

ESSER Annual Performance Review Accounting Guide for Fiscal Year 2022

Purpose

This document is intended to help Business Managers and other LEA staff to complete the survey-type questions in the ESSER Annual Performance Review (APR) for Fiscal Year 2022. This document is intended to provide a first filter on the use of funds using major accounting codes, but in order to answer the sub-questions, LEAs will need to use their ESSER application program narratives, budget details and detailed accounting records.

FY22 Annual Performance report period: July 1, 2021 - June 30, 2022

ESSER Funding Codes

ESSER I

Fund	Grant Name	Revenue
2131	ESSER	4590
2422	Subgrant— ESSER	2590

ESSER II

Fund	Grant Name	Revenue
2137	ESSER II	4597
2429	Subgrant -- ESSER II	2597

Contact Information:

If you have questions about this document or would like additional information, please contact:
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ARP ESSER

Fund	Grant Name	Revenue	E-Finance Exp Rev Source	E-Finance Rev Source
2139	ARP ESSER	4599	4	4
2430	Subgrant -- ARP ESSER	2598	4	4
For E-Finance Fund: 2139 Location Code 820 For all other accounting software: Fund 2139 Use Project code 8200000	ARP ESSER 20% Reserve	4599	4	4

ESSER FY22 APR Reporting

Use	Object Code	Function Code	Project or Other Codes
1. Were ESSER I, ESSER II and/or ARP ESSER funds used for maintaining safe in-person instruction during the reporting period (July 1, 2021 - June 30, 2022). Reporting Requirements 3.b6			ARP ESSER 20% Reserve: For E-Finance Fund: 2139 Location Code 820. For all other accounting software: Fund 2139 Project code 8200000.
1a. Promoting Vaccination	All object codes except 61*	2130	
1b. Consistent and correct mask use	All object codes except 61*	2130, 1000	
1c. Physical distancing	All object codes except 61*	2130, 1000	
1d. Screening testing to promptly identify cases, clusters, and outbreaks	All object codes.	2130, 1000	
1e. Ventilation	Any Object codes	4000	
1f. Handwashing and respiratory etiquette	All object codes.	2130, 1000	
1g. Staying home when sick and getting tested	100, 200	1000	
1h. Contact tracing, in combination with isolation and quarantine	100, 200, 600	1000, 2130	

Use	Object Code	Function Code	Project or Other Codes
1i. Cleaning and disinfection	Object Code 61* series	2130, 2680	
2. Were ESSER I, ESSER II and/or ARP ESSER funds used for Type of Internet Access during the reporting period (July 1, 2021 - June 30, 2022). Reporting Requirements 3.b7			ARP ESSER 20% Reserve: For E-Finance Fund: 2139 Location Code 820. For all other accounting software: Fund 2139 Project code 8200000.
2a. Mobile hotspots with paid data plans	3**, 651,735	Any Function codes	
2b. Internet connected devices with paid data plans	532, 535, 651, 735	2230	
2c. District pays for the cost of home internet subscription for student.	532, 535, 651, 735	2230	
2d. District provides home internet access through a district-managed wireless network.	532, 535, 651, 735	2230	
2e. Other; if yes, please specify			
3. Were ESSER I, ESSER II and/or ARP ESSER funds used for activities to reengage students with poor attendance or participation during the reporting period (July 1, 2021 - June 30, 2023). Reporting Requirements 3.b8			ARP ESSER 20% Reserve: For E-Finance Fund: 2139 Location Code 820. For all other accounting software: Fund 2139 Project code 8200000.
3a. Direct outreach to families	All Object codes	2110, 2120, 2140, 2180	
3b. Engaging the school district home liaison	All Object codes	1000	
3c. Partnering with community-based organizations	All Object Codes	3300	
3d. Offering home internet service and/or devices	532, 535, 651, 735	2230	
3e. Implementing new curricular strategies to improve student engagement.	All Object codes	2212, 2220, 2213	

Use	Object Code	Function Code	Project or Other Codes
3f. Offering credit recovery and/or acceleration strategies	All Object codes	2213	
3g. Other; if yes, please specify			
7. Were ESSER I, ESSER II, and/or ARP ESSER funds used for activities or interventions that respond to students' academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underserved student groups during the reporting period (July 1, 2021 - June 30, 2022). Reporting Requirements 3.d3			<p>12 ARP ESSER 20% Reserve: For E-Finance Fund: 2139 Location Code 820.</p> <p>For all other accounting software: Fund 2139 Project code 8200000.</p>