

ESSER I Moves into the Rearview Mirror

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Posted on October 1, 2021



News Alert...ESSER I has come to an end! This is a bit hard to believe, yet at the same time, feels like it has been an eternity since the pandemic began. ESSER I, the first infusion of resources dedicated to K-12 through the CARES Act (Coronavirus Aid, Relief and Economic Security Act) had the initial project term that came to an end on September 30, 2021. School districts will soon be preparing the first completion report connected to these COVID related funds. Below are a few quick reminders related to the ESSER I and other COVID funds received by Arizona school districts.

- September 30, 2021 is the end of the initial project period for ESSER I and GEER I (Accelerated Academies Grant) funding.
- Completion reports including all expenditures for goods and services *received by 9/30/2021* must be submitted no later than December 30, 2021 through the ADE GME grant system.
- Any unspent monies will carry forward to **September 30, 2022** through a new GME budget narrative.

Reminders specific to ESSER I

- Proportionate Share (private schools) does apply. Make sure you can identify the expenditures associated with Proportionate Share.
- Stewardship and capital asset items should be properly recorded in the district's asset records.

- Indirect costs earned in FY21 should be recorded in the FY21 general ledger. It is possible indirect costs would be recorded over multiple years based on district actual applicable expenditures.

Reminders specific to GEER I – Accelerated Academies

- Like ESSER I, GEER I, is subject to Proportionate Share and the private school expenditures should be properly recorded as such.

Reminders regarding ESSER I, II, III

- Because ESSER grants cross over multiple fiscal years, it is important to closely monitor the budget capacity, not only in total but also at the GME function/object level detail.
- ESSER I, II and III are all eligible for the UNRESTRICTED indirect cost rate. The FAQs issued by the USDOE indicate the indirect costs and rates must comply with Uniform Guidance and Department’s administrative regulations. Because the ESSER and GEER funds do not have a supplanting prohibition, an LEA may use its unrestricted indirect cost rate. In Arizona, school districts must request both an indirect cost rate to be calculated through the GME indirect cost process.
- ESSER I – Initial Project/Budget term ends September 30 2021, while funds will remain available as carryover through September 30, 2022.
- GEER I – Initial Project/Budget term ends September 30 2021, while funds will remain available as carryover through September 30, 2022.
- ESSER II – Initial Project/Budget term ends September 30 2022, while funds will remain available as carryover through September 30, 2023.
- ESSER III – Initial Project/Budget term ends September 30 2023, while fund will remain available as carryover through September 30, 2024.

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