**Kansas ESSER II FAQs**

**Last Updated: 3/25/21**

The purpose of this document is to answer Frequently Asked Questions related to the Elementary and Secondary School Emergency Relief (ESSER II) program under the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act).

**Kansas ESSER II Program Overview**

1. **What is the purpose of the Elementary and Secondary School Emergency Relief (ESSER) program?**

The ESSER program is intended to help States and school districts safely reopen schools, measure and effectively address significant learning loss, and take other actions to mitigate the impact of COVID-19 on the students and families who depend on our K-12 schools.

1. **How much ESSER II money is Kansas receiving, and how are Kansas’s ESSER II funds being allocated to districts?**

Kansas is receiving approximately $370M for ESSER II, which is more than four times the amount received in ESSER I. Similar to ESSER I, 90% of ESSER II funds is allocated to districts through the Title I formula, 9.5% must be used by KSDE to address issues responding to coronavirus, including measuring and addressing learning loss, and 0.5% is reserved for program administration.

The 9.5% (approximately $37M) of ESSER II discretionary funds will be utilized in three ways:

* Ensuring that all districts receive at least $300 per student in ESSER II funds (ESSER II KSDE per-student additional allocation)
* Granting $150,000 to the School for the Blind & School for the Deaf, which do not receive funds through LEA distributions
* Providing the remainder of funding to districts to support special education over the 2021-22 and 2022-23 school years (ESSER II SPED)

Exact amounts allocated by district across ESSER funds and earmarks will be shared to the [KSDE Federal Disaster and Pandemic Relief page](https://www.ksde.org/Agency/Division-of-Learning-Services/Special-Education-and-Title-Services/Federal-Disaster-and-Pandemic-Relief#esser) shortly. Please note – ESSER II special education funding allocations are under development and will be shared publicly with districts at a later date.

1. **Are districts competing for any ESSER II funds?**

No. All ESSER II funds are being allocated to districts according to formulas mandated by the federal government (or KSDE in the case of State Educational Agency discretionary funds). Each district will be drawing down funds specifically earmarked for that district and may not exceed that amount of funds under any circumstances. Any unused funds will be returned to the federal government and re-allocated to other States.

1. **Who is responsible for making decisions within the Kansas ESSER II program?**

Kansas Education Commissioner Dr. Randy Watson has established a Task Force with a range of public and private school representatives to provide strategic oversight for the distribution of federal funding to support Kansas K-12 schools through both the EANS (non-public school) and ESSER (public school) programs. With support from KSDE, the Commissioner’s Task Force will review applications to ensure districts’ proposed uses of funds are allowable under ESSER II requirements and to monitor ESSER program spending across the state. The Commissioner’s Task Force will then submit its recommendations to the Kansas State Board of Education for final approval. All Task Force meetings are livestreamed, recorded, and open to the public. More information on the Commissioner’s Task Force, including members, agendas, meeting materials, minutes, and recordings, can be found [here](https://www.ksde.org/Agency/Office-of-the-Commissioner/Commissioners-Task-Force-On-ESSER).

1. **Aside from the creation of the Task Force, how else will KSDE’s administration of the ESSER II program differ from ESSER I?**

ESSER II is over four times the size of ESSER I in terms of funding. With significant additional resources comes a responsibility to rigorously oversee and track the use of funds. In addition to the creation of the Commissioner’s Task Force, there will be more regular, detailed reporting requirements for districts on past expenditures as well as a more formal application process. Please see below for more detail on both reporting and application requirements.

1. **Over what time period are ESSER II funds available?**

ESSER II funds may be used for costs dating back to March 13, 2020, when the national emergency was declared. Funds are available to obligate through September 30, 2023.

1. **Should ESSER I funds be used up before accessing ESSER II funds?**

Yes. LEAs should plan to use all remaining ESSER I funds before making use of the ESSER II funds, given the shorter remaining period of availability. However, districts are welcome to apply for ESSER II funds in parallel as they spend down their remaining ESSER I funding.

**ESSER Reporting**

1. **What ESSER reporting requirements are being put in place?**

Beginning in April, 2021, districts will be required to submit quarterly reports of all ESSER expenditures to date through the end of the prior quarter. Quarterly reports will include expenditures incurred from the beginning of the ESSER program through the end of the prior quarter.

1. **Do these reporting requirements extend to ESSER I? Do different ESSER funds need to be tracked separately?**

Yes. ESSER reporting will be required for all ESSER funds, including ESSER I, II, and III, as well as funds set aside for special education. Districts are expected to track all ESSER grants and earmarks separately, and the reporting template is formatted accordingly. This includes tracking ESSER I and ESSER II separately as well as tracking ESSER II minimum allocation separately from the KSDE per-student additional allocation (for those districts which did not receive at least $300 per student in the minimum allocation) and the ESSER II special education allocation.

1. **Should ESSER I reporting include expenditures from non-public schools?**

Yes. Districts should report on all ESSER I expenditures to-date across public and non-public schools.

1. **When will reports be due and how will they be submitted?**

Reports will be due to KSDE by Friday of the second full week after the prior quarter ends, covering expenditures through and including the prior quarter. For example:

* Reporting through March 31st, 2021 must be submitted by April 16th, 2021
* Reporting through June 30th, 2021 must be submitted by July 16th, 2021
* Reporting through September 30th, 2021 must be submitted by October 15th, 2021

Reports must be submitted through the Kansas CommonApp. Additional information and training can be found on the [KSDE Federal Disaster and Pandemic Relief page](https://www.ksde.org/Agency/Division-of-Learning-Services/Special-Education-and-Title-Services/Federal-Disaster-and-Pandemic-Relief#esser).

1. **Do districts need to submit reports in order to draw down funds?**

Yes. Timely reporting is required in order for districts to be able to draw down any ESSER funds spent to-date.

1. **What information will each report include?**

Each Past Expenditure Report will include the submission of cumulative, account-level expenditures through the end of the prior quarter. This includes both an Excel template as well as a brief form:

* The Excel template breaks down expenditures by account, which must be delineated at the fund/function/object/ESSER allowable use level; each account must also be accompanied by a brief description of expenditures within the account and how they addressed a COVID-19 need
* The form includes a free-response summary that captures how the district has spent its funds and the impact of those funds on students. The summary should cover all funding earmarks (e.g., direct district allocations, SPED, and KSDE per-student additional allocation if applicable)

1. **Once a district has spent all of its ESSER I funding, does it still need to report on all ESSER funding in each quarterly report?**

Yes. Each quarterly report should be a cumulative summary of ESSER expenditures starting March 13, 2020. This cumulative report is meant to capture any adjustments to expenditures prior to districts closing the books in a given fiscal year. If there have been no changes since the prior quarter’s report, districts may use the same data as reported in the prior quarter’s report to make the process more efficient. In this case, districts may also state “no changes since prior quarter’s report” in response to the quarterly reporting narrative question.

1. **Does the report require information on past expenditures for other federal funding streams (e.g. CRF / SPARK funding)?**

No. This quarterly reporting process focuses only on ESSER funding.

1. **Does the monthly reporting requirement mean districts will need to retroactively provide quarterly reports from March 2020 through March 2021?**

No. There will be a single report due on April 16, 2021 that is intended to gather cumulative information on expenditures from March 13, 2020 through March 31, 2021; monthly reporting will begin after this first report. KSDE will not be requiring or accepting retroactive quarterly reports from March 2020 through March 2021.

1. **Should districts be reporting based on actual expenditures or draw downs?**

For the purposes of quarterly ESSER reporting, districts should report based on actual expenditures, not draw downs / reimbursed expenses.

1. **How should districts address Special Education Cooperatives and Interlocals in their reporting?**

Each district is responsible for reporting on past ESSER expenditures for its entire ESSER SPED allocation, irrespective of whether or not those funds were ultimately spent by another entity. Object code 564 (LEA Payments to COOPs/Interlocals) will not be permitted in reporting or applications; districts are required to use other function and object codes to disaggregate payments to COOPs/Interlocals and clearly define where ESSER SPED funding is being spent. Districts should work with their Cooperative or Interlocal to determine which expenditures (or which proportion of each expenditure) should be tied back to the ESSER funds specifically allocated to each district.

1. **Will reports include budgeted future expenditures?**

No. Budgeted future expenditures will be included in the application (see below). Reporting only covers expenditures to-date.

1. **Should SEAs and LEAs anticipate federal monitoring or auditing of ESSER funds?**

Yes. The Department will monitor the use of ESSER funds. In addition, ESSER funds are subject to audit requirements under the Single Audit Act and to review by the Government Accountability Office. The Department’s Office of the Inspector General may audit program implementation, as may any other federal agency, commission, or department in the lawful exercise of its jurisdiction and authority.

1. **How can districts modify their chart of accounts to make reporting easier?**

Districts are encouraged to align their chart of accounts so that each distinct fund-function-object-allowable use combination has its own unique account. Although allowable use categories differ slightly between ESSER I, II, and III, the ESSER reporting template has been designed to maximize compatibility across these programs so the same accounts can be mimicked throughout the duration of the program.

1. **What level of granularity is required for function and object codes in ESSER reporting?**

For ESSER reporting, districts must use at least the level of function and object code granularity that is required for state budget reporting. However, districts are strongly encouraged to use more granular codes where possible. There is one notable exception to this rule: object code 564 (LEA Payments to COOPs/Interlocals) will not be permitted in reporting; districts are required to use other function and object codes to disaggregate payments to COOPs/Interlocals and clearly define where ESSER SPED funding was spent. Additional information, including which function and object codes are included in state budget reporting, can be found in the [Kansas Accounting Handbook](https://www.ksde.org/Portals/0/School%20Finance/guidelines_manuals/Accounting%20Handbook18.pdf).

1. **What level of granularity is required for each row in the past expenditure Excel data tables?**

The intent is for districts to pull their chart of accounts into the Excel, only breaking up an account into multiple rows if portions of the account’s expenditures correspond to different ESSER allowable uses. Districts should not report individual transactions.

**ESSER II Application**

1. **Where can districts access the ESSER II application materials?**

The application questions and Excel template can be found on the [KSDE Federal Disaster and Pandemic Relief page](https://www.ksde.org/Agency/Division-of-Learning-Services/Special-Education-and-Title-Services/Federal-Disaster-and-Pandemic-Relief#esser). Districts should access and submit their applications on the [Kansas CommonApp](https://commonapp.grantplatform.com/).

1. **Are non-public schools eligible to apply for ESSER II?**

Non-public schools are not eligible for ESSER II, but may be eligible for Emergency Assistance to Non-public Schools (EANS). Kansas EANS I application materials can be found on the [KSDE Federal Disaster and Pandemic Relief page](https://www.ksde.org/Agency/Division-of-Learning-Services/Special-Education-and-Title-Services/Federal-Disaster-and-Pandemic-Relief#esser).

1. **What information does the ESSER II application include?**

Each application will include the submission of account-level budgeted expenditures (Excel template) as well as a set of accompanying narratives.

The Excel template asks districts to break down budgeted expenditures by account by state fiscal year, which must be delineated at the fund/function/object/ESSER allowable use level; each account must also be accompanied by a brief description of expenditures within the account and how they will be used to address a COVID-19 need. The budgeted expenditures are categorized in the same way as past expenditures.

In addition to budgeted expenditures, districts must submit accompanying narratives that:

* Briefly describe the impacts of COVID-19 on the district and its students
* Lay out a plan for any remaining ESSER I and ESSER I SPED funding (if applicable)
* Provide an overview of the district’s plan for using ESSER II funds
* Convey the anticipated/targeted impact of ESSER II expenditures
* Outline the district’s need and plan for using ESSER II SPED funds

1. **When should districts submit their ESSER II application?**

Applications for ESSER II funds are now open; there currently is no deadline for applying for ESSER II funds, but districts may not draw down ESSER II funds until their application has been reviewed by KSDE and the Commissioner’s Task Force and approved by the Kansas State Board of Education (KSBOE). The KSBOE meeting schedule can be found [here](https://www.ksde.org/Board/Kansas-State-Board-of-Education/Agendas-Meeting-Dates-and-Minutes/2021-Meeting-Materials-Minutes).

While districts can submit plans for only a portion of their total ESSER II funding, each plan must cover the same time period across funding streams. For example, districts may not submit one plan for their direct district allocation in May and another plan for their KSDE per-student allocation in August; instead districts should submit a single plan across both funding streams in May.

Please note – ESSER II special education funding allocations are under development and will be shared publicly with districts at a later date. Until then, districts should not submit ESSER II SPED plans.

1. **How will KSDE and the Task Force determine which proposed district expenditures to approve?**

Budgeted district expenditures will be evaluated based on whether or not they are deemed necessary, reasonable, and allowable under the ESSER program. KSDE and the Task Force will not prescribe exactly how districts use their funds; they will merely provide oversight to ensure funds are used in a manner consistent with the spirit and letter of the federal guidelines.

1. **Who will have access to the information contained in the applications?**

Applications will be reviewed by the Commissioner’s Task Force in recorded public meetings, and all information entered in the application is subject to public disclosure.

1. **How should districts address Special Education Cooperatives and Interlocals in their application?**

ESSER II special education funding allocations are under development and will be shared publicly with districts at a later date. Until then, districts should not submit ESSER II SPED plans.

Each district is responsible for applying for its own ESSER SPED allocation, irrespective of whether or not those funds will ultimately be spent by another entity. Object code 564 (LEA Payments to COOPs/Interlocals) will not be permitted in reporting; districts are required to use other function and object codes to disaggregate payments to COOPs/Interlocals and clearly define where ESSER SPED funding was spent. Districts should work with their Cooperative or Interlocal to determine which expenditures (or which proportion of each expenditure) will be tied back to the ESSER funds specifically allocated to each district.

1. **Where can districts find their allocation amounts for ESSER II?**

Direct district allocations and KSDE per-student additional allocations can be found on the [KSDE Federal Disaster and Pandemic Relief page](https://www.ksde.org/Agency/Division-of-Learning-Services/Special-Education-and-Title-Services/Federal-Disaster-and-Pandemic-Relief#esser). In addition, when a district enters its district number in the application Excel template, the sheet will autopopulate with the district’s allocation.

1. **Does a district need to apply for its full ESSER II allocation at once? Can a district submit multiple applications?**

Districts do not need to apply for their full ESSER II allocations at once. Districts should submit a plan for at least a 12-month period but do not need to account for the full duration of the program or the full allocation amount. Funds will remain accessible to the district until September 30, 2023 and there will be additional opportunities to submit further requests/plans in the future.

Please note – KSDE will award the full ESSER II allocation amount to districts once the assurances in the ESSER II application are signed and approved; however, districts will only be able to draw down funding up to the total submitted and approved in their current plan.

1. **Should districts establish account codes and names prior to submitting their ESSER II application?**

Yes. Districts are required to provide the account codes and names they will use to track ESSER II expenditures in order to enable monitoring in future monthly reporting.

1. **How long will it take following application submission for districts to be able to draw down ESSER II funds?**

Application review and approval will require input from the Task Force as well as the State Board of Education, which meets monthly. Turnaround time will vary depending on when in the cycle the application is received but is expected to be 4-6 weeks.

1. **What level of granularity is required for each row in the ESSER II application Excel data tables?**

The intent is for districts to pull in or create accounts they will use to track ESSER II expenditures, only breaking up an account into multiple rows if portions of the account’s expenditures will correspond to different ESSER allowable uses. Districts should not budget at the individual transaction level.

**Kansas CommonApp**

1. **What is the Kansas CommonApp?**

The Kansas CommonApp is a grant management platform used by KSDE and the Kansas Children’s Cabinet and Trust Fund to manage grant programs. The Kansas CommonApp is where districts can access and submit their quarterly ESSER expenditure reporting questions as well as the ESSER II application.

1. **How can I access the monthly reporting and application questions?**

Districts should visit the [Kansas CommonApp](https://commonapp.grantplatform.com/) and create an account. Once the account is created, the account user may log in and click “Start Application.” On the first page, applicants should select “Kansas State Department of Education” as the Funding Agency or Entity, and then select either “ESSER II Application” or “ESSER Quarterly Reporting – Report 1” to access the application questions.

1. **Can multiple accounts work on the same application?**

No. An application can be linked to one applicant account only. Other applicants with their own login credentials will not be able to see, edit, or submit applications unless they created them themselves.

1. **Can districts create one account and have multiple people working on the application at once through that account?**

The CommonApp platform vendor (GoodGrants) does not encourage use of one account by multiple users to complete different parts of a single application at once; this could lead to data being lost if one person is editing and another one is saving. Districts should use the Word Document of questions and Excel template to gather information from multiple people, and then have one person input the information and upload the completed Excel file into the CommonApp.

**ESSER II Allowable Uses**

1. **How may districts use ESSER II funds? Are the rules different from ESSER I?**

Districts may use ESSER II funds across the set of allowable uses defined in the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act); these allowable uses are also permissible under ESSER I. An additional allowable use around public health protocols for school reopening (defined for ESSER III in the American Rescue Plan) is also permissible under ESSER I and II. See below for the full list of allowable use categories for ESSER II:

1. Any activity authorized by the ESEA, the Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act (AEFLA), the Carl D. Perkins Career and Technical Education Act (Perkins), or the McKinney Vento Homeless Education Assistance Act.
2. Coordination of LEA preparedness and response efforts to improve coordinated responses with other agencies to prevent, prepare for, and respond to coronavirus.
3. Providing principals and other school leaders with the resources necessary to address school needs.
4. Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth.
5. Developing and implementing procedures and systems to improve LEA preparedness and response efforts.
6. Training and professional development for LEA staff on sanitation and minimizing the spread of infectious diseases.
7. Purchasing supplies to sanitize and clean LEA facilities.
8. Planning for and coordinating during long-term closures, including how to provide meals, technology for online learning, guidance on IDEA requirements, and ensuring other educational services can continue to be provided consistent with all applicable requirements.
9. Purchasing educational technology (including hardware, software, and connectivity) for students served by the LEA that aids in regular and substantive educational interactions between students and their classroom teachers, including assistance technology or adaptive equipment.
10. Providing mental health services and supports.
11. Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.
12. Addressing learning loss among students, including low-income students, students with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children in foster care, of the local educational agency, including by–
    1. Administering and using high-quality assessments to accurately assess students’ academic progress and assist educators in meeting students’ academic needs, including through differentiating instruction.
    2. Implementing evidence-based activities to meet the comprehensive needs of students.
    3. Providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment.
    4. Tracking student attendance and improving student engagement in distance education.
13. School facility repairs and improvements to reduce risk of virus transmission and to support student health needs.
14. 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.
15. Developing strategies and implementing public health protocols for the reopening and operation of school facilities.
16. Other activities that are necessary to maintain operations and continuity of services and continuing to employ existing staff.
17. **How much flexibility does a district have in determining the activities to support with ESSER funds?**

Districts have full discretion over the use of their ESSER funds so long as those uses are necessary, reasonable, and allowable under the federal guidelines of the ESSER program. KSDE and the Task Force will not prescribe exactly how districts use their funds; they will merely provide oversight to ensure funds are used in a manner consistent with the spirit and letter of the federal guidelines.

1. **May a district use its ESSER formula funds to support any school in the district, regardless of a school’s Title I, Part A status?**

Yes. Under ESSER II, federal guidelines do not define how an LEA distributes funds to schools. An LEA may support any school in the district or it may target funds based on poverty, indication of school needs, or other targeting measures. However, Elementary and Secondary Education (ESEA) Title I maintenance of effort and comparability tests must continue to be met, using state and local funds.

1. **Are districts required to provide equitable services to nonpublic schools with ESSER II funds?**

No. Unlike ESSER I, ESSER II does not require LEAs to provide equitable services to nonpublic schools. A separate program was launched for Emergency Aid to Nonpublic Schools (EANS).

1. **May a district use ESSER funds for allowable costs incurred prior to receiving grant funds?**

Yes. A district may use ESSER funds for any allowable expenditure incurred on or after March 13, 2020, the date the President declared the national emergency due to COVID-19.

**Change Requests**

1. **Can ESSER II applications/plans be altered after submission?**

Yes, there will be opportunities to request modifications to the originally submitted plan over time, as well as opportunities to submit revised or new plans. KSDE is developing a process for change request submissions and will share the details when they are available in the near future.

**Maintenance of Effort**

1. **Are ESSER funds subject to a supplanting prohibition?**

No, ESSER does not contain a supplanting prohibition. However, other federal fund restrictions do apply, which make replacing existing state and local funds with ESSER funds essentially impossible. ESSER funds may only be used for reasonable, necessary, and allowable costs that prevent, prepare for, and respond to coronavirus. In general, ESSER may not be used to pay for regular services that are ordinarily funded through other means.

1. **What are the Maintenance of Effort requirements of the ESSER program?**

Under the CARES Act (ESSER I), a State must maintain support for elementary and secondary education in each of fiscal years (FY) 2020 and 2021 at least at the level of such support that is the average of the support for elementary and secondary education provided in FYs 2017, 2018, 2019. Additional information regarding the ESSER I Maintenance of Effort requirement can be found [here](https://oese.ed.gov/files/2020/06/CARES-Act-Programs-Maintenance-of-Effort-FAQ.pdf).

Under the CRRSA Act (ESSER II), a state must maintain support for elementary and secondary education in FY 2022 at as least the same proportional share of the State’s support for elementary and secondary education relative to the State’s overall spending averaged over FYs 2017, 2018, and 2019.