Dear Community Members,

There has been much confusion about the Federal Funding that school districts received as a result of the COVID-19 pandemic. I thought it would be helpful to provide you with some information on the intended use and the parameters associated with the spending of the funds.

Each pot of ESSER funds has a specific intent per the federal government.

- ESSER I: Crisis Response.
- ESSER II: Resume In-Person Instruction.
- ESSER III: Address Unfinished Learning.

All ESSER funds must be used to "prepare for, plan for, respond to the COVID-19 pandemic," per the federal government.

Each pot of ESSER funds has a different deadline and districts are encouraged to spend the funds down in order of the deadline.

- ESSER I: September 30, 2022
- ESSER II: September 30, 2023
- ESSER III: September 30, 2024

Unlike other states, Wisconsin did not just provide cash payments to LEAs up front because this practice leads to a significant number of audit findings. Instead, we followed federal accounting practices to reimburse LEAs for allowed costs.

- Districts are first required to submit a budget and plan for use of the funds. DPI staff review those budgets and plans against federal and state allowable uses of the funds and either accept the plan, request more information, or reject the plan. If the plan is not accepted, DPI staff work with the district to create an allowable plan.
- Districts spend the funds and then submit a claim for reimbursement to DPI.
- DPI staff review the claim against the district's approved plan and budget.
- If the claim aligns to the approved plan and budget, DPI then reimburses the district for the amount of the claim. Therefore, a district's ESSER fund balances do not show they have been spent until well after the funds have actually been spent.
- District needs have changed over the course of the pandemic, from initial needs like masks, hand sanitizer, and hot spots to provide remote instruction, to now modifying curriculum and hiring more staff to provide interventions to address unfinished learning and gaps in learning.
- Districts have the authority to modify their plans and budgets at any time before the deadline. Many districts chose to submit only a partial budget for their ESSER III funds while they actively review data on student needs to determine the best way to spend those funds, knowing they have a little more time to spend those funds.
- All of these requirements add capacity pressures to district operations.

Anyone can see our District's ESSER III plan and budget.

They can be found at <a href="https://dpi.wi.gov/arp/esser-iii/lea-plans">https://dpi.wi.gov/arp/esser-iii/lea-plans</a>

Our district is actively spending these funds in ways that will benefit our students within the state and federal guidelines. (Adapted from Wisconsin DPI)

If you have any questions you can contact me at 715-274-3601.

Sincerely, Rhonda Elmhorst-Friemoth Superintendent Mellen School District