

The CARES Act ESSER Fund Reporting and Monitoring

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Disclaimer

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

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

Purpose

The purpose of this session is to provide an overview of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, and specifically the funds provided by it under the Elementary and Secondary Schools Emergency Relief (ESSER) Fund that will be awarded to school districts as subgrants, specifically related to quarterly reporting and monitoring requirements.

Quarterly Reporting Requirements

Subgrantees must report the following within five days after each calendar quarter:

- Amount of subgrant funds requested in GAPS and received within the quarter
- Actual expenditures and unliquidated obligations within the quarter
- Estimated number of FTE equivalent jobs created or retained with ESSER funds
- Amounts should tie back to spending plan categories

Reporting Due Dates for SC CARES ESSER

Reporting Period	Report Due Date
March 13–June 30, 2020	July 5, 2020
July 1–September 30	October 5
October 1–December 31	January 5
January 1–March 31	April 5
April 1–June 30	July 5

- The SCDE has released a reporting tool on the ESSER page on our [website](#), accessed directly [here](#)

ESSER Quarterly Reporting Tool

- Excel Spreadsheet with 3 tabs
- Tab 1 – instructions
- Tab 2 – financial and FTE data
 - Provide funds requested in GAPS and received
 - Provide actual expenditures, by funding category
 - Amounts must match, by funding category
 - Provide FTE equivalency of jobs saved or created as a result of the ESSER funds
- Tab 3 – narrative for quarterly activities

Expenditure Reporting Tab

**South Carolina Department of Education
SC CARES ACT FUNDS (ESSER)
Reporting of Actual and Accrued Expenditures**

For Quarter Ending

Please complete the green highlighted areas.

LEA:

Expenditure activities (use of funds)

Activity 1a

Activity 1b

Activity 1c

Activity 1d

Subtotal of Activity 1

Activity 2

Activity 3

Activity 4

Activity 5

Activity 6

Activity 7

Activity 8

Activity 9

Activity 10

Activity 11

Activity 12

Total

Funds Requested in GAPS and received within the Quarter

Actual Expenditures and Unliquidated Obligations

Estimated Number of FTE
Equivalent Jobs Created or
Retained

0.00

0.00

0.00

0.00

0.00

These two amounts MUST match

By completion of the contact information below, I certify that the information contained in this report is correct to the best of my knowledge and the LEA named above has authorized me as its representative to file this report.

Name & Title

Date _____

Email

Expenditure Reporting Tab Continued

South Carolina Department of Education					
SC CARES ACT FUNDS (ESSER)					
Reporting of Actual and Accrued Expenditures					
	For Quarter Ending				
<i>Please complete the green highlighted areas.</i>					
LEA:					

Fill in only the green drop down boxes. Please note this is a calendar quarter.

Expenditure Reporting Tab Continued

<u>Expenditure activities (use of funds)</u>	<u>Funds Requested in GAPS and received within the Quarter</u>	<u>Actual Expenditures and Unliquidated Obligations</u>	<u>Estimated Number of FTE Equivalent Jobs Created or Retained with ESSER funds</u>
Activity 1a			
Activity 1b			
Activity 1c			
Activity 1d			
Subtotal of Activity 1	0.00	0.00	
Activity 2			
Activity 3			
Activity 4			
Activity 5			
Activity 6			
Activity 7			
Activity 8			
Activity 9			
Activity 10			
Activity 11			
Activity 12			
Total	0.00	0.00	0.00

These two amounts MUST match

By completion of the contact information below, I certify that the information contained in this report is correct to the best of my knowledge and the LEA named above has authorized me as its representative to file this report.

Name & Title	Date	Email

Fill in the green cells with your quarterly amounts by activity. The first two columns should match. Please be sure to sign and date at bottom.

Expenditure Narrative Tab

Description of Activities

Please provide a description of the expenditures incurred within the quarter by activity

1a.

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1b.

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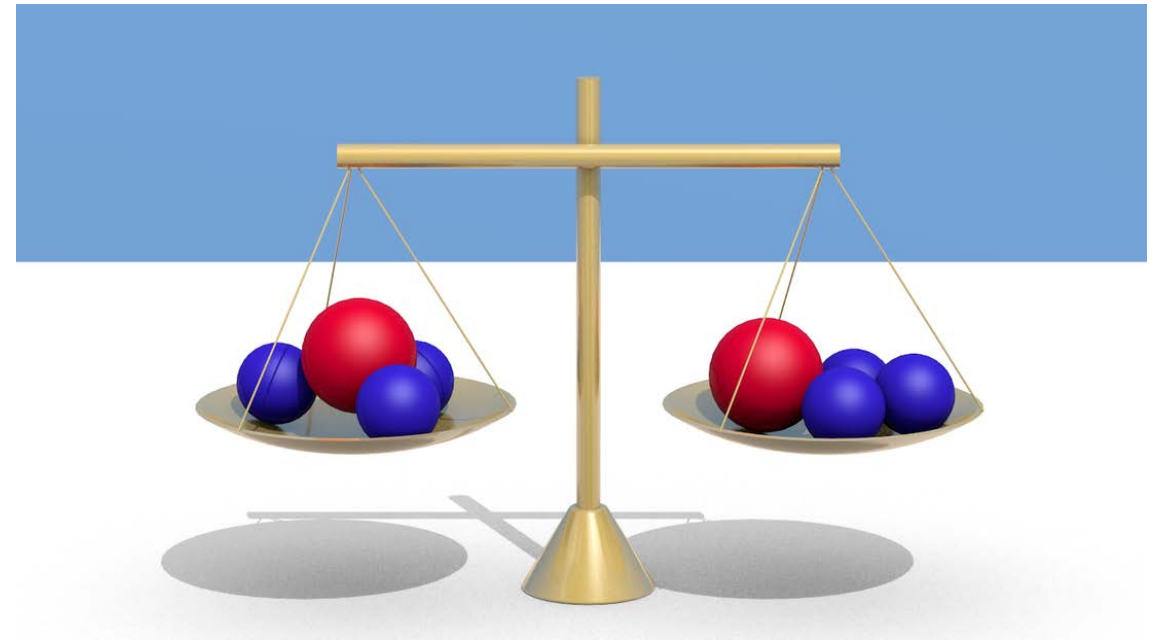
**Please provide a brief description of the types of expenditures incurred by activity.
Be sure to sign and date at bottom of expenditure narrative tab.**

Submission of Quarterly Report

- When report is finalized please submit to Grants Accounting at grantsaccounting@ed.sc.gov.
- Any questions email SCESSER@ed.sc.gov or grantsaccounting@ed.sc.gov

Monitoring

- SCDE must monitor
- Compare Spending Plan to expenditures
- Cost must be **reasonable**, allowable and allocable
- Ensure private school consultation and expenditures
- Desk monitoring of ~25 districts
- More information forthcoming



ESSER Resources

- SCDE main ESSER webpage
 - [South Carolina Department of Education Elementary and Secondary School Emergency Relief Fund](#)
 - Links to resources, allocations, and information
- SCDE CARES Act ESSER Application and Instructions
 - [Elementary and Secondary School Emergency Relief Subgrant 2020](#)

ESSER Resources, cont'd

- USED main ESSER webpage
 - [United States Department of Education Elementary and Secondary School Emergency Relief Fund](#)
- SCDE ESSER e-mail account
 - scesser@ed.sc.gov

THANK YOU!

If you have any questions, please e-mail
scesser@ed.sc.gov

Please continue to review the FAQ section of the CARES
Act ESSER webpage