

# Preparing for the Loss of ESSER Funding

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# Programs currently funded with ESSER

Determine the annual expenditures currently paid with ESSER funds.

Once we identified all costs paid with ESSER, we first put the expenditures in 2 categories:

- One-time costs
- Recurring costs

One-time costs

## Capital Expenditures:

- HVAC Upgrades
- Roofing
- Flooring

## Recurring costs

These costs were divided into 3 categories:

1. Costs that we do not anticipate to continue after the loss of ESSER Funds
2. Costs that we anticipate paying from another fund source
3. Costs that we anticipate continuing to pay with general fund revenues

Costs that we do not anticipate to continue after the loss of ESSER Funds

Evaluations were made by all departments as to the effectiveness of each program. Some programs were only temporary and will not continue after the end of ESSER funds.

## Costs that we anticipated paying from another fund source

Most of our ESSER funds could not be paid with other source of funds. The following are expenditures we determined could be paid either partially or fully with another source of funds:

- Tutoring – Title I
- Professional Development – Title II
- Math Coaches – Elementary – State Funds

## Costs that we anticipate continuing to pay with general fund revenues

These costs are consistent with our strategic plan. Currently, we have been carrying a surplus in our general fund. These are the expenditures we will be able to pay once ESSER funds have ended. The total for Jefferson County is approximately \$12 million a year. The following are some expenditures we plan on using general funds to pay once ESSER has ended:

- Technology
- Nursing
- Mental Health
- Software – Assessment and Instructional
- ESL Teachers
- Middle School Math Coaches

## Evaluation of Current Programs

Each department was responsible for submitting plans for the use of ESSER funds. The departments were required to provide evaluations of the programs that are being monitoring continuously throughout the year to determine the effectiveness. The evaluations are kept by our Federal Programs Director.



# Checks and balances on ESSER expenditures

## Recommendation

1. Allow your federal programs to have access to pull budget analysis reports. They should be reviewed on a monthly basis.
2. Provide your federal programs director payroll reports each month to enable them to verify the personnel paid with ESSER funds.
3. Check you budget analysis each month to verify you are on track to spend all ESSER Funds by the deadline. I normally look at this when approving the ES-2's each month.

## Managing the Cash Flow of ESSER Funds

ESSER funds are considered carryover funds by the state. In order to access those funds, you must have your FY2022 financial statements approved, FY2022 FER approved, and ESSER applications approved, either in EGAP (ESSER III) or paper applications (ESSER II).

Managing the cash flow has been a challenge. Currently Jefferson County has enough funds in the general fund to carry the negative cash flow in our ESSER funds. Some systems are not as lucky. We currently have approximately 11 million as a negative cash balance for our ESSER funds. The process for being able to access your funds is a slow process. You will need to plan on carrying a negative cash balance in your ESSER fund sources for a period of time at the beginning of the fiscal year.



# Questions?

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