs may wish to consult the US Department of Education (USED) COVID-19 Resources for Schools, Students, and Families/Program Information: FAQs and Responses and the Ohio Department of Education (the Department) "Back to School Resources for Return" webpage.

REMINDER OF REQUIREMENTS IN ARP ESSER

The following is an outline of the new requirements in ARP ESSER. These are also listed in the ARP ESSER Budget Details, *Requirements* section. This is not a complete list of LEA ARP ESSER requirements, rather a list of the new requirements in ARP ESSER that differ from ESSER I and II. All other assurances and grant requirements should also be followed. The guidance below is based on the ARP ESSER statute and the Interim Final Requirements (IFR) from the USED. As the Department receives additional guidance on these ARP ESSER requirements, we will update this section accordingly.

***REQUIREMENT*: Safe Return Of In-Person Instruction and Continuity of Services Plan**

An LEA that receives ARP ESSER funds must either: (a) within 30 days of receipt of the funds, will develop, seek public comment**,** and make publicly available on the LEA's website *a plan for the safe return of in-person instruction and continuity of services* as required in section 2001(i)(1) of the ARP, or (b) developed and made publicly available on the LEA's website such a plan that meets statutory requirements before the enactment of the ARP. In Ohio, LEAs needed to seek public comment and make their plan publicly available on their website by **June 24, 2021**.

LEAs were encouraged by Governor DeWine to develop and post a back-to-school plan to the LEA website. The LEA's plan may meet the requirements of the Safe Return of In-Person Instruction and Continuity of Services plan. The LEA should review the plan requirements from the USED's Interim Final Requirements and ensure their plan meets the IFR criteria:

1. LEA's plan must include how it will maintain the health and safety of students, educators, and other school and LEA staff, and the extent to which it has adopted policies, and a description of any such policies, on each of the CDC's safety recommendations including: Universal and correct wearing of masks; modifying facilities to allow for physical distancing (e.g., use of cohorts/podding); handwashing and respiratory etiquette; cleaning and maintaining healthy facilities, including improving ventilation; contact tracing in combination with isolation and

quarantine, in collaboration with the State, local, territorial, or Tribal health departments; diagnostic and screening testing; efforts to provide vaccinations to school communities; appropriate accommodations for children with disabilities with respect to health and safety policies; and coordination with State and local health officials.
2. Describe how the LEA will ensure continuity of services, including but not limited to services to address students' academic needs and students' and staff social, emotional, mental health and other needs, which may include student health and food services.
3. An LEA must periodically, but no less frequently than every six months, review and, as appropriate, revise its plan.
4. Plans must be: In an understandable and uniform format; to the extent practicable, written in a language that parents can understand or, if not practicable, orally translated; and upon request by a parent who is an individual with a disability, provided in an alternative format accessible to that parent.

LEAs should post these plans to their local website and then submit the website address that links directly to the plan to continuityplan@education.ohio.gov by June 24. Additional guidance for developing these plans can be found in the **ARP ESSER FAQ released in May 2021.**

***REQUIREMENT*: Local Use of Funds Plan**

According to the USED Interim Final Requirements, each LEA that receives ARP ESSER funds must develop, submit to the SEA on a reasonable timeline determined by the SEA, and make publicly available on the LEA's website, a plan for the LEA's use of ARP ESSER funds. *This requirement is separate from the Safe Return to In-Person Instruction and Continuity of Services Plan mentioned above.* In Ohio, LEAs need to submit their ARP ESSER application in the CCIP and make their ARP ESSER Local Use of Funds Plan publicly available on their website in an understandable and accessible format by **August 20, 2021**.

The Ohio Department of Education recommends districts and community schools add a summary of the Local Use of Funds plan to the existing Safe Return to In-Person Instruction and Continuity of Services plan. *Additional information regarding requirements for publishing the* ***Local Use of Funds Plan*** *can be found* ***here****.*

According to the USED Interim Final Requirement, the plan, and any revisions to the plan, must include at a minimum a description of:

1. The extent to which and how the funds will be used to implement prevention and mitigation strategies that are, to the greatest extent practicable, consistent with the most recent CDC guidance on reopening schools, in order to continuously and safely open and operate schools for in-person learning;
2. How the LEA will use the funds it reserves under section 2001(e)(1) of the ARP Act to address the academic impact of lost instructional time through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year;
3. How the LEA will spend its remaining ARP ESSER funds consistent with section 2001(e)(2) of the ARP Act; and
4. How the LEA will ensure that the interventions it implements, including but not limited to the interventions implemented under section 2001(e)(1) of the ARP Act to address the academic impact of lost instructional time, will respond to the academic, social, emotional, and mental health needs of all students, and particularly those students disproportionately impacted by the COVID–19 pandemic,

including students from low-income families, students of color, English learners, children with disabilities, students experiencing homelessness, children in foster care, and migratory students.

***REQUIREMENT*: 20 Percent Requirement to Address Learning Loss**

Not less than 20 percent of the LEA's total ARP ESSER allocation will be used 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
- other evidence-based interventions,

LEAs must 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).

LEAs should note that the 20 percent requirement should be entered as the amount next to ARP ESSER Allowable Activity "K. Addressing learning loss." If using other Allowable Activities to fulfill the requirement, please enter a History Log note describing where those funds have been allocated.

***REQUIREMENT*: Maintenance of Equity**

The LEA must comply with the Maintenance of Equity provision in section 2004(c) of the ARP.

2004(c) of the ARP states that LEAs must not, in fiscal year 2022 or 2023—

(A) reduce per-pupil funding (from combined State and local funding) for any high-poverty school served by such local educational agency by an amount that exceeds—
(i) the total reduction in local educational agency funding (from combined State and local funding) for all schools served by the local educational agency in such fiscal year (if any); divided by
(ii) the number of children enrolled in all schools served by the local educational agency in such fiscal year; or
(B) reduce per-pupil, full-time equivalent staff in any high-poverty school by an amount that exceeds—
(i) the total reduction in full-time equivalent staff in all schools served by such local educational agency in such fiscal year (if any); divided by
(ii) the number of children enrolled in all schools served by the local educational agency in such fiscal year.

This requirement does not apply to an LEA in fiscal year 2022 or 2023 that meets at least 1 of the following criteria:

(A) LEA has a total enrollment of less than 1,000 students.
(B) The LEA operates a single school.
(C) The LEA serves all students within each grade span with a single school.
(D) The LEA demonstrates an exceptional or uncontrollable circumstance, such as unpredictable changes in student enrollment or a precipitous decline in the financial resources of such agency, as determined by the Secretary of Education.

UPDATE REGARDING MOEquity GUIDANCE AND EXCEPTION (1/28/22)

On December 29, 2021, the U.S. Department of Education released updated guidance on MOEquity. The updated guidance can be found HERE. The U.S. Department of Education provided clarity on the MOEquity exceptions and extended the exceptions to FY23. The Ohio Department of Education has compiled a list of the local educational agencies (LEAs also referred to as school districts) that are automatically excepted based on MOEquity exceptions within the law:

- Has a total enrollment of less than 1,000 students
- Operate a single school
- Serves all students within each grand span with a single school

For more information, including a list of LEAs who were automatically excepted, please refer to CCIP Note # 493.

REPORTING REQUIREMENTS

It is important to note some additional requirements of LEAs. According to the USED, **LEAs must be prepared to meet any reporting requested by the SEA to comply with all ARP ESSER reporting requirements**, including:

- policies and plans in line with the CDC guidance related to addressing COVID-19 in schools;
- plans and policies related to State support for return to in-person instruction and maximizing in-person instruction time, including how funds will support a return to and maximize in-person instruction time, and advance equity and inclusivity in participation in in-person instruction;
- data on each school's mode of instruction (remote, hybrid, in-person) and conditions;
- LEA uses of funds to meet students' social, emotional, and academic needs, including through summer enrichment programming and other evidence-based interventions, and how they advance equity for underserved students;
- LEA uses of funds to sustain and support access to early childhood education programs;
- impacts and outcomes (disaggregated by student subgroup) through use of ARP ESSER funding (e.g., quantitative and qualitative results of ARP ESSER funding, including on personnel, student learning, and budgeting at the school and district level);
- student data (disaggregated by student subgroup) related to how the COVID-19 pandemic has affected instruction and learning.

AUTHORIZED ACTIVITIES FOR ESSER GRANTS

In general, when determining spending of the ESSER I, ESSER II, and ARP ESSER funds, the USED suggests that LEAs consider the following five questions:

- Will the proposed use of funds "prevent, prepare for, and respond to coronavirus"?
- Is it an allowable use of funds under CARES/CRRSA/ARP?
- Is it reasonable and necessary?
- Does it promote equity?
- Does it support returning students to the classroom?

The LEA should consider if the proposed ESSER use of funds meets these criteria. All activities must also fall into an ESSER allowable activity category. If the LEA is unclear about a proposed use of funds, it may reach out to its federal programs coordinator and should consider adding a History Log note to the ESSER History Log to provide additional context for the proposed use of funds.

The following activities (expanded for ESSER II) are allowable:

a) Activities authorized under ESEA, IDEA, Perkins, McKinney-Vento subtitle B, Adult Education and Family Literacy Acts.
b) Coordinate preparedness and response efforts of LEA with state, local, Tribal, and territorial public health departments and other relevant agencies to prevent, prepare for, and respond to COVID-19.
c) Activities to address unique needs of low-income students, students with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, foster youth.
d) Develop and implement procedures and systems to improve the preparedness and response efforts of LEA.
e) Training and PD for staff of LEA on sanitation and minimizing spread of infectious diseases.
f) Purchase supplies to clean and sanitize facilities of the LEA.
g) Planning for and coordinating during long-term closures (meals, technology, IDEA, and other educational services provided consistent with Federal, state, local requirements).
h) Purchase educational technology (including hardware, software, and connectivity) for students served by LEA, including low-income and IDEA.
i) Provide mental health services and supports.
j) Plan and implement summer learning and supplemental afterschool activities.
k) Addressing learning loss by: administering and using high-quality assessments to assess students' academic progress and meet students' academic needs, including through differentiating instruction; implementing evidence-based activities to meet the comprehensive needs of students; providing information and assistance to parent and families on how they can effectively support students, including in a distance learning environment; and/or tracking student attendance and improving student engagement in distance education.
l) 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.
m) Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and nonmechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.
n) Provide principals and other school leaders with resources necessary to address needs of their individual schools (ESSER I and II); Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff (ARP ESSER).
o) Other activities necessary to maintain the operations and continuity of services in the LEA and continuing to employ existing staff of the LEA.

UPDATE REGARDING THE PURCHASE OF PERSONAL PROTECTIVE EQUIPMENT (1/28/22)

As per newly enacted HB169 (section 234.10), there is now language that restricts what types of Personal Protective Equipment (PPE) LEAs and other educational entities can purchase with the ESSER II, ARP ESSER, GEER II and EANS II funding that was appropriated with HB169. The parameters are as follows:

> "(A) As used in this section, "personal protective equipment" means equipment worn to minimize exposure to hazards that cause workplace injuries and illnesses.
>
> (B) When using funds distributed under this act, or under any future appropriation of federal coronavirus relief moneys, for the purchase of personal protective equipment, a funding recipient shall purchase only products that are either of the following:
>
> (1) Approved by the National Institute for Occupational Safety and Health;
> (2) Authorized for use by the United States Food and Drug Administration, including under emergency use authorization."

In addition, an assurance will be added to the grant agreements and applications for each of the grants listed directly above.

For more information, please see CCIP Note # 495.

COMMON QUESTIONS

Is there a Supplement, Not Supplant Requirement for ESSER funds?

No. However the Department encourages LEAs to consider all available funds and to use the ESSER funds for their true intent and purpose of preventing, preparing for, or responding to coronavirus.

What are allowable uses of ESSER for facilities renovations and improvements?

ESSER funds provide for two allowable uses under facilities renovations and improvements:

- 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.
- For the inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.

Both of these uses are focused on air quality and environmental standards to mitigate the risk of COVID-19.

ARP ESSER Can ESSER funds be used to construct buildings, if the building is needed in response to COVID-19?

ESSER funds may be used purchase real property and perform construction for improvements to land, buildings, or equipment that meet the overall purpose of ESSER, which is "to prevent, prepare for, and respond to" the COVID-19 pandemic.

When addressing how to use the funds, the LEA should consider the five questions listed above:

- Will the proposed use of funds "prevent, prepare for, and respond to coronavirus"?
- Is it an allowable use of funds under CARES/CRRSA/ARP?
- Is it reasonable and necessary?
- Does it promote equity?
- Does it support returning students to the classroom?

The LEA should consider if the proposed use of ESSER funds meets these criteria. All activities must also fall into an ESSER allowable activity category. If the LEA is unclear about a proposed use of funds, it may reach out to its federal programs coordinator.

Per CCIP Note # 486, additional actions are needed for ESSER-funded construction and capital expenditures. The additional assurances have always been requirements when using federal resources for construction and capital projects. However, the Department believes it is important to highlight these assurances and details in the application to better prepare LEAs who decide to use funds for these purposes to meet all the statutory and regulatory requirements. If you are required to provide this additional information, a validation message will be triggered in the ESSER II/ARP application in CCIP.

If a LEA uses ESSER funds for a facility improvement project, are prevailing wages required?

If governors, SEAs, and or subrecipients propose to use ESSER funds for construction they must also comply with applicable requirements in 34 CFR section 76.600 and 34 CFR sections 75.600–617. Approved construction projects must comply with all other applicable Uniform Guidance requirements, as well as the ED's regulations regarding construction, as applicable, at 34 CFR section 76.600. As is the case with all construction contracts using laborers and mechanics financed by federal education funds, recipients and subrecipients that use ESSER or GEER funds for construction contracts over $2,000 must meet Davis-Bacon prevailing wage requirements. For more information about the prevailing wages, see the US Department of Labor (DOL).

Are cooperative purchasing programs allowable for ESSER purchases?

Yes, if certain parameters are met. The Uniform Guidance permits and encourages the use of cooperative purchasing programs. However, the underlying contract between the cooperative purchasing program and the contractor must itself have complied with the requirements of the Uniform Guidance. It is ultimately the school LEA's responsibility to confirm this federal compliance.

Can we fund new and existing staff with the ESSER funds?

Yes, funding new and/or existing staff is allowable under ESSER if these staff are in response to the impact that COVID-19 has had on the LEA and its schools. It is important to note that there is no Supplement, Not Supplant requirement in ESSER. However, Maintenance of Effort (MOE) must still be met, and the LEA certifies that to the greatest extent practicable, it will ensure continuity of services.

Is time and effort documentation required for FTEs paid for out of ESSER?

While the requirements in the Uniform Guidance apply to expenditures of ESSER funds, including the requirements related to documenting personnel expenses in 2 CFR section 200.430(i), ESSER subrecipients will generally not need to maintain time distribution records (sometimes called "time and effort" reporting). An LEA must maintain time distribution records only if an individual employee is splitting his or her time between activities that may be funded under ESSER or GEER and activities that are not allowable under the applicable program. However, there are very few situations when an employee of an LEA would perform multiple activities that are not allowable under ESSER, and thus would be required to maintain time distribution records.

Should the LEA document how paying salaries for various individuals is necessary to maintain continuity of operations?

Yes. In general, the school/LEA could use ESSER funds on staff, including staff that were paid with state/local resources previously. Please be aware that funding of existing staff under "other activities necessary to maintain the operations and continuity of services in the LEA and continuing to employ existing staff of the LEA" must be in response to coronavirus. The LEA should have supporting documentation to show that this use is to prevent, prepare for and respond to coronavirus, and that without charging these staff to ESSER, the LEA would not have been able to maintain operations, continue services, or continue employing existing staff of the LEA. Some examples of supporting documentation are LEA's forecast, a listing of staff that would have otherwise not been employed in the absence of ESSER funds, and any other relevant fiscal documentation.

Can we use ESSER funds to address shortages of educators and other school staff? (Added 1/28/22)

Yes. The Secretary of Education released a "Dear Colleagues" letter on December 16, 2021 which addresses this topic and states, "Let us be clear: ARP provides vital resources to hire additional educators and school staff and to improve compensation to recruit and retain educators and school staff. School districts should act with urgency to keep schools open for in-person learning and ensure they do not waste this opportunity to make critical investments." The letter provides "Strategies for Hiring and Retaining Qualified and Effective Educators" and includes "examples of how ARP and previous relief funds are already being used to attract and retain teachers and staff."

Can we use ESSER funds for bonuses or merit pay?

When the U.S. Department of Education (ED) awarded ESSER funds to states it noted the funds "generally will not be used for bonuses, merit pay, or similar expenditures, unless related to disruptions or closures resulting from COVID- 19." This does not mean all bonuses, merit pay, or similar expenditures are unallowable, only those unrelated to COVID-related disruptions or closures. For example, a local educational agency (LEA) might use local ESSER funds to provide employees with additional pay to:

- Address recruitment or retention challenges in light of the pandemic,
- Provide additional compensation to teachers and other staff that work in-person,
- Provide additional compensation to teachers and other staff that have assumed new duties because of COVID,
- Incentivize effective teachers to move to schools with vulnerable students that have been disproportionately impacted by the pandemic, or
- Provide additional pay to substitute teachers where there is a shortage.

Other pay strategies could also be permissible if the LEA can connect the strategy to issues resulting from COVID-19.

Can we use ESSER funds to provide incentives to students and members of their households to get vaccinated against COVID-19?

Yes, as per the US Department of Education, an LEA may use ESSER (ESSER I, ESSER II, or ARP ESSER) funds to provide reasonable incentives to students, consistent with state parent or guardian medical consent laws, and their household members to get vaccinated. Any incentives that an LEA provides with ESSER and GEER funds must meet the requirements in 2 CFR Part 200. For example, an LEA might host a drawing in which all vaccinated students are entered to win a prize such as a new tablet, a reasonable cash award, college scholarship money, or new school supplies and books. Similarly, an LEA might give each vaccinated student a nominal gift card or any other allowable incentive that is reasonable in size and scope and likely to lead to an increase in the rate of vaccinations.

Can we use ESSER funds to address challenges with student transportation? (Added 1/28/22)

Yes. There are multiple ways that an LEA may use ESSER funds to address transportation related issues as long as the need is related to COVID-19 (e.g., to support daily attendance at school to address the impact of lost instructional time) and the cost is reasonable and necessary. In addition to what is already detailed in the ESSER and GEER Use of Funds Guidance published by the US Department of Education in May 2021, a Use of Funds for Student Transportation supplement was released in November 2021. Please consult both for clarity.

Can we use ESSER funds to prevent and respond to violence and to increase public safety? (Added 1/28/22)

Yes. LEAs may use ESSER funds to help students and disconnected youth through a number of public safety strategies as outlined in the USED publication, "How American Rescue Plan Funds Can Prevent and Respond to Crime and Promote Public Safety."

FISCAL CONSIDERATIONS

Do I need to follow the Uniform Grant Guidance (UGG) and Education Department General Administrative Regulations (EDGAR) for ESSER?

Yes. ESSER is governed by the Uniform Grant Guidance (UGG) and the Education Department General Administrative Regulations (EDGAR). Among other requirements, all expenses paid with ESSER funds must be necessary and reasonable under the circumstances. What might be necessary and reasonable in one circumstance might not be in another.

What is the period of availability of the ARP ESSER grant?

The period of availability for the ARP ESSER grant is from March 13th, 2020 to September 30th, 2024. An LEA must submit an ARP ESSER funding application within the CCIP in order to establish a substantially approved date of March 13th, 2020. Once the ARP ESSER application is in Final Approved status, the organization will be able to submit Project Cash Requests (PCRs) back to the March 13th, 2020.

Special Spending Note: While the LEA is working on their ARP ESSER budgets and plans, we urge LEAs to continue spending the ESSER I and II funds on allowable activities. ESSER I and ESSER II funds expire before the ARP ESSER funds. LEAs are permitted to use ESSER I, ESSER II and ARP ESSER on allowable activities back to March 13, 2020 when the emergency was declared.

Program	ESSER I	ESSER II	ARP ESSER
Period of Availability including 12- Month Tydings Amendment	March 13, 2020 through September 30, 2022	March 13, 2020 through September 30, 2023	March 13, 2020 through September 30, 2024

Is there a timeline for submitting ARP ESSER?

As outlined previously, the steps needed to apply for the ARP ESSER funds has been different from the typical grant process given the USED's interpretation on the definition of allocation, access to funds and various timelines that need to be met. As a result, the Department requested the LEAs address the application process in phases and steps. The final step, Step 5, is as follows:

> ***By August 20, 2021*** *the LEA must complete and submit the entire ARP ESSER application with all applicable budget and reporting information and have the Local Use of Funds Plan posted to their website. This is the final phase of the application process and will fulfill the 90-day requirement to submit the LEA ARP ESSER plan.* ***LEAs should note that an application is considered submitted when it is in Authorized Representative Approved status.***

Can I charge expenditures to the ARP ESSER grant that occurred prior to the awarding of ARP ESSER?

Yes. A LEA may submit expenditures from March 13th, 2020 within their ARP ESSER application. Once the application is in Final Approved status and those expenditures have been determined to be allowable, the LEA may submit Project Cash Requests for those prior expenditures. It is important to note that there may be additional audit steps with the Ohio state auditor if the LEA charges to ARP ESSER expenditures that occurred in prior state fiscal years (FY20 or FY21).

Do ARP ESSER expenditures need to be accounted for separately from ESSER I and ESSER II?

Yes. ESSER I, ESSER II, and ARP ESSER funds must be accounted for separately. The Department set up the ARP ESSER grant in FY22 so that the funds may be tracked separately within the CCIP. In addition, LEAs should ensure that all ESSER I, ESSER II, and ARP ESSER expenditures are accounted for separately through special cost code at the LEA level.

Do we need to spend all of our ESSER I and ESSER II funds prior to spending ARP ESSER?

No. The Department encourages LEAs to spend ESSER I and ESSER II funds prior to ESSER III. However, there is not a requirement in the ARP ESSER for LEAs to spend their ESSER I and II funds prior to ARP ESSER. It is important to note that the US Department of Education (USED) indicated that LEAs should plan to use all remaining *ESSER I* funds before making use of the *ESSER II* funds. In the unique circumstances where ESSER I funds are not used prior to ESSER II, an LEA should make a History Log note in the FY22 ESSER II

History Log explaining why it will use ESSER II funds prior to all ESSER I funds being expended. There is no such requirement for ARP ESSER.

Will there be a Final Expenditure Report (FER) for ESSER funds?

Yes. LEAs will complete the Final Expenditure Report (FER) at the end of each fiscal year for the prior state fiscal year's ESSER expenditures. For the State Fiscal Year 2021 FER, LEAs will report on ESSER I funds because ESSER I is housed in State Fiscal Year 2021 within the CCIP. The LEA's ESSER I carry over will then be moved into Fiscal Year 2022. The FER will be completed each year for the ESSER grants. For instance, at the end of State Fiscal Year 2022, LEAs will complete the FER for ESSER I, ESSER II, and ARP ESSER.

Since the ARP ESSER funds are allocated in State Fiscal Year 2022, will we be able to be reimbursed prior to the end of June or will we have to wait until the close of State Fiscal Year 2021 to be reimbursed for ARP ESSER expenditures?

ARP ESSER funds will be available to Local Education Agencies as soon as the ARP ESSER application is in Final Approved status. The Substantially Approved Date for the grant is March 13, 2020, and as soon as the LEA application is in Final Approved status, the LEA may submit a Project Cash Request (PCR) for approved expenditures back to March 13, 2020. The LEA may submit the ARP ESSER application prior to July 1, 2021.

Can we submit a PCR for goods or services that go beyond the current application period?

No. As with all Federal grants, the Office of Grants Management can only approve requests that are within the application period. Although the ARP ESSER grant is available through September 30, 2024, the FY22 application period is through June 30, 2022 and unused funds will be carried over into the next application year(s) after completion of the FER.

Are districts allowed to sign contracts for services that are allowable under ESSER and will span multiple fiscal years?

Yes. Districts may sign multi-year contracts if the allowable use has been Final Approved on the district's ESSER application, and the contract period falls within the period of availability of the ESSER grant. The ESSER Budget and Budget Details pages should reflect the anticipated expenditures for the full period of availability of the ESSER grant. The district should continue to follow all uniform grant guidance and complete the relevant Final Expenditure Reporting on its ESSER grants for each state fiscal year. If an expenditure on a multi-year contract continues into a new state fiscal year, the district should recognize the obligation as part of the carryover in a History Log note within the following year's application.