

Updated July 31, 2021

This document was created based on specific questions that have been received from Nebraska District personnel. The NDE Teams will add additional questions and answers to this document as they are received.

If you have a question that you need answered, please submit the question via email to [Rhonda.wredt@nebraska.gov](mailto:Rhonda.wredt@nebraska.gov). We will add the additional questions and respond individually as needed.

## Questions

### Additional Questions 7/31/2021

#### Staffing

Q: When we list staff and use ESSER III funds to pay for summer school, do we need to do an amendment if the staff changes?

**A: Yes, an updated spreadsheet with staff names will be required when you request reimbursements.**

Q: At the time of the grant submission, do we have to list everyone that might be paid a stipend, a substitute teacher or when we request reimbursement?

**A: At the time of reimbursement.**

Q: Would a classroom para doing interventions with students be considered “instructional staff”?

**A: Classroom Paras need to be listed on the Noninstructional staff page.**

Q: If we are paying for staff, how many years can we go out and project the additional year salaries?

**A: Staff can be paid through September 30, 2024 so through the 2023-2024 school year.**

Q: If we budget for future salary expenses, we can't claim those expenses until the employee has been paid?

**A: Correct. The reimbursement has to occur after the expense has been incurred. You can request reimbursement for salary and benefits as often as monthly if you'd like to.**

Q: If we hired a new teacher for the school year, can we claim their salary and benefits, or does it have to be counted after this calendar year?

**A: You can claim them but will not be reimbursed until you have paid them. Multiple reimbursement requests can be done. It is suggested to do quarterly or each semester, but you can do monthly if you'd like to.**

Q: If the staff member added is through the ESU would we still add the staff members info but put just what we pay the ESU?

**A: ESU's are coded to the 500's and NOT listed on the staff pages because the services are contracted.**

Q: Can we contract teachers to come in and work to improve curriculum, review data? Or does it need to be extended student days?

**A: Contracted services would be allowed to help with curriculum.**

Q: Time and Effort logs for employees paid for by ESSER funds: Do we need to put what % of their salary was paid for ESSER funds and what % was paid for title, general sped, etc.?

**A: Yes, they should be done in the same way that other T & E's have been done in the past.**

### **Capital Asset Projects**

Q: Can we use ESSER III funds to remove walls and renovate two smaller classrooms into one bigger classroom to social distance students?

**A: Yes, it is allowable with ESSER III funds as long as the district can relate it to Covid and then defend the rationale for the project. Complete the Construction Capital Assets request form and the district would need to follow the Davis-Bacon Act.**

Q: If my ESSER III for construction project approval request form is approved, can the district begin moving forward with the project before the GMS ESSER III application is approved?

**A: The district can proceed if you have the Capital Assets signed approval form.**

Q: Is there a Davis-Bacon checklist to work from?

**A: <https://www.education.ne.gov/federalprograms/#1531162530256-3c86a8fb-e5fb>. This will help the district in determining what will be reviewed during fiscal monitoring. We would also encourage that the district does their own research on the requirements of the Davis Bacon Act.**

Q: Can we ask for permission on Capital Assets after the project is complete if it was done during the allowable time frame?

**A: Yes, as long as it falls within the dates of March 13, 2020 to September 30, 2024. However, we would encourage districts to get Capital Assets projects approved prior if at all possible.**

Q: We have two major projects that were approved in ESSER II, but the bids were too much for what ESSER II provided, how do we do those projects using funds from both ESSER II and III combined?

**A: You can complete one of the Construction Capital Assets forms and explain that ESSER III funds are being requested to cover more of the project that was approved with ESSER II. You will need to complete the whole form and submit it.**

Q: Will Capital Asset projects be a nightmare to get reimbursed? We are looking at using it for HVAC updates as part of a bond.

**A: You will have to follow Davis-Bacon Act and document everything to defend the need for what you are doing. Legal fees are an allowable cost under #1 Allowable Uses. Architect fees are allowable use under 300 Admin and there is a limit.**

Q: We plan to utilize both ESSER II and ESSER III dollars for a comprehensive HVAC upgrade. How do we do the grant paperwork for both of those grants?

**A: Request Approval for Capital Assets for Construction Projects and mark both ESSER II and III and explain the cost difference between ESSER II and III.**

Q: Is an HVAC system in a new building an allowable expense for ESSER III dollars?

**A: Yes, if the project is an upgrade from what was originally planned for the building that would help with the mitigation of the spread of covid. Remember it is the district's responsibility to defend the project and the necessity of using the dollars for this.**

### **General Questions**

Q: What are the most common ways to gather public comments?

**A: Districts are using many ways to do this for both the Safe Return to School Plan and the Plan for the Use of Funds Plan. Ideas: Post on your website, use a survey to collect responses, email all stakeholders in the district, have public comment at board meetings, publish in the newspaper. The way a district gathers these comments should be similar to other ways the district has used for feedback from stakeholders on other items. Remember to document, document, document and retain, retain, retain information about what input was provided and any changes that were made to the plan(s) based on the input received.**

Q: We have posted a link for comments on the schools COVID plan and what we should spend our money on and have had 0 responses. What do we do?

**A: Document the dates that it was posted and an explanation that there were 0 responses. It might be good to discuss at a board meeting as well so that it's in the minutes.**

Q: What proof does a district need that the Return to Learn Plan was posted by July 15<sup>th</sup>?

**A: A screenshot of the district's website that shows what was posted.**

Q: Will how closely or loosely a district follows CDC guidelines impact our eligibility for funding in anyway?

**A: It is strongly recommended that each district work closely with their local health department. That should include discussing the latest information from the CDC to determine if it is pertinent to follow in your local area or not.**

Q: Can districts start coding expenses to ESSERS III code BEFORE our application is approved?

**A: Yes.**

Q: Can you share which funds the ESSERS II and III codes can be used?

**A: ESSER II & III can be coded in the general fund, building fund and nutrition fund.**

Q: Was there something in the Assurances about complying with CDC mask requirements?

**A: This is taken right from the Plan for Safe Return assurance page:**

**Note: The requirement does not mandate that an LEA adopt the CDC guidance, but only requires that the LEA describe in its plan the extent to which it has adopted the key prevention and mitigation strategies identified in the guidance.**

Q: When can these reimbursements date back to...this summer June/July 2021 or just starting with school year 2021-22?

**A: Reimbursements can date back to the point that you still have your books open, so anything from the 2020-21 year would still be allowed.**

Q: If we do a placeholder, we still need to be somewhat specific in our description?

**A: Yes, you can always do an Amendment at a later time but be as specific as you can.**

Q: If we include a multi-year curriculum program - can we request reimbursement for 3 years ... if 2 years of a 5-year curriculum program was approved under ESSER II...can we apply for the remaining 3 years under ESSER III?

**A: In this scenario the answer is NO! You could only apply for one more year of the 5-year curriculum program because you cannot pay for the curriculum program after the three years of the grant.**

Q: Does the curriculum have to be new products, or can they be renewals of textbooks districts are currently using?

**A: Renewals are okay.**

Q: Does the time frame of an online license matter if you're purchasing curriculum, i.e. a 6 year online license, paid up front?

**A: Yes, the time frame matters. With ESSER III you can only pay for 3 years of online licenses.**

**June 28, 2021**

### **General Questions**

Q: Why is the timeline set up the way it is? (ex. Why September? Why June? Why two parts?)

**A: The federal government recognized the urgency of the needs for states and districts due to the pandemic and were insistent upon the rapid accessibility of these dollars. Therefore, we are bound as a State to follow the federal guidelines for the CARES ESSER I, CRRSA ESSER II, and ARP ESSER III. We had to meet the expectation of getting Grant Award Notification (GAN) to the districts by June 15<sup>th</sup>. Then the full application had to be submitted within 45 days. The first part of the application (assurances and contacts) was all that we had time to create by the first deadline. The NDE is currently working fast and furiously to get the rest of the application ready to go for release on July 15 in order to assure we meet our timelines.**

Q: Are the GMS allocations listed on the first part of the grant the 2/3rds of the allocation or the full amount?

**A: The GMS allocations listed on the GAN in the ARP ESSER III application is for the full amount, not the 2/3<sup>rd</sup> amount. The NDE received two-thirds of the state's ARP allocation in May of 2021. In order to receive the remaining one-third, the NDE had to complete an application through a process mirroring what districts will undergo (data analysis, consultation, etc.). The State of Nebraska's application was submitted to the federal government of June 21, 2021.**

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Q: Can ESSER II and ESSER III dollars be combined for one large capital project?

**A: Yes! But just remember that 20% of the ESSER III dollars must go toward the category of "Learning Loss". Districts will need pre-approval for any capital asset projects. The forms for submission to request these can be found on the Federal Programs website.**

Q: What if we need resources for social emotional learning? Any ideas.

**A: If schools need ideas on spending funds, here is one idea: [https://socialexpress.com/wp-content/uploads/2021/03/Maximizing-ESSER-Funds-to-Prioritize-Social-Emotional-Learning\\_2022.pdf](https://socialexpress.com/wp-content/uploads/2021/03/Maximizing-ESSER-Funds-to-Prioritize-Social-Emotional-Learning_2022.pdf)**

Q: Can we claim reimbursement for part of the grant before it is all encumbered (spent)?

**A: No. All reimbursement requests must be after the dollars are spent.**

Q: Will all funds be required in the application, or can 80% be accounted for, and add 20% later?

**A: You may request any amount of spent funds in your reimbursement request. It can be a small portion, a large portion or all of the funds. This grant operates in the same way as all federal grants do in regards to this.**

Q: By accepting these funds, are we tethered to future CDC guidelines?

**A: Yes, however, this does not need to raise an alarm. In an effort to acknowledge the work that occurred this last year to keep students learning in-person, and to ensure alignment to the CDC guidelines, the NDE created a worksheet for districts to use to assure the guidelines are being met. That worksheet can be found here: [ESSER III Safe Return Plan Worksheet](#).**

Q: If Items are typical or could be depreciated for Building Fund expenses, do we run that expense out of those funds?

**A: ARP ESSER III dollars can be spent from the General Fund, the Building Fund, and the Nutrition Fund. For more information about this, reach out to Bryce Wilson at NDE.**

Q: Can 100% of the funds be used for learning loss/curriculum or will every category need to have money allocated?

**A: Yes, 100% of these funds can be used for learning loss. It is an individual districts decision as to how many allowable uses are selected. We would encourage districts to NOT use all the allowable uses, unless they need to.**

Q: If we use expenses from 2019-2020 year it's my understanding we would have to go back and amend the 2019-2020 AFR. Will we be allowed to amend after July 31st when amendments are due if for ESSER III purposes?

**A: We would encourage districts to consider finding something else to spend the ESSER allocations after September 1 of each year so districts do not have to amend their AFR.**

Q: Since the ARP ESSER III allocation period is 03/13/2020-09/30/2024. We have expended funds for computers to improve learning loss. Can we submit approval for the application on computers even though we have expended them?

**A: Yes. ESSER I, II & III dollars go back to March 13, 2020. Just remember that you will have to make sure they are coded to the correct ESSER account:**

**CARES ESSER I 6996**

**CRRSA ESSER II 6997**

**ARP ESSER III 6998**

Q: If we amend our ESSER III application after initial application, are we required to get input (again) as a part of the amendment process in the GMS?

**A: Yes! You will want to make your public aware of the changes you are making and receive their input. This can be done by posting information on your website, putting it on your board agenda, etc. It's the district's decision how to seek input.**

Q: Pre-approval request question---if we plan to buy 25 new computers at \$300 each for a total of \$7,500 does that need approval before it is purchased?

**A: Capital Assets are for items that have an INDIVIDUAL cost of \$5,000 or more. In the example given above, that would not be a capital asset purchase. You would put this on the Operational Equipment Page and then put them under the 600 supplies column on the budget.**

Q: Can ESSER III funds be used to upgrade our bell scheduling system? With the changes in our daily schedule to allow for more social distancing in hallways and other schedule changes our current system is outdated and will not allow these types of modifications.

**A: It depends! Can you find a place to put it under an Allowable Use and explain how it matches the need of the school? If you have sound rationale then it would fall under allowable use #16.**

Q: Does transportation qualify in ESSER III?

**A: Transportation can mean many things. If the district is looking at purchasing a vehicle to help socially distance students or expand access to services, that would be allowable. The district just needs to be able to explain the need and document that need.**

Q: Is SEL curriculum allowable in the ESSER III 20% learning loss? We have seen a significant increase of issues that we believe are related to the early closure last spring and due to the significant changes to this year.

**A: Allowable use #13 (Learning Loss) states: Addressing learning loss among all students in all subgroups. Then there are 4 bullets under that. #2 is Implementing evidence-based activities to meet the comprehensive needs of students. If the district can make a match to SEL curriculum and this bullet, it would be allowable.**

Q: I have question and a concern with the Instructional Materials assurance and the limitations on choices to be used to support curriculum or materials. How can that be loosened up to utilize these resources?

**A: This is something that would need to be discussed with Cory Epler, Academic Officer for the Office of Teaching, Learning, & Assessment at NDE. He can be reached at 402-405-1973 or [cory.epler@nebraska.gov](mailto:cory.epler@nebraska.gov).**

Q: Curriculum isn't just defined as textbooks, is it?

**A: That is correct.**

Q: Can you share the address for the High-Quality Resources approved by NDE?

**A: <https://nematerialsmatter.org/>**

Q: Can we use ESSER III funds to purchase new textbooks that do not fall in ELA, Math, & Science areas (e.g., Social Studies curriculum, Second Step curriculum, etc)?

**A: Yes.**

Q: If we purchase new materials as part of a 7-year cycle, and it comes with consumables for our students (eg. Workbooks, etc), can we buy 7 years of those consumables, or only three since these funds only extend for three years?

**A: This is the law: Only the consumables that are used during the grant period can be paid for. So, for this example if you are using ESSER III dollars the answer is only 3 years. If using ESSER II dollars the answer is only 2 years.**

Q: What are limitations of curriculum materials that involve annual licenses? Can we purchase 7- year licenses for instructional support materials to close gaps?

**A: See the answer right above. This would be the same answer for annual licenses.**

Q: If a 5-year license was purchased under ESSER II - can the next 3-year license cost be included in the ESSER III application?

**A: If a district asked for reimbursement for a 5-year license in ESSER II that would be denied. See previous answer. When audited, the district would have to pay back funds if they paid more than the allowable years' worth of licenses.**

Q: You mentioned you can't pay a multiple year subscription, so if I am trying to pay a multi-year DocuSign license what should I consider?

**A: A DocuSign License could possibly be an allowable expense for the period of the grant, but the district will need to describe the need for this license.**

### **SAFE RETURN PLAN QUESTIONS:**

Q: Can we use the plan that we had for the fall of 2020 for our return to school plan since we were back with in-person last fall?

**A: Yes. Just be sure to include all the components that are required. The best item to use is the worksheet that has been provided to all districts: [ESSER III Safe Return Plan Worksheet](#). This means you will have to get stakeholder input now to accomplish this. Remember to document, document, document. Who put the plan together? Where did**

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**you post it for feedback? What feedback did you receive? What changes did you make to the plan? Also, make a snapshot of the website that you posted the plan by the due date, July 15.**

Q: The feedback that we gathered for our back to school plan last summer did not explicitly include request for input about grant expenditures. Do we need to go back and get additional input?

**A: Remember that the Safe Return to Learn Plan is different than the Use of Funds Plan. You will need to seek input from stakeholders for both plans.**

Q: The safe return plan seems a bit “after the fact” in Nebraska. What type of feedback do we seek moving forward since we have all already implemented the plan over the last 10 months?

**A: Yes, it does seem after the fact, but is a requirement. A general statement to pose would be: “This is our Safe Return to School Plan. We are seeking input from the public in regards to all components of this plan. If you have input you would like for the committee to consider, please send that information to (District Name and Contact Information). We appreciate your input and support.”**

Q: Since we are allowed to use previously created plans, is it safe to assume we don’t have to hold another stakeholder meeting prior to July 15 to discuss old plans if they had input in those plans already?

**A: No, that is not a correct assumption. You must receive input from stakeholders between June 15 and July 15.**

Q: It sounds like there are two things that need to be posted. The return to school plan and the ESSER grant plan. Is this correct?

**A: Yes. But remember these are two different plans. The Safe Return to Learn Plan (worksheet to help support the writing of this can be found here: ([ESSER III Safe Return Plan Worksheet](#)) and the Use of Funds Plan.**

Q: Can it be learning loss as identified through our MTSS process which would capture any COVID related losses and in general?

**A: Wow, this is a great question. Thank you for thinking big picture! Yes, yes, yes!**

Q: Could you provide more detail about diverse, qualified educator workforce...what allowable activities?

**A: This is a huge question. We would suggest reaching out to Lane Carr [lane.carr@nebraska.gov](mailto:lane.carr@nebraska.gov) or Shirley Vargas [shirley.vargas@nebraska.gov](mailto:shirley.vargas@nebraska.gov) for details in regards to this.**

## **STAKEHOLDER QUESTIONS**

Q: Simply reverifying...the public input on the plans is just that, input of ideas, negative and positive comments about the plan, etc. We do not have to show that we reacted or changed anything within our plans based on the comments, but simply that we took public comment. Is that accurate?



**A: Input is defined as, “to contribute (ideas, information, or suggestions) to a project, discussion, etc.” Districts need to get input and then have a team decide if the input is worthy for the Safe Return to Learn Plan or the How We Are Using Our Funds Plan. Again, document, document, document.**

Q: With involving stakeholders and gathering input is there a minimum expectation?

**A: It is up to each individual district to determine what the minimum expectation is, but requesting input is essential. AND... documenting the request for input is CRITICAL! Here is what the law states in regards to the groups that need to be consulted for the Use of Funds Plan: *Stakeholders must include, but are not limited to: students, families, school and district administrators (including special education administrators), teachers, principals, school leaders, other educators, school staff and their unions, Tribes, civil rights organizations (including disability rights organizations), and stakeholders representing the interests of children with disabilities, English learners, children experiencing homelessness, children and youth in foster care, migratory students, children who are incarcerated, and other underserved students.***

Q: Students were out of school on June 1st when we received information. Can there be some type of posting on the website to gather input?

**A: Input can be gathered in whatever way a District wants to collect it. Consider holding summer listening sessions, using learning management systems to reach students, or holding off student engagement until the beginning of the school year. Again, document what you did.**

Q: Are we required to get the input from stakeholders prior to submitting the assurances and this application on June 10 or we just have to identify how we will seek input for this grant?

**A: Input from stakeholders in regards to the Plan for the Use of the Funds has to occur before the district turns in the full ARP ESSER III grant which is due on September 15, 2021.**

Q: Does the collaboration with stakeholders have to occur in a meeting (either in person or Zoom) and if so, can we use the same meeting for both plans?

**A: The meeting can be in person or via Zoom. Just be sure to take attendance at the meeting no matter which way you do this. If it is held via Zoom take a screenshot of the participants and/or record the meeting. Another way to collect stakeholder input would be to send a google form to all district patrons for input.**

Q: In the patron input, can we give a list of possible items the district is thinking about, with some ideas about why?

**A: Yes, that’s a great idea. The district might want to take the ESSER III allowable uses and indicate what items are being considered and how they fit that allowable use.**

Q: Is there a budget lid exclusion or will there be a special grant exclusion for these dollars - i.e. certified budget authority?

**A: Since ESSER funds are Federal funds they will be included on the special grant fund list and are considered an exclusion to the spending authority lid.**

Q: Will the special grants list include ESSER II and ESSER III?

A: Yes.

Q: How would I find federal guidance on ESSER III topics?

A: <https://www.education.ne.gov/esser/esser-iii-arp/faqs/>

***This FAQ is not a substitute for the advice of your own attorney, accountants, or audit firm and/or law firm licensed to practice law in the state of Nebraska. In reading and applying Federal law and regulation, we recommend a school district seek and obtain the advice of counsel with questions of application, interpretation, and/or to ensure that use of this information is appropriate to a school district's particular situation.***

***This guidance is a resource intended to help provide clarity to subgrantees regarding frequently asked questions related to Nebraska ESSER subgrants. This is not a substitute for existing requirements of the subgrantee's agreement, subaward assurances, Grant Award Notification (GAN) terms and conditions, applicable state laws, or federal regulation (2 CFR Part 200) required by subrecipients of the ESSER awards.***