

# ARP ESSER

## After school and Summer Initiative Awardee Technical Assistance Session

June 5, 2022  
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Director, Office of Emergency Programs

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State Superintendent of Education

# Disclaimer

This presentation is designed to help you understand federal and state requirements for the ESSER state level reserve fund.

This presentation is not a substitute for reading the ESSER subgrant award, contract, the program-specific assurances, the SCDE's Assurances and Terms and Conditions for Federal Subawards, and the applicable federal regulations for this subaward.



# Keep in Mind.... The Purpose of ESSER

- The use of ESSER funds should always be intended to prevent, prepare for, or respond to the COVID-19 pandemic, including its impact on the social, emotional, mental health, and academic needs of students.
  - This should be your organization's basic guideline when assessing whether an expenditure would be allowable under ESSER



# Keep in Mind.... The Purpose of ESSER

- Ask Yourself.....

**Does this activity  
prevent, respond to or prepare for COVID?**



# Purpose

The purpose of this session is to review the reimbursement process, documentation and quarterly reporting.



# Periods of Performance

- February 1, 2023 through  
September 30, 2024



# Award Documents

Cover Letter

Grant Award Notification (GAN) - **needs signature**

Federal Assurances, Terms and Conditions - **needs signature**

Affidavit of Understanding- **needs signature**

Affidavit of Understanding for Vendors- **needs signature**

**Documents must be submitted by Friday, June 9, 2023**


No reimbursements until all documents are signed.



# Read the Subaward Carefully

These are legal binding contracts, and your signature is your agreement to honor all requirements, reporting, documentation and procedures included in these documents.

<https://ed.sc.gov/finance/grants/scde-grant-opportunities/american-rescue-plan-arp-elementary-and-secondary-school-emergency-relief-fund-esser-after-school-and-summer-initiative/>



**Elementary and Secondary School Emergency Relief Fund (ESSER) III**  
American Rescue Plan (ARP) Act of 2021

**Assurances and Terms and Conditions for Federal Subawards**  
Effective date: 1/4/2021

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**Assurances and Terms and Conditions for Federal Subawards**

Assurances

As the duly authorized representative of \_\_\_\_\_,  
(Please print or type name of LEA)

I certify that this applicant

- A. Has the legal authority to apply for federal assistance and the institutional, managerial, and financial capability (including funds sufficient to pay the nonstate share of project costs) to ensure proper planning, management, and completion of the project described in this application.
- B. Will give the South Carolina Department of Education (SCDE) access to and the right to examine all records, books, papers, or documents related to this award and will establish a proper accounting system in accordance with generally accepted accounting principles (GAAP) or agency directives.
- C. Has an accounting system with sufficient internal controls, a clear audit trail, and written cost-allocation procedures as necessary. The financial management systems are capable of distinguishing expenditures that are attributable to this grant from those that are not attributable to this grant. This system is able to identify costs by programmatic year and by budget line item and to differentiate among direct, indirect, and administrative costs. In addition, the applicant will maintain adequate supporting documents for the expenditures (federal and nonfederal) and in-kind contributions, if any, that it makes under this grant. Costs are shown in books or records (e.g., disbursements ledger, journal, payroll register) and are supported by a source document such as a receipt, travel voucher, invoice, bill, or in-kind voucher.
- D. Will also comply with the Office of Management and Budget 2 CFR Part 200 Subpart E-Cost Principles related to the allowability, reasonableness, and allocability of costs consistent with the approved budget and also by maintaining required support for salaries and wages. Required support includes certifications and/or personnel activity records depending upon the amount of time spent on cost objectives.



**STATE OF SOUTH CAROLINA**  
**DEPARTMENT OF EDUCATION**

MOLLY M. SPEARMAN  
STATE SUPERINTENDENT OF EDUCATION

Directions: Please read carefully, sign in the appropriate space, and return the original to Tonia M. Smith, Office of Emergency Programs at [scesser@ed.sc.gov](mailto:scesser@ed.sc.gov). Questions? Contact Tonia at [scesser@ed.sc.gov](mailto:scesser@ed.sc.gov).

**SUBGRANT AWARD NOTIFICATION**      **Keep a signed copy for your records.**

<p><b>1. Name and Address of Subgrantee:</b> Lee County School District 310 Roland Street Bishopville, SC 29010-1140</p> <p><b>3. Name of Authorized Official:</b> Mr. Bernard McDaniel</p> <p><b>4. Subgrantee Unique Identifier (UEI#):</b> T2E6MKLX8SB9 <b>Subgrantee Code:</b> 3101</p> <p><b>5. Period of Performance:</b> Start: 5/16/2022    End: 9/30/2024</p> <p><b>6. Budget Period:</b> Start: 5/16/2022    End: 9/30/2024</p> <p><b>8. Project Title:</b> Construction/Modification of Facilities</p> <p><b>9. Type of Agency:</b> SEA</p> <p><b>10. Federal Project Description:</b> 84.425U American Rescue Plan - Elementary and Secondary School Education Relief Fund (ARP-ESSER)</p> <p><b>11. Scope of Work and/or Special Conditions (continued on pages 2 and 3):</b> A. To support students who have been most severely impacted by the COVID-19 pandemic and are likely to have suffered the most because of long-standing inequities in our communities and schools that have</p>	<p><b>2. Subaward Information:</b> <b>Grant Status:</b> New <b>Grant Number:</b> H63010497523 <b>Subaward Name:</b> ARP ESSER Reserve <b>Sub Program Number:</b> 01 <b>Award Amount:</b> \$15,333,333.00 <b>Total Amount of Funds Obligated to Subgrantee:</b> \$15,333,333.00 <b>Total Amount of Funds Committed to Subgrantee:</b> \$15,333,333.00 <b>District Revenue Code:</b> 4974 <b>District Subfund:</b> 218</p> <p><b>7. Federal Award Information (as applicable):</b> <b>FAIN:</b> S425U210019 <b>Awarding Agency:</b> US Department of Education <b>Federal Award Date:</b> March 24, 2021 <b>R&amp;D Award?</b> No <b>Assistance Listings #:</b> 84.425U and <b>Name:</b> American Rescue Plan - Elementary and Secondary School Education Relief Fund (ARP-ESSER)</p>
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# WARNING! ESSER FUND AWARDS



- More federal money than ever!
- Must accurately account for all funds
- Be prepared: not “if,” but “when”
  - Monitoring (desk and visits)
  - Audits

# Grant Entities are Expected to

- Adhere to *all* funding requirements
- Have adequate internal control systems
- Comply with state laws, federal laws, and regulations
- Meet performance expectations
- Meet *all* reporting requirements  
(i.e., reports are complete, accurate, and on time).



# Some Unallowable uses of ESSER Funds

- Food
- Admission Cost for Adults
- Incentives to students or parents\*
- Cash payments to students, guardians, others
- Gaming equipment and computer hardware
- Clothing for Students or Adults
- Capital Assets
  - Vehicles, HVACs, etc.



# Maintaining Documentation

- Maintain adequate supporting documentation
  - All expenditures (POs, proof of purchase, journal entries)
  - Inventory control
- Properly track use of funds



# Questions?



# Time and Effort Documentation

- All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. (2 C.F.R. Part 200.430(i)(1))
- To meet the above requirements, all employees who must complete time and effort forms must submit either a semi-annual certification or a personnel activity report (PAR).
- **Time and effort is required for all employees paid fully or partially with ESSER funds**



# Time and Effort Documentation

- **All employees whose work is funded fully (100%) by a single cost objective or grant award must complete a semi-annual certification.**
- The semi-annual certification must be:
  1. Completed at least every six (6) months (twice a year);
  2. Be signed by the employee or the supervisor with direct knowledge of the work being performed;
  3. Reflect an after-the-fact distribution of the actual activity; and
  4. Account for the total activity for which each employee is compensated.



# Time and Effort Documentation

A PAR must be completed if an employee is funded partially by the grant. It provides a written record of an employee's work activities used to document that employee's time to grants or projects. It must be completed monthly and supported by a daily calendar of activities. All employees who must complete PARs that support the distribution of their salaries /wages that meet the following standards:

1. Reflect an after-the-fact distribution of the actual activity, not a budget estimate;
2. Account for the total work activity for which each employee is compensated;
3. Be prepared at least monthly (a separate PAR for each month) and coincide with one (1) or more pay periods; and
4. Be signed by the employee and their direct supervisor



# Reimbursement Documentation and Process



# Reimbursement for Payroll Expenses

- **Copy of signed Time Sheets or other documentation**
  - Signed by employee and supervisor
  - Shows Hourly Rate
  - Date of Service
  - Total of hours worked
- **Ledger showing detailed payment to employee**
  - Documentation of any benefits charged (invoices for insurance payments, FICA tax forms, etc.;
  - job descriptions, payroll schedule should be on file with your organization



# Reimbursement for Payroll Expenses

## ➤ Proof of Payment

- Copies of front AND back of cancel checks
- Bank statement showing check clearing
- Direct Deposit statements
- CashApp, Zelle, Paypal are not acceptable means of payments for this funding
- Highly recommend when submitting payroll to CW, submit the timesheets and proof of payment for the same period in the same claim.



# Reimbursement for Transportation

We will only reimburse for mileage to transport students to and from the program or to and from program events.

- Transportation log must include:
  - Date of Transport
  - In/Out Times of Transport
  - Total Miles traveled during that transport.
- ***Reimbursement will be at the State Rate of 65.5 cents per mile***



# Proper Documentation for Reimbursement

## Invoice/Receipt

- Must Show: *Date of purchase*, *total cost* (including shipping and sales tax), *items purchased* (including unit price and description) and

## *Proof of Payment*

- Examples: General Ledger, Bank/Credit Card Statement, Check (Front and Back)
- All forms of proof of payment must include the entity's name, date the expense was incurred, purchase total, and vendor.
- These items should match the coordinating invoice/receipt provided



# Improper Documentation

- If the invoices are not sufficient documentation for reimbursement, we will deny the invoice and process the remainder of the claim
- We will notify you of the denial and give you a 48-hour turnaround to submit the proper documentation.
  - If not submitted, the undocumented portion of the claim will be rejected.
  - You can submit again for approval with correct documentation



# Field Trips

- It is highly recommended that you get preapproval for all field trips BEFORE you attend.
- Even if they have been approved in your budget
- Cost for **student admission only**
- Mileage will be reimbursed at \$0.655 per mile
- Cost of food will not be reimbursed



# Field Trips

This must be completed, submitted and approved before your trip

## Field Trip Request

**This form must be completed and submitted to [ESSERReporting@ed.sc.gov](mailto:ESSERReporting@ed.sc.gov) at least 20 days before the field trip.**

Organization Name:

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Contact Name:

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Contact Email:

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Contact Phone:

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**Destination:**

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**Date of Trip:**

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**Miles to travel (round trip):** \_\_\_\_\_ x \$.655 = \_\_\_\_\_

**Admission Cost:** \_\_\_\_\_ x \_\_\_\_\_ number of students

**Total Admission:** \_\_\_\_\_

**Purpose of Field Trip:**

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# Rentals and Utilities

- Recommended to get a MOU/Contract that outlines the Rental Agreement
  - Documentation of payment must be submitted for reimbursement
- Invoice must have name and or address of the organization
  - Show dates of service



# Mileage Transportation

- Mileage will be reimbursed at \$0.655 per mile
  - Recommend maintaining a mileage log
  - Cost for to and from program and program events
  - No cost for charter buses
    - Can submit for driver with proper documentation



# MOAs/Contracts

- We must have in our files a MOU, MOA or contracts for all partners
- Organizations/persons listed in Purchase Services
- Invoices submitted by providers must include the date of service, services rendered



# Questions?



# Amendments

- Amendments must be approved BEFORE the change in the budget or Scope of Work is changed.
- Send an email listing what program is being added or removed, what category are the funds being moved to and from, and what program(s) is changing based on these funding changes.
- Our goal is to close the learning gap created by COVID-19. This is an educational program, and we will not approve amendments that drastically move programming away for its educational purpose.



# Budgets

- You have to monitor your spending
- ClassWallet's "Purses" are Salaries, Fringe, Purchase Services and Supplies
- You are responsible for monitoring our line items. We have approved your budget as you submitted it. We expect you to stay closely within the budget as possible.
- Ex: if you budgeted \$500 for arts and crafts and \$1,000 for STEM supplies, we are expecting you to spend accordingly.



# Quarterly Reporting



# Quarterly Reporting

## Due Dates

- Due on the fifth day following the close of each quarter
- Due to July 5, 2023
- First report through June 30<sup>th</sup>, 2023
- Only submit what has been reimbursed from ClassWallet, not what has been submitted and is now pending.

Reporting Period	Report Due Date
April 1 - June 30, 2023	July 5, 2023
July 1-September 30, 2023	October 5, 2023
October 1-December 31, 2023	January 5, 2024
January 1-March 31, 2024	April 5, 2024
April 1-June 30, 2024	July 5, 2024
July 1-September 30, 2024*	October 5, 2024

\*end of ARP ESSER grant period



# Quarterly Report Form

[https://scde.formstack.com/forms/arp\\_esser\\_initiative\\_quarterly\\_report](https://scde.formstack.com/forms/arp_esser_initiative_quarterly_report)

- \* You will have to include the number of students served as well as your attendance for that quarter.
- \* You will have to include Time and Effort documentation for all employees for the last month of the quarter.



# Reminders

- Email all questions to [ESSERReporting@ed.sc.gov](mailto:ESSERReporting@ed.sc.gov)
- Allow up to 24 hours for a response

Each entity has an assigned contact

Sarah Boria, Alexandria Cousar - for ClassWallet Questions

Kristie Motley, Jennifer Wheeler - for Program Questions

Michael Muller - Both



# Reminders

- All entities must have an up-to-date System for Award Management (SAM) registration and have a Unique Entity Identifier (UEI) Number
  - Please be aware of an upcoming lapse in SAM registration and stay on top of renewing
    - [SAM.gov | Home](https://sam.gov)
- Please be aware of upcoming reporting requirements
  - Detailed due dates in GANs or contract
  - MOA's needed



# Questions?

