



South Dakota Department of Education Elementary and Secondary School Emergency Relief (ESSER) Year Three Reporting Guidance

ESSER Year 3 Introductory Webinar Agenda

- **Brief Overview of ESSER I-III Reporting Timeline**
- **ESSER Year 3 Reporting Process Overview**
- **Resources and Guidance**
- **Critical Questions and Issues**
- **Data Collection Excel Workbook Demo**
- **Question & Answer**

ESSER Year 3 Reporting Timeline Overview

Overview of Critical Dates

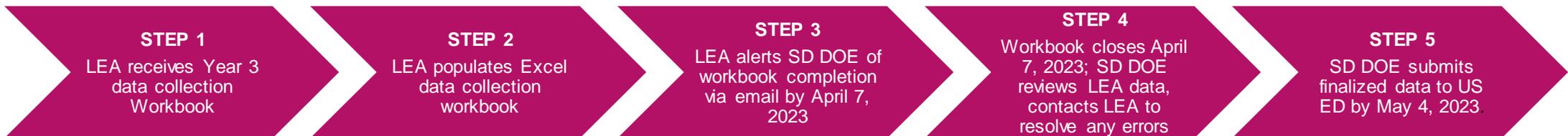
- South Dakota Department of Education (DOE) opened ESSER Year 3 reporting Excel workbook on Monday, March 13, 2023
- LEAs must have their data submitted to DOE by **close of business Friday, April 7, 2023**, to allow for data validation, cleaning, and submission to US ED before the May 4, 2023, deadline
- US Department of Education (US ED) reporting window for state reporting: ESSER Year 3 submission is open from April 10, 2023, through May 4, 2023, through its Education Stabilization Fund reporting portal



ESSER Year 3 Reporting Process Overview

ESSER Year 3 Reporting Process

DOE has combined the LEA reporting process into **one workbook** and has provided **verified, pre-populated data** from the state's Grants Management System (GMS) and last year's ESSER annual report to reduce the reporting burden for school districts. LEAs are responsible for reporting how ESSER funds were expended for this reporting period and how your LEA plans to expend any remaining funds.



What Should You Have Received at This Point?

What superintendents and business managers have received:

- An **email from DOE's contracted partners at Guidehouse** which includes a unique **SharePoint link** to your LEA's ESSER Year 3 data collection **Excel workbook**
 - The Excel workbook file within the SharePoint folder will be named “Year 3 [*Your LEA Name*] Final Reporting Template”
 - Please check your spam/junk boxes for this email if it is not in your inbox as it is a message from an external address (i.e., Guidehouse.com-based email address)
- A PDF copy of the **ESSER Year 3 Reporting Guidance** overview document

If You Haven't Received Either of These Items

If you have yet to receive a link to your LEA's SharePoint folder, or have difficulty accessing the SharePoint folder or Excel data collection workbook:

1. Please start by checking your spam/junk box—more often than not, the email may have been filtered out by your LEA's email system
2. Reach out to Guidehouse at our ESSER support address (sddoeessersupport@guidehouse.com) and let us know if cannot find the SharePoint link, or are having difficulty accessing the folder or Excel workbook
 - Please note: **by default, only LEA superintendents and business managers have access** to the SharePoint folder and Excel workbook. If another LEA staff member will need access to populate the workbook, please reach out with the name, role, and email address of the staff member who needs to be added.
 - SD DOE will then provide the specified staff member access to the SharePoint folder and Excel file.

Important Notes for Using the Excel Workbook

- The Excel workbook includes a *Workbook Legend* tab, which includes helpful instructions for navigating the file.
- The workbook utilizes color coding to help guide LEAs through mandatory, conditional, pre-populated, and formula-generated cells.
- If your LEA expended all ESSER I SEA Reserve and Mandatory Subgrant funds, your workbook will not include an ESSER I tab.
- **Please alert SD DOE when you have completed your ESSER Year 3 Reporting** by emailing sddoeessersupport@guidehouse.com (or by using the automated message-generating link in the *Workbook Legend*).

Orange	Pre-filled validated data from the state (locked)
Purple	Conditional data to report/data checks
Green	Formula data (locked)
Blue	Mandatory data to report

Important Notes for Using the Excel Workbook

Please keep the following in mind while populating Excel data collection workbook:

- To reduce the potential for errors and duplication of data or file versions, please avoid downloading the Excel workbook to edit offline, and instead make changes to the workbook within or while connected to SharePoint.
- The majority of cells in each Excel worksheet are locked, except for cells that are either mandatory to fill or are dependent/conditional based on specific LEA activities.
- For mandatory responses (blue) and conditional responses that apply to your LEA (purple), please fill all expenditure questions within the associated section, rather than leave blank response boxes.
 - For instance, if a conditional (purple) section of true/false questions apply to your LEA, please make sure to select “false” for questions/criteria that might not apply, rather than leave these questions blank. The same applies to mandatory (blue) response sections.
 - If a conditional (purple) section does not apply to your LEA, you may leave it blank.

Critical Topics to Note Prior to Reporting Data

For the Excel workbook:

- The ESSER Year 3 reporting period covers **expenditures reimbursed by the state** from **July 1, 2021, through June 30, 2022**
 - This includes expenditures from the Year 2 that were not reimbursed until the Year 3 reporting period.
 - Expenditures not reimbursed by the state between these dates will not be reported during the Year 3 period.
- Terminology
 - “LEA Mandatory Subgrant” = LEA Formula Allocation; “SEA Reserve Funds” = State Level Funds Reallocation
- Reference the ESSER I, ESSER II, and ARP ESSER allocation documents available on the DOE Federal COVID Funding Portal for your specific LEA’s ESSER fund allocations; also pre-filled in the workbook.
 - <https://doe.sd.gov/coronavirus/caresact.aspx>

Critical Topics to Note Prior to Reporting Data

For the Excel workbook:

- DOE provides (pre-populated) ESSER I , ESSER II, and ARP ESSER total expenditures from prior and current reporting periods, and remaining funds for future reporting periods.
 - When calculating “Total Amount Expended by Activity” portions of the data collection, please note that Grants Management System (GMS) object codes do not directly correlate to US ED’s ESSER activity reporting buckets; it is up to the LEA to accurately bucket these expenditures.

How did DOE calculate my LEA’s SEA Reserve allocation, expenditures, and remaining funds?

- DOE assumes that SEA reserve funds are disbursed prior to the mandatory subgrant “kicking in,” following a “first in-first out” system
 - More details and examples in appendix slides, if requested

Reporting Demonstration: Expenditure Data Collection Workbook Walkthrough

► **Purpose:** to accurately track programmatic details and expenditures of ESSER I-III SEA Reserve and Mandatory Subgrant funds according to US ED categories, leveraging DOE data to reduce LEA reporting burden

The screenshot displays the Microsoft Excel interface for a workbook titled "ESSER Year 3 Reporting Template". The active sheet is "Workbook Legend". The content includes:

- General Instructions:** A text box explaining that the workbook tabs comprise the LEA's ESSER Year 3 data reporting requirements, covering the period from July 1, 2021, to June 30, 2022. It instructs users to complete data reporting by April 7, 2023, and provides contact information for support.
- Data Checks:** A text box explaining that the workbook contains Data Check columns (in purple) for reviewing data against reporting requirements. Some checks highlight data that must be reported on a conditional basis.
- Color Code Legend:** A table defining color codes for data types:

Orange	Pre-filled validated data from the state (locked)
Purple	Conditional data to report/data checks
Green	Formula data (locked)
Blue	Mandatory data to report

The bottom of the screenshot shows the Excel ribbon with tabs for "ESSER CROSSACT", "ESSER I (CARES)", "ESSER II (CRRSA)", and "ESSER III (ARP ESSER)".

Pre-Populated Data Discrepancies

You may notice discrepancies between pre-populated data provided in the Excel workbook and what your LEA may have calculated based on prior expenditures.

1. Please remember that the ESSER Year 3 reporting only covers expenditures that were reimbursed by the state between **July 1, 2021 , through June 30, 2022.**
2. Please reference the ESSER I, ESSER II, ARP ESSER allocation documents available at doe.sd.gov/coronavirus/caresact.aspx, but recall that your LEA may have spent a significant portion of your ESSER I and ESSER II funds (both SEA Reserve and Mandatory Subgrant) during the previous reporting period.
3. If strategies 1 and 2 don't address the discrepancy, please reach out to Guidehouse at our ESSER support address: sddoessersupport@guidehouse.com. As part of the data validation process, Guidehouse will review Excel workbook submissions on a regular basis and will follow up with superintendents and business managers to address any issues, looping in DOE staff as needed to support responses.

Additional Support and Resources

- ▶ **“Office Hours” Zoom Meetings**
 - ▶ Wednesday, March 22 at 2:00 pm CST
 - ▶ Wednesday, March 29 at 2:00 pm CST
 - ▶ Wednesday, April 5 at 2:00 pm CST
- ▶ **Guidance Document**
 - ▶ Critical definitions, guided walkthrough on LEA data collection Excel workbook
- ▶ **FAQs**
 - ▶ Updated with questions received from LEAs, will be provided during Office Hours
- ▶ **Contact Us**
 - ▶ sddoessersupport@guidehouse.com

Question and Answer Session

Contact Us:
sddoeessersupport@guidehouse.com

Appendix Slides

How to Calculate & Report SEA Reserve Expenditures

Approach: treat SEA Reserve funds as federal grants; take them out first

Just as your LEA treats Title I Part A funds, SEA Reserve funds come out a certain order (in this case, first) when requesting reimbursement (or, in this case, calculating expenditures).

- Example: for requesting Title I Part A fund reimbursement:
 - Title I previous years' carryover funds
 - Any funds that were transferred into Title I
 - The regular Title I allocation your LEA receives
- For calculating SEA Reserve fund expenditures
 - Remaining SEA Reserve funds (“state level funds reallocations”), then subtract
 - ESSER I mandatory subgrant funds (“LEA formula allocations”)

How to Calculate & Report SEA Reserve Expenditures

LEA SEA Reserve Example

Example LEA was allocated \$150k in SEA reserve funds, \$700k in mandatory subgrant funds, for a total of \$850k in ESSER II funds.

- For the Year 2 reporting period, Example LEA expended all \$150k of its SEA Reserve funds, as well as all \$700k in Mandatory Subgrant funds.
- Example LEA spent its total ESSER allotment purchasing \$100k on masks and plexiglass dividers (addressing physical health and safety) and another \$100k on staffing (operational continuity). They continue to spend the rest of the funds throughout the year.
 - When reporting in the survey, Example LEA will check off those two categories for the “uses of ESSER II SEA Reserve Funds” questions, and then are done with that portion of ESSER I SEA Reserve reporting.
- Since Example LEA’s SEA Reserve funds only covered the first \$150k of their \$200k spent on masks and staffing, they count the leftover \$50k spent on staff as their first “dip” into their \$700k of mandatory subgrant funds (making sure they break down that \$50k into the personnel services salaries/benefits under the “Amount Expended on Operational Continuity and other allowed uses” activities reporting buckets)