

Coronavirus, Aid, Relief, and Economic Security (CARES) ACT

Update on the ESSER Funds
June 18, 2020



Washington Office of Superintendent of
PUBLIC INSTRUCTION

Topics For Discussion

- Background on CARES Act and ESSER Funds
- Unanticipated Receipts Approval
- Allowable Usages of ESSER funds as outlined in CARES Act.
- Superintendent's Priorities
- School District Application
- Claiming and Data Reporting
- F-196 reporting for 2019-20 and 2020-21 school years.



CARES Act and ESSER Funds

- The Coronavirus, Aid, Relief, and Economic Security (CARES) Act was signed into law on March 27, 2020.
- Included in the CARES Act was funding for Elementary and Secondary School Relief (ESSER).
- Washington received a total of \$216 million in ESSER funds.
 - 90% of the total is to be awarded to districts using the Title I methodology.
 - 10% of the total is retained at the state level for disbursement by the SEA.



Unanticipated Receipt Process

- Per state statute, OSPI must receive approval from the Office of Financial Management (OFM) and the legislature to spend federal dollars.
- OSPI submitted the unanticipated receipt request on May 21st.
- Approval of the request was issued earlier this week.



OFM Unanticipated Receipt Approval

- Total ESSER Funds - \$216,892,447

	Awarded to LEAs – 90%	State Education Agency – 10%
Statewide Total	\$195,203,202	\$21,689,245
OFM Approval	\$156,162,562	\$433,785
Approval August 15 th	\$39,040,640	\$0
Remaining Balance	\$0	\$21,255,460



School District Final Allocations

- Preliminary allocations are posted at the following link:
<https://www.k12.wa.us/sites/default/files/public/communications/ESSER%20Funds%20Estimate%20Table.xlsx>
- OSPI is currently doing a final check of allocation calculations including the prorating to the 80% approval.
- Final allocations will be posted to the same webpage as the preliminary values early next week.



Allowable Usages of CARES Act ESSER Funds

- Allowable usages are defined in section 18003 of the CARES Act.
- A detailed reading of the document can be found on the WASBO webpage.
- Examples of allowable usages include the following:
 - Purchasing educational technology for students that aids in regular and substantive education interaction between students and instructors.
 - Planning for and coordinating during long-term closures, including how to provide meals to eligible students, how to provide technology for online learning to all students, how to provide guidance for carrying out requirements under IDEA, and how to ensure other educational services can continue to be provided consistent with all Federal, State, and Local requirements.



OSPI Priorities for ESSER Funds

- As noted, 10% of the ESSER funds can be held by the state education agency for targeted purposes.
- Our agencies' priorities with those funds are as follows:
 - Contracts with internet providers for services to free and reduced priced lunch eligible families.
 - Contracts with Community Based Organizations (CBOs) for services such as child care.
 - Grants or contracts with providers able to deliver professional development to train educators in methods of delivering online education.
 - Grants or contracts with ESDs for emergency response activities.



ESSER Requires Equitable Services for Private Schools

- A decision was made to follow the CARES Act to provide equitable services for private schools receiving Title I, Part A services in 2019-20 (ESSA, Section 1117)
- Districts are required to consult with the private schools that were included in their 2019-20 Title I, Part A Application (FP 201)
- Services that may be provided to private schools are the same as those listed for public schools
- Guidance will be provided to districts as soon as the ESSER iGrants application is released



Allocation Process

- As part of the accountability measures in the CARES Act, districts must fill out an application for the funds.
- Districts will use the I-Grants system to claim funds prior to July 15th if payments are to be included in July apportionment.
- Initial disbursement will be based on COVID related expenditures and lost revenue as reported to OSPI through a supplemental reporting tool.
- Districts who do not claim maximum allowable funds in July or August do not put the balance of their share at risk for the 2020-21 school year.



COVID Related Expenditure Reporting Tool

- This tool will have a similar format to the pre-ballot levy expenditure plans.
- The tool will be posted to the OSPI COVID webpage under the State and Federal funding section.
- Expenditures will be reported by program groups and separately by object (not NCES code).
- A few specific programs are called out separately on the form.
- The program section and the object section must reconcile.
- A section for lost revenue will be included which will have the three data input fields of child nutrition, child care, and other.



Program Groups

- Regular Instruction – 0X
- Special Education – 2X
- Vocational – 3X
- Skill Center – 4X
- Compensatory Education – 5X, 6X
- Other Instructional Programs -7X
- Community Services – 8X except for program 88
- Child Care – 88
- Program 97 – except 97-11-7950
- PPE Donated – record as 91-11-7950
- Program 98
- Program 99



F-196 ESSER Funds (2019-20 SY)

- Districts should account for and report expenditures in the same fashion as they would under normal operating conditions.
- If the costs are allowable items for reimbursement under ESSER, the district should use the district-specific accounting identifier for COVID/ESSER. COVID/ESSER expenditures are not Program-specific, but the district needs to identify these costs uniquely.



F-196 ESSER Funds (2020-21 SY)

- ESSER revenues will be coded to 6176-Targeted Assistance ESSER.
- If the district is required to account for these federally reimbursable expenditures on the SEFA, it should be presumed that the single-audit evidence of expenditures will be an expenditure report based on the district-specific accounting identifier.



Disclaimer

- These slides and the corresponding discussion are not intended to be comprehensive guidance. This is a high level overview of general rules and claiming processes. More specific information such as I-Grant form package numbers, or subsequent data reporting requirements will be communicated through GovDelivery messages when available.

