



ESSER III FUNDS SPENDING AND GUIDANCE

STATE UNIVERSITY OF NEW YORK
CHARTER SCHOOLS INSTITUTE



OVERVIEW: ARP/ESSER PROGRAM USDOE GUIDANCE DEADLINES



Deadline to obligate funds

- LEA must have entered into a contract for items/ services
- Budgets for salaries for filled positions are not considered "obligations"

SEPTEMBER 30, 2024



Deadline for LEAs to submit final financial and performance reports to their SEAs (though SEAs may establish a slightly different deadline).

DECEMBER 30, 2024



Deadline for SEAs to liquidate funds unless SEA has approval from ED for late liquidation.

JANUARY 28, 2025



The maximum extended liquidation deadline ED will approve on a case-by-case basis through an SEA application process.

MARCH 30, 2026



No matter what, remaining funds revert to Treasury from ED.

SEPTEMBER 30, 2028

WHAT'S EVEN MORE IMPORTANT: NEW YORK STATE LEA RECOMMENDED TARGET DATES AND DEADLINES

- THE DEADLINE HAS PASSED FOR SUBMISSION OF NEW BUDGET REQUESTS (FORM FS-10)
- ASAP – RECOMMENDED SUBMISSION OF REQUESTS TO SPEND FROM APPROVED GRANTS ((FORM FS-25) BEFORE THE END OF FY 2024 (6/30/24) TO INCREASE AUDITED CASH ON HAND AND DECREASE RECEIVABLES
- 6/1/24 – 6/30/24 – RECOMMENDED SUBMISSION OF FINAL AMENDMENTS FORM (FS-10A) TO AMEND APPROVED BUDGETS / SPENDING PLANS (FORM FS-10) DUE TO APPROVAL TURNAROUND TIME
- 6/1/24 – 8/31/24: RECOMMENDED SUBMISSION OF REQUESTS FOR FUNDS (FORM FS-25) PER APPROVED OR AMENDED BUDGETS
- 8/1/24 – DEADLINE FOR SUBMISSION OF FINAL AMENDMENTS TO SPENDING PLANS (FORM FS-10A)
- 9/30/24 – ALL ESSER FUNDS MUST BE OBLIGATED
- 10/15/24: FINAL EXPENDITURE REPORTS (FORM FS-10F) MUST BE SUBMITTED FOR ALL EXPENDITURES)
- AS OF THIS WRITING, NO EXTENSIONS ARE PERMISSIBLE. NYSED WILL PROVIDE INFORMATION IN JULY ABOUT LIQUIDATION EXTENSIONS OR DISBURSING FUNDS AFTER 10/31/24. NEITHER SHOULD BE COUNTED ON.



Categories of Allowable ESSER III Spending

Table 1.
Categories of ESSER Spending

Spending Category	Examples of Types of Spending
Academic	Purchases to address learning loss, such as tutoring, out-of-school learning, credit recovery, and curriculum
Facilities	Purchases to improve or repair school buildings, including air filtration or HVAC, repairing/improving school facilities to reduce risk of illness, construction for the purpose of expansion, nutrition programs
Family Support	Purchases to help families, including helping families meet basic needs, connecting families to available social services, student attendance and reengagement efforts, etc.
Mental Health	Purchases to support student and staff mental health, including adopting a multi-tiered system of supports, social-emotional learning programs or assessments, counseling, and mental health services for staff
Physical Health	Purchases to support student and staff physical health, including public health protocols, nursing equipment or supplies, training on virus mitigation, and minimizing the spread of infectious diseases, etc.
Staffing	Funding staff positions, programs for recruitment and retention, or stipends for additional work
Technology	Purchases related to technology, such as devices or hotspots for students and/or staff, technological infrastructure and hardware, student information systems, and video conferencing platform

QUESTIONS YOU SHOULD BE ABLE TO ANSWER About Obligating and Expending ESSER III Funds

Who should be making sure charter schools are on track to expend ESSER III funds by September 30, 2024?

Who's monitoring expenditures at the school or network level?

If you plan to spend ESSER III funds in the first quarter of FY 2025, especially for wages and compensation or other ongoing activities, do those items move to your base budget as of October 1, 2024 – and can you afford to continue spending at previous rates / in previous amounts?

WHAT YOU NEED TO KEEP IN MIND

About Obligating and Expending ESSER III Funds

- **THE PROCESS IS NOT FAST**
- **FINAL AMENDED SPENDING PLANS SHOULD BE SUBMITTED BY NO LATER THAN JUNE 30TH**
- **FINAL REIMBURSEMENT REQUESTS (FORM F-25) SHOULD BE SUBMITTED NO LATER THAN MID-JULY, PREFERABLY EARLIER**
- **REQUESTS FOR EXPENDITURES NOT IN AN APPROVED ORIGINAL OR AMENDED BUDGET WILL BE DENIED**
- **AMENDMENTS GENERALLY TAKE UP TO SIX WEEKS FOR APPROVAL**
- **REIMBURSEMENTS (DRAW DOWNS) CAN LAG TWO TO FOUR WEEKS AFTER REQUESTS ARE SUBMITTED**
- **AVOID INCLUDING SMALL ITEMS (SUPPLIES AND MATERIALS, FOR EXAMPLE) IN A SPENDING PLAN (THIS INCREASES TIME NEEDED FOR REVIEW AND APPROVE AND MAY REQUIRE ADDITIONAL AMENDMENTS)**
- **NO PERSONNEL COSTS FROM ESSER III FUNDS MAY BE INCURRED AFTER 9.30.24**



WHAT YOU NEED TO KEEP IN MIND

About Obligating and Expending ESSER III Funds

- THINK OUTSIDE THE BOX / BE CREATIVE / FOCUS ON BIG TICKET ITEMS
- EXPENSES (AMENDMENTS TO SPENDING PLANS, SPECIFICALLY) MOST LIKELY TO BE APPROVED ARE COSTS OR SERVICES THAT ARE ACADEMIC SPECIFIC OR FOR SOCIAL AND EMOTIONAL SUPPORTS
- CONSEQUENTLY, ALLOWABLE COSTS THAT CAN STILL BE MADE INCLUDE BUT ARE NOT LIMITED TO:
 - ACADEMIC (STAFFING)
 - CURRICULUM AND ASSESSMENTS
 - PROFESSIONAL DEVELOPMENT;
 - INFORMATION AND TECHNOLOGY (I.E., SMARTBOARDS, REPLACEMENT COMPUTERS);
 - PHYSICAL, MENTAL HEALTH, FAMILY SUPPORT SERVICES OR STAFFING (SUCH AS SOCIAL WORKERS, GUIDANCE AND COLLEGE COUNSELORS, SCHOOL PSYCHOLOGISTS, VENDORS PROVIDING SUCH SERVICES)
- RECRUITMENT AND RETENTION EXPENSES ARE NOT LIKELY TO BE APPROVED
- CONTRACTS EXTENDING BEYOND 9/30/24 ARE NOT LIKELY TO BE APPROVED (UNLESS LIQUIDATION EXTENSIONS ARE GRANTED; HOWEVER, THIS WILL NOT BE KNOWN UNTIL JULY).
- THE DEADLINE FOR CONSTRUCTION PROJECT APPROVAL HAS PASSED.

TIME IS RUNNING OUT: Links to Forms Required

- NYSED Grants Finance Reports and Forms: <https://www.oms.nysed.gov/cafe/forms/>
- ARP-ESSER Application: Part 2 – ARP Act (Introduction / Instructions – Summary and Background)
- ARP FS-10 Application and Budget Template
- ARP FS-10A Budget Amendments
- ARP FS-25 ESSER Reimbursement Forms
- ARP FS-10F Final Expenditure Reports

**TIME IS
RUNNING OUT:
Links to
Guidance and
Information**

- <https://www.nysed.gov/federal-education-covid-response-funding/american-rescue-plan-elementary-and-secondary-school>
- <https://www.nysed.gov/federal-education-covid-response-funding/lea-guidance-documents>
- <https://www.nysed.gov/federal-education-covid-response-funding/arp-lea-plans>

TIME IS RUNNING OUT: People to Contact with Questions and for Guidance

- Dilek Ulukaya-Ak, Director of Finance, SUNY Charter Schools Institute: Dilek.Ulukaya@suny.edu
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