



Idaho Department
of Education

ESSER Monitoring 2024-2025

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Aaron Kennedy, ESSER Data & Collection



CFR § 200.332(d)

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.



ESSER Funds

- 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

Monitoring Site

Federal Programs

The Federal Programs department meets regulations 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 and improving the academic success of students who are struggling and at-risk so they meet state academic standards.

HIGHLIGHTS



Resource Files

General Files

- 2024-2025 Federal Programs LEAS to be Monitored
- 2024-2025 Self-Assessment for LEAS
- Inventory Template
- Risk Assessment
- Staff Breakdowns Spreadsheet Sample
- Staff Position Funding Sample

Improvement Programs (Title I-A)

- Interventions +
- Technical Assistance Resources +

English Language Learners (Title III)

- Interventions +

Migrant Education (Title I-C)

- Interventions +

ESSER

- Resources +

ESSER

Resources -

- 2024-2025 ESSER Monitoring Timeline
- 2024-2025 ESSER Tool for LEAs
- ESSER Monitoring 2024-2025
- ESSER Monitoring 2023-2024
- ESSER Monitoring 2022-2023
- ESSER Procedure Manual
- Group 1 ESSER Monitoring
- Group 2 ESSER Monitoring

ESSER Monitoring

ESSER Documents

Resources

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



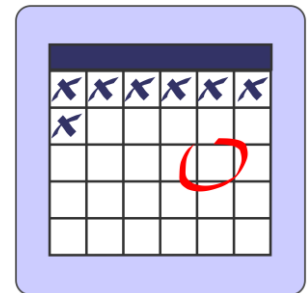
ESSER Monitoring Timeline

GROUP 1

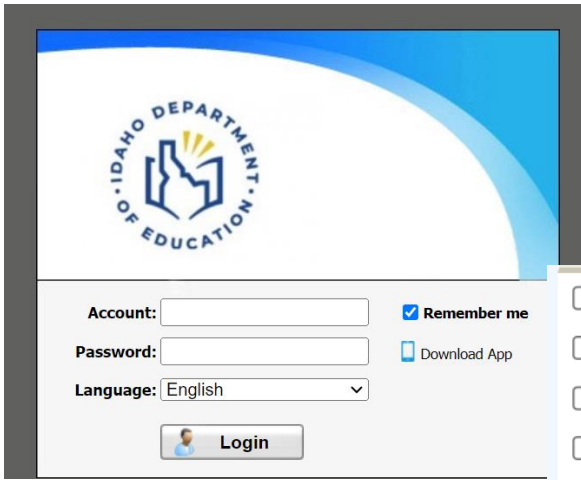
October 11, 2024- Deadline to upload ESSER documents to SFTP site.

October 14, 2024 thru December 13, 2024- Contractors/coordinators review uploaded ESSER documents. Findings/quick fixes will be returned immediately after review.

February 7, 2025- Due date for LEA's to return action plan and/or quick fixes for ESSER monitoring.



SFTP Website



The screenshot shows the login interface for the SFTP website. At the top left is the Idaho Department of Education logo. Below it are input fields for 'Account:', 'Password:', and 'Language:' (set to English). There are checkboxes for 'Remember me' and a 'Download App' button. A 'Login' button is at the bottom.

- 20% Set-Aside
- ARP Plan
- Equitable Services- Funds
- Equitable Services-Consultation
- Ethical Transparency
- Financial Management System
- Indirect Costs
- Internal Controls
- New Construction-Renovation
- Procurement
- Property Equipment-Inventory
- Safe Return Plan
- Time and Effort
- Use of Funds

- Account: work email address
- Password: ChangeMe1
- LEAs will upload documentation to the SFTP site:
<https://sftp.sde.idaho.gov/main.html> > ESSER > LEA > 14 folders

- CEF
- ESSER I
- ESSER II
- ESSER III



ESSER Monitoring



ESSER Monitoring Tool

The ESSER monitoring tool has been revised make sure you are using the updated tool.

|| 2024-2025 Idaho ESSER Monitoring Tool LEAs

LEA Name and Number: _____

Date of Program Review: _____

LEA Superintendent/Administrator: _____

Business Manager: _____

IDE Team: _____

ESSER Monitoring Tool cont.



INDIRECT COSTS

Citation	Supporting Documents and Resources	Comments
<p>2 C.F.R. 200.412</p> <p><i>There is no universal rule for classifying certain costs as either direct or indirect (F&A) under every accounting system. A cost may be direct with respect to some specific service or function, but indirect with respect to the Federal award or other final cost objective. Therefore, it is essential that each item of cost incurred for the same purpose be treated consistently in like circumstances either as a direct or an indirect (F&A) cost in order to avoid possible double-charging of Federal awards.</i></p> <p><i>Items of cost which are included in a negotiated Indirect Cost Rate base, cannot also be charged to a federal award as a direct cost, as this would result in 'double dipping'.</i></p>	<p>Demonstration of Compliance</p> <ul style="list-style-type: none"> • Expenditure detail by job class code and object code. • Expenses included in general costs, review of calculation of ICR to ensure no administrative costs used to calculate ICR, are also charged as direct costs to award. • Calculating based on actual expenditures vs. allocation, review of calculation. • LEA provide a statement if indirect costs does not apply to LEA. 	

Programs

ESSER Monitoring Tool

Safe Return Plan



Blackfoot Charter Community Learning Center
School Year 2024-2025 Safe Return to In-Person Instruction
Plan



LEA ARP ESSER Plan – Use of Funds Template

Having an LEA ARP ESSER Plan is a condition of receiving ARP ESSER funds for each LEA.

Instructions: Complete this plan template by engaging in meaningful consultation with stakeholders, as identified in the assurances below, and by giving the public an opportunity to provide input in the development of this plan. Email this completed and signed plan, or a Plan developed by the LEA that includes all requirements, to Lisa at jenglish@sde.idaho.gov by October 1, 2021.

LEA # and Name:
Website link to the LEA's ARP ESSER Plan – Use of Funds: www.tjcs.org

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.

_____) has developed this plan and will post to its website to provide broad dissemination so that community-at-large stakeholders, as well as stakeholders which include Parents/guardians, staff and students and parents have access to this plan at an easily accessible site. _____ primary form of communication is through Monday Notes which are sent out to students, parents and staff, or by hard copy sent home with students on Monday. Additionally, a hard copy of the Monday Notes are posted weekly on the school bulletin board. Notice of this plan and a link to the plan will be included in Monday notes. The governing board will include this plan on its October agenda to provide the opportunity for in-person input. Board meeting agendas are posted on the school's website as well as the school bulletin board. Stakeholders are reminded of the board meeting schedule in Monday notes. Any stakeholder comments will be shared with the governing board via the Clerk of the Board.

Equitable Services- Consultation



Equitable Services

Idaho Public School Districts are required to provide equitable services to private schools students, teachers, and in some cases, other education personnel and parents under a number of the Every Student Succeeds Act (ESSA). The equitable services provision of the Every Student Succeeds Act (ESSA) are found in Section 1117 of Title I, Part A and Sections 8501-8504 of Title VIII Uniform Provisions.



20% Set-Aside



250-621310-000-000		ESSER III Cares - Learning Loss Purchased Ser	0.00	0.00		
037333 C	02/13/23	004314 PowerSchool Group LLC	2,500.00	PowerSchool Training - Florida Trip (Swanson)	02-2023	
037333 C	02/13/23	004314 PowerSchool Group LLC	2,500.00	PowerSchool Training - Florida Trip (Olson)	02-2023	
037373 C	03/01/23	004531 Boise State University	5,730.00	MEC FY23 Coaching Cooperative Course	03-2023	
037376 C	03/07/23	003916 CAPEd CU	376.25	UFLI Foundations	03-2023	
037376 C	03/07/23	004145 CAPEd CU	1,017.80	Air Travel to Florida for PS training	03-2023	
037376 C	03/07/23	004252 CAPEd CU	560.26	Hotel charges for PS training in Florida	03-2023	
037376 C	03/07/23	004252 CAPEd CU	64.00	Uber charge for PS trip in Florida	03-2023	
037476 C	04/11/23	004389 Capital Educators Federal Cred	2,016.04	Hotel Rooms for Powerschool Conference	04-2023	
037476 C	04/11/23	004389 Capital Educators Federal Cred	84.44	Luggage fees/Uber fees for Conference	04-2023	
037630 C	06/13/23	004886 WZW Commercial Flooring	44,432.00	Flooring for Classroom	06-2023	
		TOTAL PTD ACTIVITY	59,270.79*			
		TOTAL YTD ACTIVITY	59,270.79**	BALANCE	59,270.79CR	0%

"RANGE TOTALS"	PTD ACT:	59,270.79	YTD ACT:	59,270.79	BAL:	59,270.79CR	PO:	0.00
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250-621410-000-000-0		ESSER III Cares - Learning Loss Supplies/Mat	0.00	0.00		
037500 C	05/09/23	004077 Meteor Education	2,736.64	FREIGHT	05-2023	
037500 C	05/09/23	004077 Meteor Education	4,494.75	60 Student Chairs	05-2023	
037500 C	05/09/23	004077 Meteor Education	9,836.80	40 Student Desks	05-2023	
037526 C	05/15/23	004280 CAPEd CU	291.33	Hotel for Powerschool Conference - Angel	05-2023	
037526 C	05/15/23	004280 CAPEd CU	464.46	Air travel for Powerschool Conference	05-2023	
037648 C	06/14/23	004538 CAPEd CU	701.20	Travel expense for Science Education Conf.	06-2023	
037706 C	07/11/23	004597 Carrion, Angel	91.63	Airport Breakfast/lunch/dinner/snacks	07-2023	
037727 C	07/17/23	004466 CAPEd CU	147.06	Travel expenses for Powerschool Conference	07-2023	
037782 C	08/16/23	004181 CAPEd CU	972.15	Travel charge for Powerschool training - Angel	08-2023	
037848 C	09/13/23	004188 VIRCO INC.	26,069.88	Classroom desk and Chairs for Elementary	09-2023	
037972 C	11/08/23	005073 Mystery Science Inc.	4,675.00	5 yr membership for Mystery Packs	11-2023	
037991 C	11/08/23	005078 Meteor Education	10,393.00	20 student desks	11-2023	
038023 C	11/28/23	004935 American Express	123.96	Playground ball sets for afterschool program	11-2023	
038024 C	11/29/23	004715 Henderson, Army	217.25	HR3 conference training for certified staff	11-2023	
		TOTAL PTD ACTIVITY	61,205.11*			
		TOTAL YTD ACTIVITY	61,205.11**	BALANCE	61,205.11CR	0%

250 E 621000 313 000 200			INST. IMPROVE	INST. IMPROVE	PROF DEV	D.W.					
08/10/21	AP	8/9/21	TODD WHITAKER	210115	DO - PROFESSIONAL DEVELOPMENT	AUGUST	08/04/21	54749	08/10/21	11,900.00	
08/11/21	AP	8/11/21	TODD WHITAKER	210115	DO - PROFESSIONAL DEVELOPMENT/FUND CORRECTION	AUGUST	08/11/21	54749	08/11/21	-11,900.00	
					August					0.00	
09/14/21	AP	9/13/21	E.L. ACHIEVE INC	210140	DO - ELL CURRICULUM	29574	08/18/21	54808	09/14/21	4,320.80	
09/14/21	AP	9/13/21	E.L. ACHIEVE INC	210140	DO - ELL CURRICULUM	29572	08/18/21	54808	09/14/21	3,404.50	
09/14/21	AP	9/13/21	E.L. ACHIEVE INC	210140	DO - ELL CURRICULUM TRAINING	29601	08/20/21	54808	09/14/21	15,000.00	
09/14/21	AP	9/13/21	E.L. ACHIEVE INC	210140	DO - ELL CURRICULUM	29567	08/18/21	54808	09/14/21	4,419.80	
09/14/21	AP	9/13/21	E.L. ACHIEVE INC	210140	DO - ELL CURRICULUM	29569	08/18/21	54808	09/14/21	6,386.60	
09/14/21	AP	9/13/21	E.L. ACHIEVE INC	210140	DO - ELL CURRICULUM	29571	08/18/21	54808	09/14/21	16,530.80	
09/14/21	AP	9/13/21	E.L. ACHIEVE INC	210140	DO - ELL VIRTUAL TRAINING/CURRICULUM	29707	09/07/21	54808	09/14/21	302.50	
09/14/21	AP	9/13/21	HOLIDAY INN EXPRESS & SUITES BOISE	210141	DO - PRO DEV SPEAKERS TRAVEL	49071125	08/12/21	54830	09/14/21	79.00	
09/14/21	AP	9/13/21	HOLIDAY INN EXPRESS & SUITES BOISE	210141	EXPENSES/RANDY R	22469296	08/12/21	54830	09/14/21	79.00	
09/14/21	AP	9/13/21	RANDY L RUSSELL RLR LEADERSHIP CONSULTING	210134	DO - PROF DEV LEADERSHIP TRAINING 21-22	AUGUST21	08/25/21	54874	09/14/21	5,443.99	

!0, our teachers and admin were very diligent in keeping id keeping in touch with all students and their family

20% LEARNING LOSS SET ASIDE

- The LEA has used funds to address the academic, social, emotional and mental health needs of students.
 - Increase in availability of counseling and one-on-one tutoring and extra help.
 - Extra direction and monitoring from classroom teachers
 - Summer reading program
 - We have made sure that each grade (k-6) has one classroom teacher and an instructional aide to help.
- The LEA has a process for identifying and ensuring the academic, social, emotional and mental health needs of students, including students from low-income families, students of color, English learners, children with disabilities, students experiencing homelessness, children and youth in foster care, and migratory students.
 - All students are given universal screens to identify any student below benchmark.
 - Students that qualify for extra help are referred to Title I and/or Special Education services and possibly put on an IEP.
- The LEA has a plan for students who have missed the most in-person instruction during the 2019-2020 and 2020-2021 school years, students who did not consistently participate in remote instruction when offered during school building closures. and students most at-risk of dropping out of school.

Use of Funds



- CEF
- ESSER I
- ESSER II
- ESSER III



Thursday, August 29, 2024

ESSER Request for Capital Expenditures Form (CEF)

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

Approval Status

Approved

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 (2 CFR §200.1).

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000 (§200.1 and §200.439(2)).

Please complete the requested information listed below; complete one form per capital expenditure request.

250 E 621000 313 000 200			INST. IMPROVE	INST. IMPROVE	PROF DEV	D.W.					
08/10/21	AP	8/9/21	TODD WHITAKER	210115	DO - PROFESSIONAL DEVELOPMENT	AUGUST	08/04/21	54749	08/1		
08/11/21	AP	8/11/21	TODD WHITAKER	210115	DO - PROFESSIONAL DEVELOPMENT/FUND CORRECTION	AUGUST	08/11/21	54749	08/1		
August											
09/14/21	AP	9/13/21	E.L. ACHIEVE INC	210140	DO - ELL CURRICULUM	29574	08/18/21	54808	09/1		
09/14/21	AP	9/13/21	E.L. ACHIEVE INC	210140	DO - ELL CURRICULUM	29572	08/18/21	54808	09/1		
09/14/21	AP	9/13/21	E.L. ACHIEVE INC	210140	DO - ELL CURRICULUM TRAINING	29601	08/20/21	54808	09/1		
09/14/21	AP	9/13/21	E.L. ACHIEVE INC	210140	DO - ELL CURRICULUM	29567	08/18/21	54808	09/1		
09/14/21	AP	9/13/21	E.L. ACHIEVE INC	210140	DO - ELL CURRICULUM	29569	08/18/21	54808	09/1	---	
09/14/21	AP	9/13/21	E.L. ACHIEVE INC	210140	DO - ELL CURRICULUM	29571	08/18/21	54808	09/14/21	16,530.80	
09/14/21	AP	9/13/21	E.L. ACHIEVE INC	210140	DO - ELL VIRTUAL TRAINING/CURRICULUM	29707	09/07/21	54808	09/14/21	302.50	
09/14/21	AP	9/13/21	HOLIDAY INN EXPRESS & SUITES BOISE	210141	DO - PRO DEV SPEAKERS TRAVEL EXPENSES/RANDY R	49071125	08/12/21	54830	09/14/21	79.00	
09/14/21	AP	9/13/21	HOLIDAY INN EXPRESS & SUITES BOISE	210141	DO - PRO DEV SPEAKERS TRAVEL EXPENSES/TODD W	22469296	08/12/21	54830	09/14/21	79.00	
09/14/21	AP	9/13/21	RANDY L RUSSELL RLR LEADERSHIP CONSULTING	210134	DO - PROF DEV LEADERSHIP TRAINING 21-22	AUGUST21	08/25/21	54874	09/14/21	5,443.99	

Fiscal

ESSER Monitoring Tool

Equitable Services- Funds

School ESSERF Funds Chromebooks

<u>BARCODE</u>	<u>BARCODE</u>	<u>SERIAL NUMBER</u>
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	5CD024H88R
SMK-S-G6EE-307-22	50000000972777	5CD024HBRR
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	5CD024HC53
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



Property and Equipment/Inventory



Inventory template

<https://www.sde.idaho.gov/federal-programs/program-monitoring/files/general/Inventory-Template.xlsx>

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)
Chrome Book	N521NXCV003XBYM	ESSER III		6/11/2023	\$ 211.00	100%	*****	STUDENT SCHOOLWORK	NEW	6/11/2023	NA	
Chrome Book	N521NXCV003XMMM	ESSER III		6/11/2023	\$ 211.00	100%	*****	STUDENT SCHOOLWORK	NEW	6/11/2023	NA	
Chrome Book	N5NXCV074939208	ESSER III		6/11/2023	\$ 211.00	100%	*****	STUDENT SCHOOLWORK	NEW	6/11/2023	NA	
Chrome Book	N5NXCV074965208	ESSER III		6/11/2023	\$ 211.00	100%	*****	STUDENT SCHOOLWORK	NEW	6/11/2023	NA	
Chrome Book	N5NXCV07495820B	ESSER III		6/11/2023	\$ 211.00	100%	*****	STUDENT SCHOOLWORK	NEW	6/11/2023	NA	
Chrome Book	N5NXCV074959207	ESSER III		6/11/2023	\$ 211.00	100%	*****	STUDENT SCHOOLWORK	NEW	6/11/2023	NA	
Chrome Book	N5NXCV07496320A	ESSER III		6/11/2023	\$ 211.00	100%	*****	STUDENT SCHOOLWORK	NEW	6/11/2023	NA	
Chrome Book	N5NXCV074965208	ESSER III		6/11/2023	\$ 211.00	100%	*****	STUDENT SCHOOLWORK	NEW	6/11/2023	NA	
Chrome Book	N5NXCV07497020C	ESSER III		6/11/2023	\$ 211.00	100%	*****	STUDENT SCHOOLWORK	NEW	6/11/2023	NA	
Chrome Book	N5NXCV07497120H	ESSER III		6/11/2023	\$ 211.00	100%	*****	STUDENT SCHOOLWORK	NEW	6/11/2023	NA	
Chrome Book	N5NXCV074972203	ESSER III		6/11/2023	\$ 211.00	100%	*****	STUDENT SCHOOLWORK	NEW	6/11/2023	NA	
Chrome Book	N5NXCV074973209	ESSER III		6/11/2023	\$ 211.00	100%	*****	STUDENT SCHOOLWORK	NEW	6/11/2023	NA	
Chrome Book	N5NXCV074974205	ESSER III		6/11/2023	\$ 211.00	100%	*****	STUDENT SCHOOLWORK	NEW	6/11/2023	NA	
Chrome Book	N5NXCV07497520C	ESSER III		6/11/2023	\$ 211.00	100%	*****	STUDENT SCHOOLWORK	NEW	6/11/2023	NA	
Chrome Book	N5NXCV07497620A	ESSER III		6/11/2023	\$ 211.00	100%	*****	STUDENT SCHOOLWORK	NEW	6/11/2023	NA	
Chrome Book	N5NXCV074978207	ESSER III		6/11/2023	\$ 211.00	100%	*****	STUDENT SCHOOLWORK	NEW	6/11/2023	NA	
Chrome Book	N5NXCV074979208	ESSER III		6/11/2023	\$ 211.00	100%	*****	STUDENT SCHOOLWORK	NEW	6/11/2023	NA	

Financial Management System



USE OF FUNDS FOR ██████████ 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#		PROJECT CODE 000	LOCATION 286	LOCATION 286	PROJECT CODE 254	PROJECT CODE 000	PROJECT CODE 000	PROJECT CODE 250	PROJECT CODE 251								
Performance Period		1/13/2020 - 9/30/2022						1/5/2021 - 9/30/2023			3/24/2021 - 9/30/2024						
GRA Due Date		12/29/2022 Spm MT						12/29/2023 Spm MT			12/29/2024 Spm MT						
Fiscal Years Affected		FY 2020, FY 2021, FY2022						FY 2021, FY 2022, FY2023			FY 2021, FY 2022, FY2023, FY2024						
Original Allocation		N00033918	\$1,007,009.00	N00034902	\$21,321.00	N00034208	\$89,269.00	N00039436	\$19,687.00	N00039657	\$2,106,834.00	N00040908	\$4,830,209.00	N00040857	\$1,207,552.00	N00040473	\$38,818.00
Additional Allocations (1)		N00036568	\$6,758.00	N00037479	\$127.00	N00037508	\$467.00			N00040880	\$1,925,405.00	N00042529	\$2,414,742.00	N00042493	\$603,686.00		
Additional Allocations (2)		N00048337	\$1,041.05	N00046970	\$190.00	N00046803	\$3,147.00			N00044219	\$14,318.00	N00044279	\$25,407.00	N00044120	\$6,351.00		
Additional Allocations (3)						N00048895	\$2,606.00										
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		\$0.00		\$0.00		\$0.00
GRA REQUESTS	FY 2021	GRA REQ # 80396 Salary: 50966 P Service: 116243 Supply/Mat: 112487 Cap Exp: 45725 FD: 58849	\$1,013,767.00	GRA REQ # 80385 Second Step Online Licenses, Canvas/MSIS Professional Learning Materials	\$21,448.00	GRA REQ # 80587 Google Workspaces, Legacy GEMTE, Instructional Suite Licenses	\$88,630.00			GRA REQ #80772 Salary: 94558 P Service: 201317 Supply/Mat: 8800	\$851,633.00						
GRA REQUESTS	FY 2021																
TOTAL EXPENSES	FY 2021		\$1,013,767.00		\$21,448.00		\$88,630.00		\$0.00		\$851,633.00		\$0.00		\$0.00		\$0.00
BALANCE REMAINING			\$1,041.05		\$190.00		\$6,859.00		\$19,687.00		\$3,194,904.00		\$7,270,358.00		\$1,817,589.00		\$38,818.00

ESSER Monitoring

Time and Effort



FINANCIAL MANAGEMENT

7235PF1

Personnel Activity Report

Employee Name: _____

Employee SSN: (Optional) _____

		Percentage of Time Worked by Activity CARES ACT - ESSERF					
Month	Year	Work Activity #1	Work Activity #2	Work Activity #3	Work Activity #4	Work Activity #5	TOTAL % of Time Worked
July & August Only	2020	Salaries & Benefits 100%					100% for only 2 months of 2020

The signature(s) below certifies this employee performed activities reflected in the attached log as distributed in the above percentages during the month specified.

FINANCIAL MANAGEMENT

7235PF2

Single Federal Award or Cost Objective

This form is required to be signed twice annually by the employee(s) paid solely from a single federal fund, (for example, Title I, Title II, IDEA Part B, etc.) or who work solely on a single cost objective and should be available for audit and monitoring reviews.

SDE Recommended Tracking states "where employees are expected to work solely on a single federal award or cost objective charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on the program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee and supervisory official having first-hand knowledge of the work performed by the employee."

I, _____, _____, _____ Teacher _____
(Name) (Title)

certify that 100% of my time has been spent performing duties associated with

ESSER III Learning Loss

for the period of July 1 through December 31 or (January 1 through June 30) of the current year.

(Underline or circle the correct period)

Procurement



Ethical Transparency



Internal Controls



Indirect Costs

Indirect costs are expenses that are necessary for an organization to operate, but are not directly associated with a specific project or program. They are also known as facilities and administrative costs (F&A).



New Construction/Renovation



Now What?

ESSER Monitoring



What to expect after...

- Reviewers will go through your documentation
- You will receive an email with any quick fixes and/or ESSER findings report
- Be aware of due dates for quick fixes and/or action plans
- Exit report will be sent to the superintendent and business manager



Idaho Department
of Education

Thank You!

Lisa English, Special Projects, Title V-B Rural
Education, & Pandemic Relief Funds
Coordinator & Equitable Services Ombudsman

Aaron Kennedy, ESSER Data & Collection

Josh Noteboom, Federal Programs Director