



Summary of Fund Recovery from ESSER Monitoring

Office of Federal Programs & Support – ESEA Programs

July 2023



ESSER

Elementary and Secondary Schools Emergency Relief Funding awarded by the U.S. Department of Education to assist local education agencies in their efforts to prevent, prepare for, and respond to the COVID-19 Pandemic.



ESSER Funds Were Awarded in Three Rounds

- ESSER I – awarded in April 2020 & expired Sept. 30, 2022
 - ESSER II – awarded in January 2021 & expires Sept. 30, 2023
 - APR-ESSER – awarded May 2021 & expires Sept. 30, 2024
American Rescue Plan (ARP)
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ESSER Monitoring

Each LEA's ESSER expenditures are monitored at the end of each fiscal year through a desk audit conducted by the Office of Federal Programs and Support.

Grant	FY22	FY23	FY24	FY25
ESSER I	1st & Final Monitoring Expires 9/30/22			
ESSER II		1st Monitoring	Final Monitoring Expires 9/30/23	
ARP-ESSER		1 st Monitoring	2 nd Monitoring	Final Monitoring Expires 9/30/24



ESSER I Fund Recovery From 1st/Final Monitoring Funding Period Ended September 30, 2022

- Total allocation of funds to LEAs: \$77,976,424.31
 - Total ESSER I fund recovery: \$134,554.08 (0.1726% of total allocation)
 - Fund recovery amounts ranged from \$62.83 to \$25,256.83
 - The average recovery was \$2,446.44
 - The median recovery amount was \$2,595.57
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ESSER I Fund Recovery From 1st/Final Monitoring (cont.)

- Funds were recovered from 19 LEAs
 - Reasons for recovery:
 - 18 - Overcharges to indirect costs
 - 1 - Funds provided to school general funds
 - 2 - Funds provided directly to private schools
 - 1 – Unallowable costs
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ESSER II & ARP-ESSER Fund Recovery From 1st Monitoring

ESSER II Funding Period Ends September 30, 2023

ARP-ESSER Funding Period Ends September 30, 2024

- ESSER II total allocation of funds to LEAs: \$337,458,865.60
 - ARP-ESSER total allocation of funds to LEAs:
\$742,826,090.96
 - Total combined allocation of funds to LEAs: \$1,080,284,956.56
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ESSER II & ARP-ESSER Fund Recovery From 1st Monitoring (cont.)

- Total ESSER II & ARP-ESSER fund recovery: \$323,302.30
(0.0299% of total allocation)
 - Fund recovery amounts ranged from \$164.82 to \$172,147.00
 - The average recovery was \$24,869.41
 - The median recovery amount was \$1,743.00
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ESSER II & ARP-ESSER Fund Recovery From 1st Monitoring (cont.)

- Funds were recovered from 13 LEAs
 - Reasons for recovery:
 - 2 - Payment of taxes (unallowable)
 - 3 – Improper construction procurement
 - 2 – Unallowable charges to Learning Loss minimum spend
 - 8 – Unallowable costs
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Questions

