



Frequently Asked Questions (FAQ) for the
FY 2022 ESSER Performance Report
CARES, CRRSA and ARP Performance Report

Coronavirus Aid, Relief, and Economic Security Act (CARES),
Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA), and
American Rescue Plan (ARP)
Elementary and Secondary School Emergency Relief (ESSER) Fund

Resources

- ESSER Performance Report FY'22 Office Hour of March 16,
2023 video (YouTube) slides (PDF) (posted March 17, 2023)
Blank Copy of ESSER FY'22 Performance Report (PDF) (posted March 2, 2023)
(Word) (posted March 8, 2023)
The Office of Federal Emergency Relief Programs will be hosting walk-in, no agenda,
open sessions every Wednesday at 11:00am for an hour starting on March 15, 2023
through April 5, 2023. Click here to register.

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1. Is the application now available on GEMS system?

Yes, the FY 2022 ESSER Performance Report for CARES, CRRSA and ARP is available on GEMS (4pcmaine.org) Look for *PR Phase II - FY 22 (July 1, 2021 to June 30, 2022)* under ESSER Performance Report. The Office of Federal Emergency Relief Programs and the software developer continue to address some areas that are mislabeled and/or calculating properly. The FY 2022 ESSER performance report is for reporting on invoices submitted with bill dates between July 1, 2021 and June 30, 2022.

2. Will salaries and benefits need to be reported separately even though they are reported together in GEMS?

Yes, the U.S. Department of Education is requiring expenses to be reported by object code which included reporting salaries (Object code 1000) and benefits (2000) separately in the FY 2022 ESSER performance report.

3. Do SAUs with fewer than 1,000 students or that operate one school need to file a performance report?

Yes, any SAU that received ESSER funds are required to complete an FY 2022 ESSER performance report. The Maintenance of Equity (MoEquity) requirement is for SAUs with more than 1,000 students that operate more than one school for any grade level; this Performance Report is distinct from that MoEquity requirement.

4. If an SAU did not designate “flat amounts” to schools, how would the SAU respond to Part VI: Allocation of ESSER Resources within SAU?

The SAU will need to indicate whether any criteria were used to allocate ESSER funds to schools. Responses in Part VI. will likely align with information you received from stakeholders. Decisions about allocations to specific schools might be based on survey results, open forums, public meetings, and so on. For example, if the SAU allocated funds using a weighted formula of total number of enrollments and total number of enrolled students with disabilities, the SAU should mark ‘Y’ to both of the rows in the chart within Part VI: Allocation of ESSER Resources. The Office of Federal Emergency Relief Programs also encourage SAUs to visit the U.S. Department of Education [ESSER and GEER Use of Funds FAQ](#), question C-1 *What should each State and LEA consider in order to ensure that ESSER and GEER funds are equitably allocated among schools?*.

5. How does an SAU respond to questions about the 20% reservation for learning loss if the SAU has not requested reimbursement for any of the 20% reservation project(s)?

Responses for Part VII: SAU Mandatory Reserve to Address Impact of Learning Loss should reflect the reimbursement requests made during the period of performance, July 1, 2021 to June 30, 2022. If no reimbursement requests have been made during this period of performance, then \$0 should be reported as expenditures (question #1), all activities/interventions should be no (question #2) and determination description should be n/a (question #3).

6. It seems like additional data collection will be required for FY 2023 ESSER Performance Report, where can an SAU get more information?

Additional information from the U.S. Department of Education for the FY’23 report regarding learning loss that is highlighted on page 37 of this public document, [Education Stabilization Fund- Elementary and Secondary School Emergency Relief Fund \(ESSER I/ESSER II/ARP ESSER\) Recipient Data Collection Form](#).

7. Will the information on slide 24 of the [3/16 Office Hour](#) only be needed for FY 2023 or also FY 2022’s ESSER Performance Report?

The details outline on slide 24 are for FY 2023 ESSER Performance Report that has the period of performance dates of July 1, 2022 – June 30, 2023. The U.S. Department of Education provided “preview questions” in the public data collection form. See page 28 of the [Education Stabilization Fund- Elementary and Secondary School Emergency Relief Fund \(ESSER I/ESSER II/ARP ESSER\) Recipient Data Collection Form](#) for more information.

8. Is there a link for the open, no agenda, walk-in meetings on Wednesdays?

The Office of Federal Emergency Relief Programs will be hosting walk-in, no agenda, open sessions every Wednesday at 11:00am for an hour starting on March 15, 2023 through April 5, 2023. [Click here to register](#).

9. There seems to be a calculation error on the ARP ESSER III expenditures page – the total of the two columns is equal to the amount provided; however, an error message is still present.

The software developer is working on correcting calculation errors in the FY 2022 ESSER performance report. If inaccurate amounts or calculation errors persist even after refreshing your log-in to capture the software updates, please contact Karen (Karen.Kusiak@maine.gov) or Shelly (Shelly.Chasse.Johndro@maine.gov) about individual SAU discrepancies.

10. In Part II: under the planned use of funds, it will not let me enter 100% under a category, it autocorrects to 99.9%.

The Office of Federal Emergency Relief Program is working with the software developer to resolve this matter.

11. Do we include all staff in the FTE counts?

Yes, the full-time equivalent (FTE) count should include all staff: non-instructional and instructional staff.

12. What if the pre-populated figures in the GEM performance report are not what the SAU is prepared to report?

The pre-populated figures are based on the billing date in which the reimbursement requests were made not the billing period. This is a different structure than the FY 2021 ESSER performance report and it may be that an SAU will be reporting on expenditures that were reported in last year's performance report. However, the FY 2021 and FY 2022 ESSER performance reports will not be compared to each other. The US Department of Education wants reports on the funds that were transferred to Maine for reimbursement to SAUs during the period of July 1, 2021 through June 30, 2022. Please contact Karen (Karen.Kusiak@maine.gov) or Shelly (Shelly.Chasse.Johndro@maine.gov) if the SAU is having difficulty with the pre-populated figures. The Office of Federal Emergency Relief Programs will look at SAU calculations individually. Please be sure to refresh your GEM log in; some corrections were made in GEM on March 21, 2023.

13. Do we need to submit files with this report?

No, nothing additional needs to be submitted – just the responses to the items in the FY 2022 ESSER performance report. Please maintain back up information and documentation for auditors and possible monitoring activities.

14. Why might different personnel in an SAU have different access to part of the GEM system for ESSER?

It's good practice to maintain separation of responsibilities for internal fiscal control. Having separate roles for the applicant coordinator, business manager, and superintendent shows that there are internal controls guarding against the risk of fraud or abuse of these funds. Ideally, the applicant coordinator collects the information for the application and associated reports, the business manager verifies the expenses were made, and the superintendent certifies that the report is correct to the best of their knowledge.

15. The new, or different, categories of activities present a challenge given that SAUs didn't apply for funds or seek reimbursement in the exact categories required in the FY 22 performance report. Are there definitions for these new categories?

The U.S. Department of Education has requested information in these reporting categories and category judgement is at the SAU level. A list of categories and one specific definition, Mental Health Supports, are available in the application and are listed here:

- a. *Addressing Physical Health and Safety*
- b. *Meeting Students' Academic, Social, Emotional, and Other Needs (Excluding Mental Health Supports)*

- c. *Mental Health Supports for Students and Staff – USED definition: For the purpose of this reporting, Social Emotional Learning (SEL) support is conducted by non-licensed practitioners or professionals and Mental Health services are conducted by licensed practitioners or professionals including psychologists and psychotherapists.*
- d. *Operations Continuity and Other Allowed Uses*

SAUs may find it manageable to assign a whole project to one of the large spending categories.

16. Are you able to clarify the dates for reporting the FTEs in Part VIII? The PDF of the application indicates that data from the very start of the “stay at home” stage of the pandemic (March/April 2020) are required, however the GEM report does not have April 1, 2020 box is missing from GEMS.

Thank you for bringing this item to our attention. The U.S. Department of Education does want data from March 13, 2020 (beginning of “stay at home” period) as well as from September 30, 2020. Maine SAUs may use data from their April 1, 2020 count as well as from the October 1, 2020 count in the FY 2022 ESSER performance report. GEM will be update to include the April 1, 2020 date.

17. For the purposes of the performance report, is "equipment" (as stated in the ESSER application) the same as “property” (as stated in the performance report)?

Yes, equipment defined by the Code of Federal Regulations “means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000. See also the definitions of *capital assets, computing devices, general purpose equipment, information technology systems, special purpose equipment, and supplies* in this section.”

18. What does the *Date of plan publicly available* mean and why is it in this report? Does it mean the date of the current plan or does it mean the date that the plan originally was posted? (Question refers to Use of Funds plan.)

The question about the date is included to remind SAUs that the plan posted on the website needs to match the projects in the most currently approved ARP application. A dated *Use of Funds* plan is not a requirement of the Act. Maine DOE suggests that dating the *Use of Funds* plan is a good practice so that the public knows the plan reflects the application. SAUs may complete this item in the report by inserting the approximate date the plan was uploaded to the SAU’s website, or by inserting the date when the SAU altered the *Use of Funds* plan due to an approved revision in the ARP application.

19. Why is the report asking for April 1, 2020 data, and what source should SAUs use for that data?

The US Dept of Education is interested in capturing FTE counts from March 13, 2020 – the start of the “stay at home” period of the pandemic. We in OFERP thought that Maine SAUs completed FTE counts along with student counts on April 1, so we selected that date for the Maine performance report which would very likely reflect March 13 data that year. Just this week we (OFERP) learned that the April reporting SAUs submit to our data team does not include FTE counts – only the October report does.

The short answer for you now is that you may use any reliable source of information that will support data you submit for FTE.

- One district representative told us the only data source he could access is the Oct 1, 2019 FTE count; we said that was okay, as long as he can defend that data.
- Another business manager asked if she could use the closest payroll data from one of the requested dates for reporting FTE, and we said yes.
- People in the meeting yesterday suggested that the 279 could be a source of data.
- Other folks are going to request historical data from NEO.

Whatever you have as a source that SAUs can defend is acceptable.