

Preparing for the ESSER Subgrant Application

The purpose of this document is to provide school districts with information and recommendations to assist them with planning in preparation for completing the forthcoming Coronavirus Aid, Relief, and Economic Security Act (CARES Act) Elementary and Secondary Schools Emergency Relief (ESSER) fund subgrant application.

The South Carolina Department of Education (SCDE) is committed to a swift and efficient turnaround on approving applications and issuing subgrant awards; however, the authorizing legislation requires an applicant to respond to specific elements in the subgrant application. The SCDE recommends that districts begin planning for the subgrant application by focusing on the following items.

Determining Needs and Preparing Draft Responses

The application will require districts to respond to the following:

1. A brief rationale for how the district has determined the most important educational needs as a result of COVID-19;
2. A baseline of the district's employees in FTE equivalents as of March 13, 2020 (used for later reporting purposes);
3. Brief descriptions of how the district will use subgrant funds for each selected allowable activity (see below);
4. A description of the extent to which district plans to use subgrant funds to promote distance learning;
5. A description of the extent to which district plans to address learning gaps caused by COVID-19 and related school closures; and
6. A proposed timeline for the use of funds.

Districts should begin drafting short, concise information in preparation for completing these portions of the application.

Allowable Activities/Uses of Funds and Budgeting

Subgrant funds can be used in any of 12 allowable activities/funding categories outlined [here](#). Districts are encouraged to consult the [allocation table](#) for their anticipated award and begin determining the funding categories that align with their most important education needs as a result of COVID-19.

Districts should begin drafting budgets for each allowable funding category for planned expenditures, by function and object codes. For future items/amounts not yet known, districts are encouraged to budget those funds in the twelfth category.

Set-aside for services to non-public schools

Districts must set aside funds for equitable services to students and teachers in any non-public, nonprofit schools within their geographic service area as a requirement of receiving the ESSER subgrant. Districts will need to provide an estimate of the proportional amount of funds it anticipates setting aside for this requirement. Plan to budget this estimate in the twelfth area of allowable activities. More information regarding this will be forthcoming.

Pre-award expenses

Districts can use ESSER subgrant funds for expenses caused or impacted by the COVID-19 pandemic dating back to March 13, 2020. **Districts that anticipate using ESSER subgrant funds for expenses incurred between March 13, 2020, and June 30, 2020, need to be determining those amounts now.**