

MEMORANDUM

TO: ESSER Grantees

FROM: Michael Gum, Director of School Business Services

DATE: December 18, 2025

SUBJECT: Real Property Federal Interest Reporting Requirements

As recipients of the Elementary and Secondary School Emergency Relief (ESSER) grants, it is important for you to be aware of the federal interest reporting requirements associated with these funds. [Guidance](#) issued in 2024 provides details on the reporting requirements. Per this guidance, when a project involved the improvement or the purchase of real property using ESSER funds, reporting is required annually, for at least 15 years, on the status of the real property in which the federal government has made a monetary investment and therefore has an ongoing interest.

If a project involved the improvement or purchase of real property using any amount of ESSER funds, you must report the federal interest. This includes submitting the Cover Page of the Real Property Status Report (SF-429) for the entity, along with an Attachment A for each project/building. (See steps that follow.) Examples of real property include:

- Land and permanent structures like school facilities, classrooms, and administrative buildings.
- Significant upgrades or renovations to existing buildings, such as new roofs, new HVAC systems, or structural improvements.

Moveable equipment is not subject to these reporting requirements. Moveable equipment could include mobile classrooms, building furniture, and other similar items.

Because your organization reported Real Property Projects for fiscal year 2024, please complete the steps that follow. **SF-429 and any other required forms or documents must be returned to ISBE at sfr@isbe.net by January 31, 2026**, to comply with reporting requirements set forth by [2 CFR § 200.330](#).

Note: Noncompliance could result in a reduction in funding or other actions per 2 CFR 200.339 should reporting not occur. This document and the accompanying FAQ are not a substitute for the advice of legal counsel. In reading and applying federal law, ISBE recommends grantees seek and obtain the advice of counsel with questions of application, interpretation, and/or to ensure that use of this information is appropriate to the grantee's situation.

Federal Interest Reporting Steps

Forms and instructions are available at [Grants.gov](https://grants.gov). In addition, ISBE is providing an [FAQ document](#) with added details for grantees navigating these requirements.

All grantees are required to complete all steps.

Step 1: Cover Page

Complete [SF-429 Real Property Status Report \(Cover Page\)](#) per district or entity.

- Notes for questioned boxes:
 - Box 1 – Enter “ISBE.”
 - Box 2 – Enter the name(s) of the grant(s) that funded the project(s) (e.g., ARP ESSER III).
 - Box 3 – Enter the name and information of the district or entity that received the grant(s).
 - Box 4a – Enter the entity’s sam.gov UEI number.
 - Box 5 – Enter grantee’s RCDT code.
 - Box 6 – Enter contact person’s information.
 - Box 7 – Enter 12/31/2024.
 - Box 8 – Select the box next to Attachment A (General Reporting).
 - Box 11 – Complete a-e

Step 2: Attachment A

- For FY 2024, an email was sent showing your entity’s compliance. Please refer to the names of the projects listed under the entity name in that email. Complete [SF-429-A Real Property Status Report ATTACHMENT A \(General Reporting\)](#) for each project or building listed.
- Refer to FY 2024 Attachment A for consistency of information.
- Box 14a - List the project or building from the FY 2024 email along with a brief description of what the funds were used for.
- Box 14b – Address of the building or project location.
- Box 14f – Use the same data that was used in FY 2024.

Step 3: Scan and submit the Cover Page and each Attachment A by **January 31, 2026**, to sfr@isbe.net.