



ESSER Monitoring 2023-2024

Katie Watkins- ESSER Monitoring Coordinator

Webinar- August, 30, 2023



ESSER Funds- Purpose



- The Elementary and Secondary School Emergency Relief (ESSER) funds have been awarded to local educational agencies (LEAs) in accordance with the CARES, CRSSA, and ARP Acts to provide emergency relief funds and supports LEAs with addressing the impact that the Covid-19 pandemic has had on education.
- The Idaho State Department of Education (ISDE) is required to monitor and report on the use of these emergency federal funds and the impact they have had in the state.
- <https://oese.ed.gov/offices/education-stabilization-fund/elementary-secondary-school-emergency-relief-fund/>

- ESSER monitoring captures these funds:
 - CARES ESSER I Flow-Through
 - CARES ESSER LMS
 - CARES ESSER SEL
 - CRRSA ESSER II Flow-Through
 - CRRSA ESSER II Set-Aside
 - ARP ESSER III Learning Loss
 - ARP ESSER III Discretionary
 - ARP ESSER III Set-Aside

Federal Programs Page



IDAHO
STATE DEPARTMENT OF EDUCATION

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Federal Programs

The Federal Programs department meets... and provides assistance to school districts under the requirements of the Elementary and Secondary Education Act (ESEA), currently enacted as the Every Student Succeeds Act (ESSA). We accomplish this by implementing federal program monitoring to ensure districts are compliant with the law. We focus on addressing challenges... improving the academic success of students who are struggling and at-risk... meet state academic standards.

HIGHLIGHTS

- FEDERAL PROGRAMS DEPARTMENT INFOGRAPHIC
- ESSA STATE PLAN

DEPARTMENT AREAS

- Pandemic Relief Funds
- ESSER Monitoring
- Educator Effectiveness
- Equitable Services
- Family & Community Engagement
- Federal Programs Monitoring
- Foster Care
- Funding & Fiscal Accountability
- School Improvement & Support

Federal Programs »

- > Pandemic Relief Funds
- > Educator Effectiveness
- > Equitable Services
- > ESSER Monitoring
- > Family & Community Engagement
- > Federal Programs Monitoring
- > Foster Care
- > Funding & Fiscal Accountability
- > School Improvement & Support
- > Title I-A: Improving Basic Programs
- > Title I-C: Migrant Education
- > Title I-D: Neglected, Delinquent, or At-Risk
- > Title II-A: Supporting Effective Instruction
- > English Learner Program/Title III
- > Title IV-A: Student Support & Academic Enrichment
- > Title V-B: Rural Education
- > Title IX-A: Homeless Children & Youths

Archives »

Events »

Contact Details

Main Line
(208) 332-6800

Staff »

ESSER Documents



- ALL ESSER documents are on the SDE website > Federal Programs > ESSER Monitoring
- Please check the monitoring schedules on SDE website.

ESSER Monitoring

The Elementary and Secondary School Emergency Relief (ESSER) Fund includes the Coronavirus Aid, Relief, and Economic Security (CARES) Act (March 27, 2020), the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021 (December 27, 2020), and the American Rescue Plan (ARP) Act of 2021 (March 11, 2021). The LEA is responsible for operating its categorical programs in compliance with all applicable laws and regulations. The SDE must monitor the activities of the sub recipient as necessary to ensure that the sub award is used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the sub award and that sub award performance goals are achieved (2 CFR 200.332(d)).

The Idaho State Department of Education Federal Programs ESSER Monitoring provides technical assistance to LEAs and ensures schools are meeting federal requirements.

[SFTP Login](#) | ➔

Files

FAQs

Training

Links

Resource Files

General Files

- [2022-2023 ESSER Monitoring Timeline](#)
- [2022-2023 ESSER Tool for LEAs](#)
- [ESSER Monitoring 2022-2023](#)
- [ESSER Monitoring 2023-2024](#)
- [ESSER Monitoring 2024-2025](#)
- [Group 1 ESSER Monitoring](#)
- [Group 2 ESSER Monitoring](#)

Federal Programs »

- > Pandemic Relief Funds
- > Educator Effectiveness
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- > Title IX-A: Homeless Children & Youths

[Archives »](#)

[Events »](#)

Contact Details

Katie Watkins
 Coordinator
 (208) 332-6959
 kwatkins@sde.idaho.gov

[Staff »](#)

SFTP Website-upload documents here



- Account: work email address
- Password: ChangeMe1
- LEAs will upload documentation to the SFTP site: [Wing FTP Server - Web Client \(idaho.gov\)](https://wingftpserver.idaho.gov) > ESSER > LEA > 15 folders (upload information for the indicators)

ESSER Monitoring Details



2022-2023 Idaho ESSER Monitoring Tool

LEAS

LEA Name and Number: _____

Date of Program Review: _____

LEA Superintendent/Administrator: _____

Federal Programs Director: _____

Business Manager: _____

ISDE Team: _____

Note: The LEA is responsible for operating its categorical programs in compliance with all applicable laws and regulations. The monitoring process cannot produce an all-inclusive assessment of items in this instrument. LEA is to submit self-assessment for years not submitting documentation.



- The ESSER monitoring tool has been revised since last year- make sure you are using the updated tool.
- LEAs will be monitored only once in the three upcoming years as a desk review.
- LEAs not being monitored this year, use this opportunity to self-monitor using the monitoring tool.



Program

ESSER Monitoring Tool



Idaho State Department of Education

DEBBIE CRITCHFIELD, SUPERINTENDENT OF PUBLIC INSTRUCTION

8/30/2023

Safe Return Plan



- The LEA has posted its Safe Return to In-Person Instruction and Continuity of Services plan on the LEA's website and update every 6 months for the life of the grant.

Learning Model

Traditional school operations with buildings open, students and teachers in classrooms, and in-person instruction with measures to ensure effective hygiene, sanitation, and physical distancing, when feasible, are practiced.

General Preventative Measures

- Daily health screenings of students for COVID symptoms
 - Parents to screen students for symptoms each morning prior to attending school
 - Students are to be kept home if experiencing symptoms
 - See *Self-Assessment Screening Tool – COVID 19* in appendix
 - See *Illness Decision Tree for Schools* in appendix
 - See *Guidance on COVID-19 Exposure for Schools* in appendix
 - No-touch thermometer reading of students indicating/exhibiting symptoms
 - Students and staff who indicate/exhibit symptoms will be isolated and sent home
- Use of face coverings
 - Face coverings are encouraged but optional for all students, staff, and visitors at all times when in school buildings and on school buses
 - Disposable masks will be provided free of charge to students who request one
 - Information on correct wearing of masks can be found here:
 - <https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/about-face-coverings.html>
- Vaccinations
 - It is encouraged but optional that all eligible individuals receive a COVID vaccine
- Limited campus visitors
 - Visitors are encouraged to call in advance before visiting the campus
 - Face coverings for visitors are encouraged but optional while inside school buildings
 - Only students and staff will be allowed to eat lunch in the cafeteria; this includes breakfast
- Field trips, school assemblies and other large gatherings will be limited
- Appropriate accommodations will be made for children with disabilities

Physical Distancing Measures

- Spacing of desks in classrooms to maximize physical distancing
- Limited physical interaction through partner or group work
- Appropriate accommodations will be made for children with disabilities

Sanitation/Hygiene Measures

- Hand hygiene stations in all classrooms and high traffic areas (hallways, cafeteria, gymnasium, etc...)
- Teaching and demonstrating proper hygiene techniques to students (particularly in elementary)
 - Proper handwashing and respiratory etiquette can be found here:
 - <https://www.cdc.gov/handwashing/when-how-handwashing.html>
- Frequent cleaning of high traffic surfaces during school day (keyboards, doorknobs, etc...)

Opening Plan for the 2022-23 School Year

Updated August 9, 2022

NARRATIVE:

ensures quality education while safeguarding the safety and health of all school community members. Due to the COVID-19 Pandemic, will continue to provide quality education while providing additional student resources in order to address learning needs and staff needs.

- All Students: Developing and enhancing a variety of educational materials to meet the needs of all students, hiring additional paraprofessionals, maintaining our current staff while keeping student class numbers small, and providing additional Social and Emotional (SEL) resources with our dedicated SEL counselor will aid with our students' academic needs.
- Students with disabilities: An additional special education teacher has been hired, additional hours have been added to the school psychologist contract, and two special education paraprofessionals have been hired to aid in increased learning in the special education department. Additionally, we have assigned an additional staff member to aid in updating 504 plans and in identification of 504 students.
- Student Social, Emotional, and Mental Health: hired an additional full-time counselor (an increase of 1/2FTE) for the 2022-23 school year. This counselor's main focus is the help with the social, emotional and mental health of our students.
- Staff: Staff social, emotional, mental health and other needs will be addressed throughout the school year with additional professional development resources and having a professional counselor available if needed. Additional continue for will continue to update technology needs of students. Additional work hours will continue for members of the technology team, LMS will be updated, and technology needs of the staff will be implemented when appropriate.
- Plan Updates: will continually review and update the plan at least every six months of a school calendar year. Input by all stakeholders, community, and board will be obtained and valued by .

CORE BELIEFS AND INTERESTS

believes all public schools play a critical role in our community and as such we will abide by the following core beliefs and interests:

- We will be flexible and sustainable in our problem-solving.
- We will respect the CDC, State Board of Education and Health District guidelines and adopt practices/ procedures we can control.
- We will continue to foster the power of the teacher-student-family relationship.
- We will be compassionate as we listen to, respect, and consider input and feedback from staff, students, families and patrons.
- We will be transparent and timely in all communications while maintaining the credibility and trust that we have worked to foster with all stakeholders.
- When responding to the unpredictable future, we will remain firmly grounded in our core values and beliefs.
- We will provide the social and emotional services necessary to ensure our students and staff can be successful.
- We will provide our parents, students and staff with the training and tools needed to adapt to an ever-evolving educational environment.
- We will make adjustments and be flexible to the plan to what is best for staff and families as new developments occur during the school year, including changes in CDC, State, and State Board of Education recommendations.

Secondary School Pandemic Operation Plan

Information

This plan will navigate the reestablishment of our school where employees, students, and families feel safe and reduces the impact of COVID-19 conditions upon returning to school. The guidelines referenced in this plan are based on guidance from the Centers for Disease Control and Prevention (CDC), American Academy of Pediatrics, the State of Idaho, and the Idaho State Board of Education. While adhering to consistency, appropriate updates will be also values the input provided by our families and staff while developing a workable plan for our school community.

Level 1 (Green Level) – will have a normal schedule, with students attending live classes four days a week.

Level 2 (Yellow Level) – will move to a hybrid schedule with students attending live classes two days a week.

Level 3 (Red Level) – Substantial Community Transmission/ will move to 100% distance learning/ROADS if one of the following occurs:

- 1) Lake Pend Oreille School District moves to online.

ARP Plan



LEA ARP ESSER Plan

Section 1: Using ARP ESSER funds for the continuous and safe operation of in-person learning

1. Describe the LEA's process, including timeline, for engaging meaningful consultation with stakeholders. Identify the stakeholder groups involved. Describe how the public was given an opportunity to provide input in the development of this plan.

LEA # and Name
Website link to the LEA's ARP ESSER Plan – Use of Funds: http://forrestbirdcharterschool.org/covid/

uses stakeholder feedback through board conversations, survey information, and family virtual and live meetings. Feedback around COVID procedures occurs approximately once a month. Stakeholders include the board, families and community. This plan has been developed by

2. Describe how funds will be used to implement prevention and mitigation strategies that are consistent with the most recent Centers for Disease Control and Prevention (CDC) guidelines¹ for reopening and operating schools for in-person learning.

Funds being used for the implementation prevention and mitigation strategies include providing masks for people who would like them but do not have them during the day, additional cleaning materials for the bus and school buildings, and potential extension of classroom walls to increase class area.

3. Describe how the LEA will use no less than, 20% of allotted ARP funds to address the academic impact of lost instructional time through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year. Specifically, address how the LEA will utilize funds to identify, reengage, and support students most likely to have experienced the impact of lost instructional time on student learning, such as:

- a. Students who have missed the most in-person instruction during the 2019-2020 and 2020-2021 school years;
- b. Students who did not consistently participate in remote instruction when offered during school building closures; and
- c. Students most at-risk of dropping out of school.
- d. Subgroups of students disproportionately impacted by COVID-19, including students from low-income families, students of color, English learners, children with disabilities, students experiencing homelessness, children in foster care, migrant students, Hispanic

- Link to the website where plan is posted.

**Special School Board
Meeting
Agenda
Tuesday, August 16
6:30 p.m. at the
District Office**

COVID-19 Response Documents

"We thank our community for the continued support. We live in a great community."

[Safe Return to In-Person Instruction and Continuity of Services Plan Narrative](#)

[Safe Return Service Plan Checklist](#)

[Timeline Safe Return Plan](#)

2021-2022 GEPA Statement

**School Board Meeting
Schedule 2022**



Equitable Services- Consultation

- Non-Public School Consultation Forms are submitted as part of the LEA's application for funds.
- [Equitable Services / Federal Programs / SDE \(idaho.gov\)](#)

Affirmation of Consultation with Non-public School Officials Coronavirus Aid, Relief, and Economic Security Act (CARES Act)

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) requires timely and meaningful consultation between the Local Education Agencies (LEA) and non-public school officials in accordance with Section 1117 and Section 8501 of ESSA.

The first step in providing equitable services is consultation between the LEA and the non-public school. To ensure timely and meaningful consultation, an LEA shall consult with the appropriate non-public school officials. The goal of consultation is agreement between the LEA and the appropriate non-public school officials on how to provide equitable and effective services for eligible non-public schools. The consultation shall continue throughout the implementation and assessment of the activities provided by the LEA.

The following topics must be discussed during the ongoing consultation process:

- ☐ How the needs of the non-public school will be identified.
- ☐ What services will be provided and how private schools students and teachers can participate.
- ☐ How, where, when, and by whom the services will be provided.
- ☐ The proportion of funds allocated for equitable services and how the proportionate share was determined.
- ☐ If an administrative fee will be charged and the percentage or actual dollar amount of the fee.
- ☐ The process the district will use to administer the materials, equipment and property purchased for use by the private schools, if applicable.

Use of Education Elementary and Secondary School Emergency Relief Funds Stabilization Relief Funds (18003) – check the items the non-public school would like to receive services or assistance.

Note: The purpose of these funds is to prevent, prepare for, and respond to the coronavirus.

____ Any activity authorized under ESEA, IDEA, the Perkins CTE Act, the Adult Ed and Family Literacy Act, McKinney-Vento Homeless Assistance Act

____ Coordinating LEA coronavirus preparedness and response efforts with public health departments and other relevant agencies

____ Providing principals and other school leaders with the resources necessary to address the needs of their individual schools

____ Conducting activities to address the unique needs of low-income children, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including outreach and service delivery for each population

____ Developing and implementing procedures and systems to improve LEA preparedness and response efforts

____ Training and professional development for LEA staff on sanitation and minimizing the spread of infectious diseases

____ Purchasing supplies to sanitize and clean LEA facilities, including buildings operated by the LEA

____ Planning for and coordinating long-term closures (re: providing meals and technology for online learning; serving students under IDEA; and ensuring educational continuity under Federal, State, and local requirements)

Non-public Schools: Return a copy of this form to the local school district.
LEAs: Send a copy of the completed form to Michelle Clement Taylor (mtaylor@sde.idaho.gov) at the Idaho State Department of Education.

and Private School Enrollment Form and Economic Security (CARES) Act

5 Act funds.

1 materials from these programs. Private schools do not receive direct funding

Stabilization Relief Funds (18003)

assistance.

nd to the coronavirus.

	Learning Management System	Social Emotional Learning
	Per pupil allocation: \$10	Per pupil allocation: \$2
Ed and Family Literacy Act, health departments and any to address the needs of en, children with housing homelessness, and lation redness and response izing the spread of erated by the school id technology for online ity under Federal, State, onnectivity) for students tion, which may include ool activities, including g existing school staff	____ Priority for a robust learning management system (LMS) that meets technical and functional criteria determined by the Digital Divide Task Force (see District LMS Assurance Checklist) ____ Implementation/Set-Up Fee ____ Licenses ____ Professional Development related to implementing an LMS or distance learning	____ Support the development, expansion, or continuation of social emotional learning/behavioral health and wellness services.



20% Set-Aside

Type	Date	Num	Adj	Name	Memo	Class	Clr	Split	Debit	Credit	Balance
Ordinary Income/Expense											
Income											
445-900 - Federal Revenue											
Deposit	12/01/2021			Idaho Department of Education	Deposit	273 - ESSER III Learning Loss		445-900 - Fed Rev Acct	6,060.20	6,060.20	
Deposit	12/15/2021			Idaho Department of Education	Deposit	273 - ESSER III Learning Loss		445-900 - Fed Rev Acct	9,716.76	15,776.96	
General Journal	06/30/2022	GW	✓		to accrue funds received in July	273 - ESSER III Learning Loss		445-900 - Fed Rev Acct	4,091.73	19,868.69	
General Journal	07/01/2022	GWR	✓		to accrue funds received in July	273 - ESSER III Learning Loss		445-900 - Fed Rev Acct	4,091.73	15,776.96	
Deposit	07/13/2022			Idaho Department of Education	Deposit	273 - ESSER III Learning Loss		445-900 - Fed Rev Acct	4,091.73	19,868.69	
Total 445-900 - Federal Revenue									4,091.73	23,960.42	19,868.69
Total Income									4,091.73	23,960.42	19,868.69
Gross Profit									4,091.73	23,960.42	19,868.69
Expense											
Teacher Supplies, Texts, Misc.											
515-390 - Teaching - Other Purchased Serv											
Credit Card Charge	04/22/2022			Blue Zoo Aquarium	Field Trip Deposit	273 - ESSER III Learning Loss		515-390 - Teach Bank - Misc	50.00	50.00	
Credit Card Charge	05/06/2022			Get Air Trampoline	Field Trip deposit	273 - ESSER III Learning Loss		515-390 - Teach Bank - Misc	125.00	175.00	
Credit Card Charge	06/08/2022			Get Air Trampoline	Field Trip	273 - ESSER III Learning Loss		515-390 - Teach Bank - Misc	715.03	890.03	
Credit Card Charge	06/08/2022			Blue Zoo Aquarium	Field Trip	273 - ESSER III Learning Loss		515-390 - Teach Bank - Misc	544.00	1,434.03	
Total 515-390 - Teaching - Other Purchased Serv									1,434.03	0.00	1,434.03
515-410 - Teaching Supplies and Materials											
Bill	09/03/2021			Renaissance	Math testing materials	273 - ESSER III Learning Loss		515-410 - Teach Bank - Misc	2,980.20	2,980.20	
Bill	09/08/2021			DLL Learning	Service Site License	273 - ESSER III Learning Loss		515-410 - Teach Bank - Misc	3,080.00	6,060.20	
Credit Card Charge	10/21/2021			Stem Supplies	3 Robot kits	273 - ESSER III Learning Loss		515-410 - Teach Bank - Misc	9,716.76	15,776.96	
Credit Card Charge	04/13/2022			Amazon.com	supplies for student drone project	273 - ESSER III Learning Loss		515-410 - Teach Bank - Misc	31.98	15,808.94	
Credit Card Charge	04/22/2022			Amazon.com	headphones and keyboards	273 - ESSER III Learning Loss		515-410 - Teach Bank - Misc	1,069.14	16,878.08	
Total 515-410 - Teaching Supplies and Materials									16,878.08	0.00	16,878.08
Total Teacher Supplies, Texts, Misc.									18,312.11	0.00	18,312.11
Transportation											
682-340 - Pupil Trans.- Activity											
Bill	05/31/2022			Harlows School Bus Service Inc. of MT	Field trip bussing	273 - ESSER III Learning Loss		682-340 - Pupil Trans. Acct	614.04	614.04	
Bill	06/21/2022			Harlows School Bus Service Inc. of MT	Field trip bussing	273 - ESSER III Learning Loss		682-340 - Pupil Trans. Acct	942.54	1,556.58	
Total 682-340 - Pupil Trans.- Activity									1,556.58	0.00	1,556.58
Total Transportation									1,556.58	0.00	1,556.58
Total Expense									19,868.69	0.00	19,868.69
Net Ordinary Income									60.42	23,960.42	0.00
Income									60.42	23,960.42	0.00

• Response provided in the ARP-ESSER III plan explaining how funds were used to respond to learning loss.

Evidence-based interventions

- Academic Intervention – High school staff developed an Academic Intervention (A.I.) program in 2021 to help identify and develop plans for struggling students. [redacted] implemented this plan in 2022. In it's first year, we were able to met with families of struggling families to develop plans needed to help them in their academic success. Plans included extra tutoring with staff members, providing additional time at school for the use of the school wifi, providing peer tutoring, family tutoring, teaching family members techniques to better help their students at home. The A.I. program was deemed a success as we saw more struggling students become more invested in their education and pass their courses.
- Middle School After School Homework House program – Our middle school science teacher, [redacted], instituted an after school homework/ tutoring program. She helped all students who wished to attend with any course homework and was a liaison between the students and their teachers on student needs.
- [redacted] hired one additional special education paraprofessional and one special education teacher in 2021-22 to meet the learning loss needs of our special education students. This allowed our specialized IEP classes to be smaller in order for students to have more one-on-one help. During the stay-at-home orders of 2020, Special education staff spent extra time on web conferencing with their students and had additional communications with parents. When [redacted] went online for a short time in the 2021-22 school year, special education families had the opportunity to make appointments with special education teachers to come to the school building for face-to-face instruction. This was accommodation was made at the request of the special education teachers.



SOURCES OF STRENGTH



Use of Funds



- Submit evidence of how funds were used.

Federal Funds Projected to [REDACTED]		
Item	Expense	Description
Salaries and Benefits	\$106,524.66	Substitute, EFCSA sick leave for employee, and 1/2 time custodian
Purchased Services	\$4,882.00	Extra nurse, online support, 2 admin assistant
Supplies	\$14,651.00	Technology consultation, technology equipment, 8 nurse
Equipment	\$100,625.21	Printer, chrome, gloves, masks, hand sanitizer
Printing/Replacement	\$75,000.00	Sprinklers for cleaning, additional equipment, and air conditioning unit
Total	\$335,748.00	Expense budget with vinyl flooring

Federal Funds Projected to [REDACTED]		
Item	Expense	Description
Purchased Services	\$5,100.00	TECSE - Governance maintenance and support renewal, Google chromebook management licenses, Jant
Equipment	\$15,500.00	Chromebooks, mounts, cameras, licenses, 1 petio, and document camera
Total	\$20,600.00	completed

Federal Funds Projected to [REDACTED]		
Item	Expense	Description
Salaries and Benefits	\$224,825.70	Staff eligible for 2021-22 salary increase and 1/2 time custodian
Purchased Services	\$115,744.00	Extra nurse, online support, 2 admin assistant
Supplies	\$65,616.00	Technology consultation, technology equipment, 8 nurse
Equipment	\$62,241.00	Printer, chrome, gloves, masks, hand sanitizer
Total	\$468,426.70	Maintenance and technology equipment

ACCT # REF#			DATE	PO #	VENDOR	BEG BALANCE	BUDGETED	MO-YR
ACCT # REF#			DATE	PO #	VENDOR	AMOUNT	DESCRIPTION	MO-YR
252-515240-002-000-0		HEALTH INS - ESSER II				0.00	0.00	04-2021
036849 C	04/20/21	American United Life Insurance Co				5.80	LIFE INS - 042021	05-2021
036837 C	05/20/21	Blue Cross of Idaho				143.64	BLUE CROSS BENEFIT - 052021	05-2021
036839 C	05/20/21	American United Life Insurance Co				7.15	LIFE INS - 052021	05-2021
037020 C	06/21/21	Blue Cross of Idaho				128.68	HEALTH INS - 062021	06-2021
037022 C	06/21/21	American United Life Insurance Co				7.41	LIFE INS - 062021	06-2021
001135 J	06/30/21	000000			**JOURNAL ENTRIES**	6.13	ACCUE BENEFITS	06-2021
001151 J	07/01/21	000000			**JOURNAL ENTRIES**	6.13CR	REVERSE ACCUE BENEFITS	07-2021
037112 C	07/19/21	000000			American United Life Insurance Co	6.13	LIFE INS - 072021	07-2021
TOTAL PTD ACTIVITY						298.81*		
TOTAL YTD ACTIVITY						298.81**	BALANCE	298.81CR 0%
252-515250-000-000-0		PERSI - ESSERF				0.00	0.00	09-2020
001022 J	09/28/20	000000			**JOURNAL ENTRIES**	175.23	PERSI/T MORGANROTH	10-2020
036335 C	10/20/20	Public Employees Retirement Sy				175.23	EMPLOYER SHARE PERSI - 102020	11-2020
036433 C	11/18/20	Public Employees Retirement Sy				175.23	EMPLOYER SHARE PERSI - 112020	12-2020
036514 C	12/15/20	Public Employees Retirement Sy				264.78	EMPLOYER SHARE PERSI - 122020	01-2021
036609 C	01/20/21	Public Employees Retirement Sy				175.23	EMPLOYER SHARE PERSI - 012021	02-2021
036698 C	02/17/21	Public Employees Retirement Sy				175.23	EMPLOYER SHARE PERSI - 022021	03-2021
036780 C	03/16/21	Public Employees Retirement Sy				175.23	EMPLOYER SHARE PERSI - 032021	
TOTAL PTD ACTIVITY						1,316.16*		
TOTAL YTD ACTIVITY						1,316.16**	BALANCE	1,316.16CR 0%
252-515250-002-000-0		PERSI - ESSER II				0.00	896.00	04-2021
036848 C	04/20/21	Public Employees Retirement Sy				175.23	EMPLOYER SHARE PERSI - 042021	05-2021
036938 C	05/20/21	Public Employees Retirement Sy				234.93	EMPLOYER SHARE PERSI - 052021	06-2021
037021 C	06/21/21	Public Employees Retirement Sy				252.85	EMPLOYER SHARE PERSI - 062021	06-2021
001135 J	06/30/21	000000			**JOURNAL ENTRIES**	175.24	ACCUE BENEFITS	06-2021
001142 J	06/30/21	000000			**JOURNAL ENTRIES**	0.01CR	CORRECT POSTING	07-2021
001151 J	07/01/21	000000			**JOURNAL ENTRIES**	175.24CR	REVERSE ACCUE BENEFITS	07-2021
037111 C	07/19/21	000000			Public Employees Retirement Sy	175.24	EMPLOYER SHARE PERSI - 072021	07-2021
TOTAL PTD ACTIVITY						838.24*		
TOTAL YTD ACTIVITY						838.24**	BALANCE	57.76 94%
252-515410-000-000-0		SECONDARY SUPPLIES - ESSER I				0.00	0.00	09-2020
036148 C	09/08/20	003284 Alison Hursh				454.68	REIMB ART SUPPLIES	09-2020

GENERAL EDUCATION PROVISION ACT. SEC. 427

The LEA will ensure that Federally funded activities, programs, and services will be accessible to all teachers, students, and program beneficiaries. The LEA will ensure equal access and participation to all persons regardless of their race, color, ethnicity, religion, national origin, age, citizenship status, disability, gender or sexual orientation in its education programs, services, and/or activities.

The following examples may help illustrate how an applicant may comply with Section 427.

The LEA that proposes to carry out an adult literacy project serving, among others, adults with limited English proficiency distributes a brochure about the proposed project to such potential participants in their native language.

The LEA that develops instructional materials for classroom use might describe how it will make the materials available on audio tape or in braille for students who are blind.

The LEA that proposes to carry out a model science program for secondary students and is concerned that girls may be less likely than boys to enroll in the course, might indicate how it intends to conduct "outreach" efforts to girls, to encourage their enrollment.

The LEA that proposes a project to increase school safety might describe the special efforts it will take to address the concern of lesbian, gay, bisexual, and transgender students, and efforts to reach out to and involve the families of LGBT students

Other Services may include, but not limited to the following: wheelchair access, assistive technology, transportation assistance, responsiveness to cultural differences, etc.)

- GEPA statement shows equal access in federally funded activities.



Fiscal

ESSER Monitoring Tool



Equitable Services- Funds



- Invoices for supplies/materials purchased are provided during monitoring visits.
- kwatkins@sde.idaho.gov.

School ESSERF Funds Chromebooks

BARCODE	BARCODE	SERIAL NUMBER
SMK-S-G6EE-307-01	50000000972561	5CD0234KLY
SMK-S-G6EE-307-02	50000000972579	5CD0237KHJ
SMK-S-G6EE-307-03	50000000972587	5CD023GPJS
SMK-S-G6EE-307-04	50000000972595	5CD023GPWT
SMK-S-G6EE-307-05	50000000972603	5CD023GQVM
SMK-S-G6EE-307-06	50000000972611	5CD02400YY
SMK-S-G6EE-307-07	50000000972629	5CD02401JV
SMK-S-G6EE-307-08	50000000972637	5CD02401RQ
SMK-S-G6EE-307-09	50000000972645	5CD02401Y0
SMK-S-G6EE-307-10	50000000972652	5CD024022D
SMK-S-G6EE-307-11	50000000972660	5CD024033F
SMK-S-G6EE-307-12	50000000972678	5CD024H64Y
SMK-S-G6EE-307-13	50000000972686	5CD024H65C
SMK-S-G6EE-307-14	50000000972694	5CD024H76D
SMK-S-G6EE-307-15	50000000972702	5CD024H7KV
SMK-S-G6EE-307-16	50000000972710	5CD024H7PW
SMK-S-G6EE-307-17	50000000972728	5CD024H7WS
SMK-S-G6EE-307-18	50000000972736	5CD024H898
SMK-S-G6EE-307-19	50000000972744	5CD024H8BR
SMK-S-G6EE-307-20	50000000972751	5CD024010B
SMK-S-G6EE-307-21	50000000972769	5CD024H8BR
SMK-S-G6EE-307-22	50000000972777	5CD024HBRN
SMK-S-G6EE-307-23	50000000972785	5CD024HBRR
SMK-S-G6EE-307-24	50000000972793	5CD024HBT9
SMK-S-G6EE-305-01	50000000972801	5CD024HBXM
SMK-S-G6EE-305-02	50000000972819	5CD024HCS3
SMK-S-G6EE-305-03	50000000972827	5CD024HL6Z
SMK-S-G6EE-305-04	50000000972835	5CD024HM8G
SMK-S-G6EE-305-05	50000000972843	5CD024KK3V
SMK-S-G6EE-305-06	50000000972850	5CD024KKY1
SMK-S-G6EE-305-07	50000000972868	5CD024KM26
SMK-S-G6EE-305-08	50000000972876	5CD024KMC0
SMK-S-G6EE-305-09	50000000972884	5CD024KMS1

Select: All, None

Name

- ☐ [Redacted] List ESSER I.xlsx
- ☐ [Redacted] Intent to Participate emails to Private Schools.pdf
- ☐ [Redacted] tl Exp Rpt.pdf
- ☐ [Redacted] ot using SEL LMS.msg

- | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S |
|-----------------------|-----------------|----------------|-----------------|----------------------------------|----------------------------------|---|----------|-----------------|-----------|---------------------------------|---------------|--------------------------------------|---|---|---|---|---|---|
| Item Description | Tag or Serial # | Funding Source | Who Holds Title | Acquisition Date of the Property | Acquisition Cost of the Property | Percentage of federal participation in the project cost for the Federal award under which the property was acquired | Location | Use | Condition | Physical Inventory Taken (date) | Disposal Date | Disposal Sales Price (if applicable) | | | | | | |
| Chromebook 310UG083F3 | ESSER | | | 25-Aug-21 | \$196.19 | 100% | | Student schoolw | Good | 2-Sep-21 | | | | | | | | |
| Chromebook 310UHH13F3 | ESSER | | | 25-Aug-21 | \$196.19 | 100% | | Student schoolw | Good | 2-Sep-21 | | | | | | | | |
| Chromebook 310UC083F3 | ESSER | | | 25-Aug-21 | \$196.19 | 100% | | Student schoolw | Good | 2-Sep-21 | | | | | | | | |
| Chromebook 310GWP93F3 | ESSER | | | 25-Aug-21 | \$196.19 | 100% | | Student schoolw | Good | 2-Sep-21 | | | | | | | | |
| Chromebook 310U1253F3 | ESSER | | | 25-Aug-21 | \$196.19 | 100% | | Student schoolw | Good | 2-Sep-21 | | | | | | | | |
| Chromebook 310UCM41F3 | ESSER | | | 25-Aug-21 | \$196.19 | 100% | | Student schoolw | Good | 2-Sep-21 | | | | | | | | |
| Chromebook 310U5613F3 | ESSER | | | 25-Aug-21 | \$196.19 | 100% | | Student schoolw | Good | 2-Sep-21 | | | | | | | | |
| Chromebook 310U2781F3 | ESSER | | | 25-Aug-21 | \$196.19 | 100% | | Student schoolw | Good | 2-Sep-21 | | | | | | | | |
| Chromebook 310UH673F3 | ESSER | | | 25-Aug-21 | \$196.19 | 100% | | Student schoolw | Good | 2-Sep-21 | | | | | | | | |
| Chromebook 310U6853F3 | ESSER | | | 25-Aug-21 | \$196.19 | 100% | | Student schoolw | Good | 2-Sep-21 | | | | | | | | |
| Chromebook 310U47X7F3 | ESSER | | | 25-Aug-21 | \$196.19 | 100% | | Student schoolw | Good | 2-Sep-21 | | | | | | | | |
| Chromebook 310U4318F3 | ESSER | | | 25-Aug-21 | \$196.19 | 100% | | Student schoolw | Good | 2-Sep-21 | | | | | | | | |
| Chromebook 310U8L31F3 | ESSER | | | 25-Aug-21 | \$196.19 | 100% | | Student schoolw | Good | 2-Sep-21 | | | | | | | | |
| Chromebook 310U12H4F3 | ESSER | | | 25-Aug-21 | \$196.19 | 100% | | Student schoolw | Good | 2-Sep-21 | | | | | | | | |
| Chromebook 310UGP28F3 | ESSER | | | 25-Aug-21 | \$196.19 | 100% | | Student schoolw | Good | 2-Sep-21 | | | | | | | | |
| Chromebook 310U3999F3 | ESSER | | | 25-Aug-21 | \$196.19 | 100% | | Student schoolw | Good | 2-Sep-21 | | | | | | | | |
| Chromebook 310UFLX3F3 | ESSER | | | 25-Aug-21 | \$196.19 | 100% | | Student schoolw | Good | 2-Sep-21 | | | | | | | | |
| Chromebook 310U1999F3 | ESSER | | | 25-Aug-21 | \$196.19 | 100% | | Student schoolw | Good | 2-Sep-21 | | | | | | | | |

ESSER Monitoring| 17



Financial Management System

USE OF FUNDS FOR [REDACTED] BY FISCAL YEAR BY ESSER FUND CODE											
Fund Description	FISCAL YEAR FUNDS EXPENDED	ESSER I			ESSER II			ESSER III ARP			
		FLOW THROUGH FT	State Set-Aside SEL	State Set-Aside LMS	State Set-Aside Reserve	Flow Through (FT)	Flow Through (FT)	Learning Loss (LL)	HCY Homeless		
Fund #		252			254			250			
Sub-Fund#		286			254			250			
Performance Period		8/13/2020 - 9/30/2022			1/1/2021 - 9/30/2023			3/24/2021 - 9/30/2024			
GIA Due Date		12/29/2022 5pm MT			12/29/2023 5pm MT			12/29/2024 5pm MT			
Fiscal Years Affected		FY 2020, FY 2021, FY 2022			FY 2021, FY 2022, FY 2023			FY 2021, FY 2022, FY 2023, FY 2024			
Original Allocation		N00033918	\$1,007,009.00	N00034902	\$21,321.00	N00034208	\$89,269.00	N00039436	\$19,687.00	N00040908	\$4,830,209.00
Additional Allocations (1)		N00036568	\$6,758.00	N00037479	\$127.00	N00037508	\$467.00	N00040880	\$1,925,405.00	N00042529	\$2,414,742.00
Additional Allocations (2)		N00048337	\$1,041.05	N00048370	\$190.00	N00048803	\$3,147.00	N00044219	\$14,318.00	N00044279	\$25,407.00
Additional Allocations (3)						N00048895	\$2,606.00			N00044120	\$6,351.00
Additional Allocations (4)											
TOTAL ALLOCATION			\$1,014,808.05		\$21,638.00		\$95,489.00		\$19,687.00		\$4,046,537.00
											\$7,270,358.00
											\$1,817,589.00
											\$38,818.00
TOTAL EXPENSES	FY 2021		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
GRA REQUESTS	FY 2021	GIA REC # 80366 Salary: 103666 P Service: 11024 Supply/Mat: 110461 Cap Exp: 45725 FD: 10845	\$1,013,767.00		\$21,448.00		\$88,630.00		\$0.00		\$851,633.00
GRA REQUESTS	FY 2021										\$0.00
TOTAL EXPENSES	FY 2021		\$1,013,767.00		\$21,448.00		\$88,630.00		\$0.00		\$0.00
BALANCE REMAINING			\$1,041.05		\$190.00		\$6,859.00		\$19,687.00		\$1,817,589.00
GRA REQUESTS	FY 2022	GIA REC #40000 Supply/Mat: 100	\$190.00	GIA REC #40000 P SERVICE: 10000	\$1,106.00	GIA REC #40000 Supply/Mat: 10000 FD: 10000	\$19,687.00	GIA REC #40000 Supply/Mat: 10000 FD: 10000	\$2,139,075.14	GIA REC #40000 Supply/Mat: 10000 FD: 10000	\$55,321.84
GRA REQUESTS	FY 2022										\$167,915.22
											\$26,509.21
TOTAL EXPENSES	FY 2022		\$0.00		\$1,147.00		\$19,687.00		\$78,958.75		\$53,450.00
BALANCE REMAINING			\$1,041.05								\$1,817,589.00

Select: All, None

Name

Select: All, None

- ☐ Demonstration of Compliance.pdf
- ☐ ESSER III_250_12_30_22.pdf
- ☐ ESSER II_254_12_30_22.pdf
- ☐ ESSER II_254_6_30_22.pdf
- ☐ ESSER I_252_12_30_22.pdf
- ☐ ESSER I_252_6_30_21.pdf
- ☐ ESSER I_252_6_30_22.pdf

- Include financial management procedures/policies.
- ESSER funds must be tracked separately using separate fund codes.

Name	Size	Type	Modified
Demonstration of Compliance.pdf	49.85 KB	pdf File	2023-01-04 08:16:32
ESSER III_250_12_30_22.pdf	93.63 KB	pdf File	2023-01-04 08:19:05
ESSER II_254_12_30_22.pdf	59.21 KB	pdf File	2023-01-04 08:18:56
ESSER II_254_6_30_22.pdf	90.86 KB	pdf File	2023-01-04 08:19:01
ESSER I_252_12_30_22.pdf	54.84 KB	pdf File	2023-01-04 08:19:10
ESSER I_252_6_30_21.pdf	114.47 KB	pdf File	2023-01-04 08:19:16
ESSER I_252_6_30_22.pdf	72.13 KB	pdf File	2023-01-04 08:19:13



Time and Effort

- Provide written procedures and examples for documenting time and effort.

Personnel Activity Report

Employee: [REDACTED] Position: Custodian

Reporting Period: 06-2022 to 08-2022

Cost objective (program activity)	Fund Code-Program Function Code	Program	Distribution of Time (percentage or hours)
<u>ESSER II</u>	<u>054</u>	<u>ESSER II</u>	<u>1.0 FTE</u>

Use additional lines, as needed for sick leave, vacation, etc.

Employee's Signature: [REDACTED] Date: 8-16-22

I hereby certify this report is an accurate representation of the total activity expended during the period indicated.

Time Distribution Records must be maintained for all employees whose salaries are paid in whole or in part with Federal funds, 200.430(i)(1). The type of documentation depends on how many "cost objectives" the employee worked. These cost objectives must be connected to the employee's salary source.

Current Personnel Activity Report (PAR) Requirements

- For employees who work on multiple cost objectives (more than one Federal award or a Federal award and a non-Federal award):
 - a. Must complete a personnel activity report (PAR)
 - b. PAR must be completed after the work has been performed
 - c. The PAR must account for the total activity (not just one Federal cost objective) and include each cost objective (i.e. Schoolwide Program) and fund code (i.e. 251)
 - d. PAR must be signed by the employee
 - e. PAR must be completed at least monthly and coincide with one of more pay periods

^e Minimus Benefit (recommendation): Up to 5% of an employee's time may be worked on another cost objective, and this limited work does not need to be captured in time and effort records. However, the work performed on these limited duties cannot deprive the benefit from the intended beneficiaries (Brusti; Manasevit, NASTID 2014).

Idaho Department of Education

Federal Funds Semi-Annual Certification Form

Date August 2022

This is to certify that the following individuals have worked 100% of their time during for hours related to Jump Start Summer School Learning Loss (08/01/22-08/19/2022)

Federally Funded Area ESSER-III Learning Loss

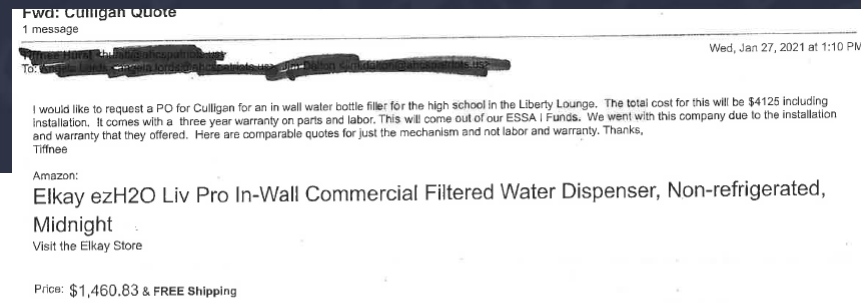
Position	Printed Name	Signature
Teacher	[REDACTED]	[REDACTED]
Teacher	[REDACTED]	[REDACTED]
Teacher-aide	[REDACTED]	[REDACTED]
Paraprofessional	[REDACTED]	[REDACTED]
Paraprofessional	[REDACTED]	[REDACTED]
Paraprofessional	[REDACTED]	[REDACTED]
Paraprofessional	[REDACTED]	[REDACTED]

I HAVE FULL KNOWLEDGE OF 100% OF THESE ACTIVITIES

Superintendent's Name (printed)

Superintendent's Signature

- Documentation should support the internal policy/procedures for each type of procurement used.



PURCHASE ORDER		
P.O. Number	21-158	
Date	1/28/21	
To:	Ship To:	
Vendor: <u>Gulligan</u>	[REDACTED]	
#N/A	#N/A	
#N/A	#N/A	
Attention:	#N/A	
Phone:	#N/A	
Fax:	#N/A	

QTY	ITEM #	DESCRIPTION	Unit Price	Total	IFARMS/ACCOUNT	Account lookup
1	Elkay ezH2O Liv Pro In-Wall Commerical Filtered Water Disp		\$ 4,125.00	\$4,125.00	252-512500	
0			\$ -	\$ -		
0			\$ -	\$ -		
0			\$ -	\$ -		
0			\$ -	\$ -		
0			\$ -	\$ -		
0			\$ -	\$ -		
0			\$ -	\$ -		
0			\$ -	\$ -		
0			\$ -	\$ -		
0		Tax	\$ -	\$ -		

Prince Hurst
 American Heritage Charter School
 1736 S 35th W
 Idaho Falls, Idaho
 83402

~~_____~~
Gibbs,

I checked with [redacted] and he said we would honor the quote from last year. Again, with COVID 19 delivery may be somewhat delayed but we can usually get these within 2 weeks from date. Please call with any questions.

Thank you!

Mark

1 In-wall El Kay Touchless Bottle Filler

~~4125.00~~ ea

10/01/2021 1.00 WATER FOUNTAINS

Dear Valued Customer, we have moved to 433 May Street,
Thank you for your business!

ACCOUNTING DEPARTMENT WATER FOUNTAIN SERVICE COMPANY			
FINANCIAL CHARGE SUMMARY		BALANCE SHEET	
NEW	FINANCIAL CHARGE	AMOUNT DUE	DATE
0	1.75	21.00	NOV 15
0	1.75	21.00	PERIOD 0.50
0-30	31-60	61-90	OVER 90
4125.00	0.00	0.00	0.00

CULLIGAN WATER CONDITIONING
433 MAY STREET
IDAMO FALLS, ID 83401

(208) 522-2500
SERVICE ADDRESS

SOFT WATER
SAVES YOU MONEY

STATEMENT DATE	ACCOUNT
----------------	---------

PREVIOUS BALANCE:		\$0.00
DATE	AMOUNT	BALANCE
10/1/21	4125.00	4125.00
Idaho Falls, ID 83401.		
Balance Due		\$4125.00

90		Next Deliveries:	
0.00			
		SOFT WATER SAVES YOU MONEY	
STATEMENT DATE	ACCOUNT NUMBER	NAME	



Ethical Transparency

FINANCIAL MANAGEMENT

7225

Financial Fraud and Theft Prevention

All Charter School employees, Board Members, consultants, vendors, contractors, and other parties maintaining a business relationship with the School shall act with integrity and due diligence in matters involving School fiscal resources.

The Executive Director or designee shall be responsible for developing internal controls designed to prevent and detect fraud, financial impropriety, and fiscal irregularities within the School. Every member of the School's administrative team shall be alert for any indication of fraud, financial impropriety, or irregularity within his or her areas of responsibility.

The Executive Director or designee shall investigate reports of fraudulent activity in a manner that protects the confidentiality of the parties and the facts. All employees involved in the investigation shall be advised to keep information about the investigation confidential. While investigating and responding to the financial fraud allegations, the Executive Director or designee or Chair of the Board will give priority to avoiding possible retaliation or reprisals.

Staff Responsibilities

Any employee who suspects that financial fraud, impropriety, or irregularity has occurred shall immediately report those suspicions to their immediate supervisor and/or the Executive Director or designee who shall have the primary responsibility for initiating necessary investigations. Additionally, the Executive Director or designee shall coordinate investigative efforts with the Charter School's legal counsel, auditing firm, and other internal or external departments and agencies, including the county prosecutor's office and law enforcement officials, as the Executive Director or designee may deem appropriate.

An employee who believes they have suffered reprisal, retaliation, or discrimination for a report under this policy shall report the incident(s) to the Executive Director or designee. The Board will attempt to ensure that no employee who makes such a report will suffer any form of reprisal, retaliation, or discrimination for making the report. Employees are prohibited from preventing or interfering with those who make good faith disclosures of misconduct. This policy shall not apply when an employee knowingly makes a false report. In the event the concern or complaint involves the Executive Director, the concern shall be brought to the attention of the Chair of the Board who is hereby empowered to contact the Charter School's legal counsel, auditing firm, and any other agency to investigate the concern or complaint.

Definition

limited to:

1. Behaving in a dishonest or false manner in relation to Charter School assets, including theft of funds, securities, supplies, or other School properties;
2. Forging or altering financial documents or accounts illegally or without proper authorization;
3. Improper handling or reporting of financial transactions;
4. Personally profiting as a result of insider knowledge;
5. Disregarding confidentiality safeguards concerning financial information;
6. Violating Board conflict of interest policies; and
7. Mishandling (destroying, removing, or misusing) financial records of School assets.

Internal Controls

The following internal controls shall be a regular practice of the Charter School in an effort to prevent the possibility of fraud:

1. **Budgetary Transfers:** The transfer of appropriations is important for the Executive Director or designee, purchasing agent, business official, and treasurer, and all should have written confirmation of the information. The purchasing agent shall be apprised if the transfer has been approved, the treasurer shall document it and the business official shall record it;
2. **Treasurer's Receipts:** The treasurer should have receipts and numbered duplicates for everything paid out in his or her custody;
3. **Checks:** The treasurer shall keep personal custody of any signature stamps and maintain a log for every check written;
4. **Audit:** An individual not connected to the business office should audit the check register regularly;
5. **Conduct Background Checks on Potential Business Office Employees:** Check all possible references, not just those offered, and perform criminal background checks on key business officials and other warranted positions; and
6. Segregate functions within the business office so as to avoid the opportunity for fraud without collusion.

Policy History:

Adopted on: October 20, 202

Revised on:

- Procedures to identify fraud or bribery, conflict of interest, and parties that have been debarred or otherwise ineligible from participation in federal assistance programs or activities.



Internal Controls

- Written procedures for payment systems.
- Provide single audit findings for ESSER funds since 2019-2020.

Internal Controls

The following internal controls shall be a regular practice of the Charter School in an effort to prevent the possibility of fraud:

1. **Budgetary Transfers:** The transfer of appropriations is important for the Executive Director or designee, purchasing agent, business official, and treasurer, and all should have written confirmation of the information. The purchasing agent shall be apprised if the transfer has been approved, the treasurer shall document it and the business official shall record it;
2. **Treasurer's Receipts:** The treasurer should have receipts and numbered duplicates for everything paid out in his or her custody;
3. **Checks:** The treasurer shall keep personal custody of any signature stamps and maintain a log for every check written;
4. **Audit:** An individual not connected to the business office should audit the check register regularly;

	Size	File Type	Created	
<input type="checkbox"/> Cost Principles & Indirect Costs.pdf	135.73 KB	pdf File	2022-10-13 21:41:04	Check all checks on key
<input type="checkbox"/> ESSER Audit Findings 2020.pdf	117.56 KB	pdf File	2023-02-10 13:43:36	
<input type="checkbox"/> ESSER Audit Findings 2021.pdf	117.65 KB	pdf File	2023-02-10 13:43:35	fraud without
<input type="checkbox"/> ESSER Audit Findings 2022.pdf	23.54 KB	pdf File	2023-02-10 13:43:35	
<input type="checkbox"/> Internal Controls.pdf	147.76 KB	pdf File	2022-10-13 21:41:05	

Indirect Costs



• Expenditure detail report by job class code and object code.

2020-2021 Indirect Cost Rate Calculation Worksheet							
School District / Charter School: ██████████							
Funds 100-600	Total Expenditures	Total Excluded Expenditures	Net Expend. (after exclusions)	Restricted Indirect Expenditures	Restricted Direct Expenditures	Unrestricted Indirect Expenditures	Unrestricted Direct Expenditures
512 Elementary School Program	57,830,822	-	57,830,822	-	57,830,822	-	57,830,822
515 Secondary School Program	57,428,920	-	57,428,920	-	57,428,920	-	57,428,920
517 Alternative School Program	3,517,321	-	3,517,321	-	3,517,321	-	3,517,321
519 Vocational-Technical Program	2,523,039	-	2,523,039	-	2,523,039	-	2,523,039
521 Special Education Program	23,184,297	-	23,184,297	-	23,184,297	-	23,184,297
522 Special Education Preschool Program	1,218,019	-	1,218,019	-	1,218,019	-	1,218,019
524 Gifted & Talented Program	2,435,330	-	2,435,330	-	2,435,330	-	2,435,330
531 Interscholastic Program	2,056,500	-	2,056,500	-	2,056,500	-	2,056,500
532 School Activity Program	704,647	-	704,647	-	704,647	-	704,647
541 Summer School Program	597,928	-	597,928	-	597,928	-	597,928
542 Adult School Program	-	-	-	-	-	-	-
546 Detention Center Program	271,513	-	271,513	-	271,513	-	271,513
611 Attendance - Guidance - Health Program	10,636,918	-	10,636,918	-	10,636,918	-	10,636,918
616 Special Education Support Services Program	9,336,137	-	9,336,137	-	9,336,137	-	9,336,137
621 Instruction-Improvement Program	7,519,223	-	7,519,223	-	7,519,223	-	7,519,223
622 Educational Media Program	3,425,183	-	3,425,183	-	3,425,183	-	3,425,183
623 Instruction-Related Technology Program	6,403,813	-	6,403,813	-	6,403,813	-	6,403,813
631 Board of Education Program	504,181	-	504,181	-	504,181	-	504,181
632 District Administration Program	690,869	-	690,869	-	690,869	965.99	690,869
641 School Administration Program	14,238,465	-	14,238,465	-	14,238,465	-	14,238,465
651 Business Operation Program	2,240,927	-	2,240,927	2,240,917	-	2,240,527	-
655 Central Service Program	876,120	-	876,120	875,282	-	875,120	-
656 Administrative Technology Service	1,084,169	-	1,084,169	1,084,169	-	1,084,169	-
661 Buildings - Care Program (Custodial)	12,667,926	-	12,667,926	-	12,667,926	-	12,667,926
663 Maintenance - Non-Student Occupied	25,022	-	25,022	-	25,022	-	25,022
664 Maintenance - Student-Occupied Buildings	13,095,370	3,387,061	9,708,309	-	9,708,309	-	9,708,309
665 Maintenance - Grounds	1,419,846	-	1,419,846	-	1,419,846	-	1,419,846
667 Security Program	1,381,869	-	1,381,869	-	1,381,869	-	1,381,869
681 Pupil-To-School Transportation Program	7,914,237	-	7,914,237	-	7,914,237	-	7,914,237
682 Pupil-Activity Transportation Program	457,326	-	457,326	-	457,326	-	457,326
683 General Transportation Program	-	-	-	-	-	-	-
691 Other Support Services Program	-	-	-	-	-	-	-
710 Child Nutrition Program	11,463,045	4,977,763	6,485,282	-	6,485,282	-	6,485,282
720 Community Services Program	1,632,403	-	1,632,403	-	1,632,403	-	1,632,403
730 Enterprise Operations Program	-	-	-	-	-	-	-
810 Capital Assets - Student-Occupied (Qualifying Expd)	48,160,870	48,160,870	-	-	-	-	-
811 Capital Assets - Non-Student Occupied (& Student-Occupied Bldg Non-Qualifying Expd)	1,659,534	1,659,534	-	-	-	-	-
911 Debt Services Program - Principal	7,170,000	-	7,170,000	-	-	-	-
912 Debt Services Program - Interest	6,087,800	-	6,087,800	-	-	-	-
913 Debt Services Program - Refunded Debt	-	-	-	-	-	-	-
Combined Total:	321,569,589	71,443,028	250,126,561	3,901,216	246,225,345	29,795,057	220,331,504
Adjustments and Reclassifications:							
Terminal Leave Costs - 632 District Admin.							
Terminal Leave Costs - 651-656 Heads of Components							
Terminal Leave Costs - All Other							
Post Retirement Health Benefits (PRHB)							
Sub-awards/sub-contracts exceeding \$25,000							
Fcn 632 Expenditures s/b Coded to Fcn 651-656							
Fcn 632 Expd s/b Coded to other than Fcn 651-656, 632							
Fcn 651-656 Heads of Components Costs							
Total	321,569,589	71,443,028	250,126,561	4,353,681	245,955,140	29,795,057	220,331,744
Indirect Cost Rate				1.69%			13.52%

A	B	C	D	E	F	G	H	I	J	K	L	M		
		TOTAL YTD EXPENDITUR ES	LESS FOOD	LESS CAPITAL EXPENDITUR	NET EXPENDITURES	RATE	TOTAL AMOUNT	PREVIOUS AMOUNT	ACCOUNT CODE	AMOUNT				
											DEBIT	CREDIT		
PROGRAMS:														
290	FOOD SERV	366,395.02	103,984.70	0.00	262,410.32	1.60%	4,198.57	0.00	00000290	60004	4,198.57			
GRANTS:														
244	STATE ESL (LEP)	10,064.91			10,064.91	1.60%	161.04	0.00	00000244	60004	161.04			
251	TITLE I-A BASIC	40,673.77			40,673.77	1.60%	650.78	0.00	00000251	60004	650.78			
251	TITLE I CSI UP	4,319.12			4,319.12	1.60%	69.11	0.00	00000251	60004	69.11			
252	CARES ACT - ESSERF	0.00			0.00	12.83%	0.00	0.00	00000255	60004	0.00			
252	CARES ACT - ESSERF LMS	0.00			0.00	12.83%	0.00	0.00	00000255	60004	0.00			
252	CARES ACT - ESSERF SOCIAL AND EMOTIAL	0.00			0.00	12.83%	0.00	0.00	00000255	60004	0.00			
257	IDEA PART B SCHOOL AGE	127,831.57	0.00	0.00	127,831.57	1.60%	2,045.31	0.00	00000257	60004	2,045.31			
258	IDEA PART B PRESCHOOL	641.45			641.45	1.60%	10.26	0.00	00000258	60004	10.26			
261	TITLE IV-A STUDENT	5,762.94			5,762.94	1.60%	92.21	0.00	00000261	60004	92.21			
271	TITLE II-A TEACHER QUALITY	9,771.02			9,771.02	1.60%	156.34	0.00	00000271	60004	156.34			
289	HOMELESS CHILDREN (McKINNEY VENTO)	7,722.33			7,722.33	1.60%	123.56	0.00	00000289	60004	123.56			
100	INDIRECT COST ACCOUNT								00000100	46011		11,276.59		
TOTALS											11,276.59	11,276.59		
October 2022	September 2022	AUGUST 2022	June 2022	May 2022	April 2022	March 2022	February 2022	January 2022	December 2021	November 2021	October 2021	September 2021	August 2021	...
Average: 46165.87813 Count: 10 Sum: 369327.025 Display Settings														



New Construction/Renovation- Davis Bacon

U.S. Department of Labor
Wage and Hour Division

PAYROLL
(For Contractor's Optional Use; See Instructions at www.dol.gov/whd/forms/wh347instr.htm)
Persons are not required to respond to the collection of information unless it displays a currently valid OMB control number.

NAME OF CONTRACTOR ☒ OR SUBCONTRACTOR ☐
ROCKY MOUNTAIN BOILER INC.

ADDRESS P.O. BOX 2529
IDAHO FALLS, ID 83402

OMB No. 1235-0008
Expires 07/31/2024

PAYROLL NO. 1

FOR WEEK ENDING 11/04/2021

PROJECT AND LOCATION HIGH SCHOOL BOILER REPLACEMENT

PROJECT OR CONTRACT NO.

(A) NAME AND INDIVIDUAL IDENTIFYING NUMBER (e.g., LAST FOUR DIGITS OF SOCIAL SECURITY NUMBER OF EMPLOYER)	(B) WORK CLASSIFICATION	(C) HOURS WORKED EACH DAY	(D) DAY AND DATE							(E) TOTAL HOURS	(F) RATE OF PAY	(G) GROSS AMOUNT EARNED	(H) DEDUCTIONS					(I) NET WAGES PAID FOR WEEK
			F	S	S	M	T	W	T				FICA	WITH- HOLDING TAX	OTHER	TOTAL DEDUCTIONS		
██████████	PLUMBER	0									7.39	13.56						
██████████	PLUMBER	0									7.39	13.52						
██████████	PLUMBER	4									8.00	13.76	\$17.08			\$6.70	\$23.78	\$199.50
██████████	LABORER	0										\$36.61						
██████████	LABORER	0									3.00	\$36.61	\$53.31	\$2.00		\$5.50	\$60.81	\$283.18
██████████	PLUMBER	0																

While completion of Form WH-347 is optional, it is mandatory for covered contractors and subcontractors performing work on Federally financed or assisted construction contracts to respond to the information collection contained in 29 C.F.R. §§ 5.2, 5.6(a). The Covered Act (29 U.S.C. § 5145) requires contractors and subcontractors performing work on Federally financed or assisted construction contracts to submit weekly a statement with respect to the wages paid each employee during the preceding week. U.S. Department of Labor (DOL) regulations at 29 C.F.R. § 5.6(a)(2)(ii) require contractors to submit weekly a copy of all payrolls to the Federal agency contracting for or financing the construction project, accompanied by a signed "Statement of Compliance" indicating that the payrolls are correct and complete and that each laborer or mechanic has been paid not less than the proper Davis-Bacon prevailing wage rate for the work performed. DOL and Federal contracting agencies receiving the information review the information to determine that employees have received legally required wages and fringe benefits.

Public Reading Statement
We estimate that it will take an average of 15 minutes to complete this collection, including time for reviewing instructions, searching existing data sources, gathering and reviewing the data needed, and completing and reviewing the collection of information. If you have any comments regarding this estimate or any other aspect of this collection, including suggestions for reducing this burden, send them to the Administrator, Wage and Hour Division, U.S. Department of Labor, Room 3303, 200 Constitution Avenue, N.W., Washington, D.C. 20210.



- Provide a capital expenditure form for any new building/construction/remodel/renovation projects .
 - [ESSER Request for Capital Expenditures Form \(CEF\) \(jotform.com\)](#)
 - Please also provide a narrative stating the process the LEA completed for any major renovation or remodel project (include CEF, compliance with Davis Bacon Act, how the project was completed/how it will be completed, any other details, etc.)
- Weekly pay statements are required.
- [Davis-Bacon and Related Acts | U.S. Department of Labor \(dol.gov\)](#)

ESSER Request for Capital Expenditures Form (CEF)

Prior Approval from the SDE is required for all Capital Expenditures (2 CFR §200.439)

General ESSER Spending Considerations

All activities supported with ESSER funds must relate to preventing, preparing for, and responding to COVID-19. ESSER funds do not contain a supplement not supplant requirement. ESSER I and ESSER II funds can be spent on the same activities. ESSER I, II, and III may be used for capital expenditures with prior approval from the SDE.

ESSER funds are governed by the Uniform Grant Guidance (UGG) and the Education Department General Administrative Regulations (EDGAR). Among other requirements, all capital expenses paid with ESSER funds must be necessary and reasonable under the circumstances (2 CFR §200.403; 2 CFR §200.404) and be pre-approved by the SDE in writing (§200.439).

Capital expenditures are expenses used to acquire capital assets or expenditures to make additions, improvement, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life

New Construction/Renovation Example



Name	Size	Type	Modified
1 - SDE Approval - [REDACTED] HVAC.pdf	113.97 KB	pdf File	2022-12-14 12:20:00
10 - Insurance Certificate for [REDACTED] HVAC.pdf	187.04 KB	pdf File	2022-12-14 12:20:00
11 - Affidavit Concerning Taxes - [REDACTED] HVAC.pdf	50.93 KB	pdf File	2022-12-14 12:20:00
12 - Asbestos Notification - [REDACTED] HVAC.pdf	67 KB	pdf File	2022-12-14 12:20:01
13 - Notice to Proceed for [REDACTED] HVAC.pdf	39.05 KB	pdf File	2022-12-14 12:20:01
14 - Purchase Order for [REDACTED] HVAC.pdf	66.54 KB	pdf File	2022-12-14 12:20:01
15 - Additional Work Change Order for [REDACTED] HVAC.pdf	216.81 KB	pdf File	2022-12-14 12:20:01
16 - Funding Source Change Order for [REDACTED] HVAC.pdf	102.76 KB	pdf File	2022-12-14 12:20:01
17 - Bid Recommendation to Board for [REDACTED] HVAC.pdf	355.65 KB	pdf File	2022-12-14 12:20:02
18 - Payment Request August 2022.pdf	3.54 MB	pdf File	2022-12-14 12:20:02
2 - [REDACTED] Upgrades Specifications.pdf	6.21 MB	pdf File	2022-12-14 12:20:02
3 - [REDACTED] Bid Notice.pdf	90.04 KB	pdf File	2022-12-14 12:20:02
4 - Bids Received for [REDACTED] HVAC.pdf	1 MB	pdf File	2022-12-14 12:20:03
5 - Bid Recommendation [REDACTED] HVAC.pdf	31.38 KB	pdf File	2022-12-14 12:20:03
6 - Notice of Acceptance - [REDACTED] HVAC.pdf	58.1 KB	pdf File	2022-12-14 12:20:03
7 - Contract for [REDACTED] HVAC.pdf	276.64 KB	pdf File	2022-12-14 12:20:03
8 - Attachments to Contract for [REDACTED] HVAC.pdf	0.9 MB	pdf File	2022-12-14 12:20:03
9 - Performance and Payment Bonds for [REDACTED] HVAC.pdf	0.55 MB	pdf File	2022-12-14 12:20:04
BIDDER CERTIFICATION FORM 8.pdf	176.38 KB	pdf File	2022-12-14 12:19:58
[REDACTED] -10-2022 - HVAC.pdf	80.25 KB	pdf File	2022-12-14 12:19:59
[REDACTED] School Emergency Intercom System - Approved-10-04-2022.pdf	81.88 KB	pdf File	2022-12-14 12:19:59
DTEC Outdoor Classroom-06-27-2022.pdf	75.92 KB	pdf File	2022-12-14 12:19:59
ESSER Request CEF for HVAC \$400,000.pdf	77.95 KB	pdf File	2022-12-14 12:19:59
[REDACTED] Windows Approval-06-16-2022.pdf	76.67 KB	pdf File	2022-12-14 12:19:59
HVAC [REDACTED] Pro-Tech 09-28-2022.pdf	71.76 KB	pdf File	2022-12-14 12:19:59
[REDACTED] Windows.pdf	76.78 KB	pdf File	2022-12-14 12:20:00
Policy 7320 Purchasing.pdf	66.64 KB	pdf File	2022-12-14 12:20:00

What to expect after uploading ESSER documentation



- Reviewers will go through your documentation
- You will receive an email from me with any quick fixes and/or ESSER findings report
- Please be aware of the due date for quick fixes and/or action plan report
- An exit report will be sent to the superintendent and business manager



ESSER Monitoring Tips



- Cambridge-We created Google Drive folders for each area and tried to gather everything we needed for each area. When it came time to submit, my business manager was able to just upload directly from the folder.
- Challis-Make sure you have different revenue codes for all funds (learning loss separated from discretionary) and that all expenditures are clearly matched with the correct ESSER reimbursement.
- American Falls- Start early and review the items needed. Once that is done begin assembling the items into a "Monitoring" folder for easy access. Label them to coordinate with the question.
- St. Marie's-Thank you for all the work you put in to make the ESSER monitoring process manageable for us. I used your power point with instructions to gather all the information needed. It was a little overwhelming at first, but I just started to go thru your presentation page by page, placing documents in folders as completed.
- Moscow- Internally, in my district, I would break down each monitoring tool section into folders (creating a shared document) and determine who would be the best to upload answers/documents. Then in an email, communicate what is needed, who is assigned and link to the shared folders which would contain the questions per section. It would help me stay better organized and involve the stakeholders in my district a bit better. It was a lot of information to upload and many different staff members played a role in this district, perhaps due to size. A smaller district may not run into the massiveness of the communication, document uploads and document findings and creations. I found that emailing was all well and good, but it was hard to keep track of who I was emailing, what I had received and had not received.

Protect Coronavirus Relief Funds from Fraud and Abuse



<https://www2.ed.gov/about/offices/list/oig/disasterrecovery.html>

Or call 1.800.MISUSED (1.800.647.8733)

Contact Information



Katie Watkins | ESSER Monitoring Coordinator/Equitable Services Ombudsman

Idaho State Department of Education

650 W State Street, Boise, ID 83702

208.332.6959

kwatkins@sde.idaho.gov

www.sde.idaho.gov



Idaho State Department of Education

DEBBIE CRITCHFIELD, SUPERINTENDENT OF PUBLIC INSTRUCTION