



STATE OF NEW JERSEY DEPARTMENT OF EDUCATION

A Memo from the New Jersey Department of Education

Date: February 10, 2021
To: Chief School Administrators, Charter School and Renaissance School Project Leads
Route to: School Business Administrators, Staff Involved with ESSER II Fund
From: Peggy McDonald, Ed.D., Assistant Commissioner
Division of Student Services
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Division of Finance

Additional Elementary and Secondary Schools Emergency Relief (ESSER II) Fund

On December 27, 2020, the federal Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSA Act), Public Law 116-260, was signed into law and provided an additional \$54.3 billion nationwide for the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund).

As with the Coronavirus Aid, Relief and Economic Security (CARES) Act, the purpose of the additional funding is to support local educational agencies prepare for and respond to the impact of COVID-19 on educators, students, and families. Allowable uses include all [possible expenditures under ESSER I](#). The ESSER II law also highlights three categories of allowable activities that were not specifically identified in ESSER I (addressing learning loss, preparing schools for reopening, and testing, repairing, and upgrading projects to improve air quality in buildings), though the U.S. Department of Education has clarified these activities are also allowable under ESSER I.

Although the ESSER II uses of funds are similar to those for ESSER I, there are [important distinctions](#) between the two programs, including the period of fund availability, equitable services to nonpublic schools, and reporting on efforts to measure and address student learning loss. This guidance is being issued to give local education agencies (LEAs) time to prepare and plan for the use of these additional monies. The following is a brief overview of the ESSER II Funds:

Total Award: New Jersey received \$1.2 billion in ESSER II funds. As required by the legislation, a minimum of 90 percent of the funds will be allocated to LEAs in the same proportion as those funds received under Part A of Title I of the Elementary and Secondary Education Act of 1965, as amended, in school year 2020-2021.

Period of Availability: Funding may be used by LEAs for pre-award costs dating back to March 13, 2020. These monies are available for obligation by LEAs through September 30, 2023, which includes the applicable Tydings Period.

Supplement not Supplant: ESSER II funds are not subject to the supplement-not-supplant requirement.

Uses of Funds: The CRRSA Act includes the same 12 authorized uses as CARES ESSER I (including uses authorized under ESEA, IDEA, Perkins V, and McKinney-Vento), with a distinct emphasis on the following additional uses:

- Addressing student learning loss, to include administering and using high-quality assessments that are valid and reliable to accurately assess students' academic progress;
- School facility repairs and improvement to enable operations of schools to reduce the risk of virus transmission and exposure to environmental health hazards; and

- Projects to improve indoor air quality in school facilities, including HVAC, window, and door repair, replacement, and/or upgrading.

Maintenance of Effort: ESSER II does not include a local maintenance-of-effort requirement. In other words, LEAs are not required to maintain effort to receive ESSER II funds. LEAs must, however, continue to comply with maintenance-of-effort requirements in other federal education laws such as ESEA and IDEA.

Equitable Share: The CRRSA Act does not require LEAs to provide equitable services to nonpublic schools. The ESSER II funds may be used only for services for public school students.

Application: In developing local plans, it is important to note that ESSER II funding is non-recurring emergency aid. LEAs should consider how ESSER II funding might interact with other federal funding to promote sustainable use.

Fund Accounting: Because ESSER II funds can be used for an expanded set of purposes, and spent during a different timeframe, they must be accounted for separately from the ESSER I funds. Additional information on reporting and accounting guidance for these funds is forthcoming.

Applicable Laws: ESSER II funds are subject to all applicable provisions of the [Education Department General Administrative Regulations](#) (EDGAR) and [Uniform Grant Guidance](#) (UGG). LEAs should be aware of cash management (2 CFR § 200.305) and other post federal award requirements in 2 CFR part 200, subpart D. *Note:* Due to the amount of funding provided, additional LEAs may fall within the single audit threshold (i.e., expending \$750,000 or more of federal funds during the fiscal year).

Reporting: LEAs will be required to provide reports to the NJDOE documenting the amount of ESSER II funds spent in each allowable use category. Due dates for these reports will be outlined in the EWEG system. In addition, LEAs will be subject to applicable monitoring processes on the uses of ESSER II funds.

Additional information on how LEAs can apply for and utilize the ESSER II funding will be forthcoming. In the interim, questions regarding ESSER II funding should be directed to TitleOne@doe.nj.gov.

c: Members, State Board of Education
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NJDOE Staff
Statewide Parent Advocacy Network
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