



ESSER Q & A

Q: How much do districts need to spend on learning loss?

A: The ESSER III requirements state that 20% of a district's allocation must be utilized to address learning loss. ESSER II regulations also have a focus on learning loss and districts are encouraged to spend a portion of their LEA funds to measure and address learning loss among students disproportionately affected by the coronavirus and school closures, but the law does not require a specific percentage of ESSER II funds to be spent on learning loss. Districts are encouraged to review various assessment data to determine where the funds are needed. Keep in mind, districts will need to publicly report on the percentage of their ESSER funds spent on learning loss for both ESSER II and III.

Q: How will learning loss expenditures be documented?

A: Districts will be required to document that they spent 20% of their ESSER III funds and indicate what percent of their ESSER II funds were used to address learning loss. Districts will need to track the learning loss expenditures separately. Adam Tescher has assigned two new codes to track learning loss activities:

ESSER II - 109

ESSER III - 110

ESSER II Learning Loss - 111

ESSER III Learning Loss - 112

It is critical for districts to use these codes so you can run a report, as districts will need to submit documentation when the final ESSER II and III claims are submitted.

Q: Can ESSER funds be used towards construction of an entirely new school?

A: Many districts are interested in using their ESSER funds for construction, but the North Dakota Department of Public Instruction (NDDPI) is waiting for the United States Education Department (USED) guidance to be released to answer this question. They have issued guidance over the past year which clearly states that districts can use ESSER funds for renovation projects, such as a new HVAC system or to replace carpeting or windows, or even to add a portable classroom to better socially distance. However, to date, they have not put anything in writing regarding constructing a new building. As you know, districts must request prior approval for all Capital Expenditures using the newly created [form](#). The NDDPI cannot approve Capital Expense forms requesting to construct new buildings until we receive the USED guidance and receive authority from the North Dakota State Legislature to spend ESSER funds.

Q: When will districts start submitting quarterly reports for ESSER II and III?

A: The first quarter for reporting on ESSER II and ESSER III expenditures will be April 1, 2021 through June 30, 2022. The report will be due in July 2021. Since districts can go back to March 13, 2020 to use their ESSER II and III funds, this first report will be used to capture all ESSER II and III funding being spent from March 13, 2020 through June 30, 2021.

Q: What information must be available for an audit or monitoring of ESSER funds?

A: LEAs must comply with the audit requirements within the Uniform Grant Guidance (UGG), Edgar, the Single Audit Act, and other specific ESSER regulations. This includes information such as time and effort documents, equipment inventories, procurement, and audits. The NDDPI will be conducting a training on the ESSER monitoring requirements on May 18, 2021. A Teams link to the training will be forthcoming.

Q: When will districts get authority to spend ESSER II and III funds?

A: School personnel are undoubtedly anxious to receive and start utilizing the ESSER II and III funding. Authority to spend the ESSER II funding exists in HB 1394. Authority to spend the ESSER III funding was moved to HB 1395. As soon as the North Dakota State Legislature approves HB 1394, we can begin the ESSER II application process. A Teams training has been scheduled for Monday, May 3, 2021, to overview the ESSER II application process and address questions. The ESSER III process is on hold until the Legislature approves HB 1395, and we receive the guidance from the USED.