SHARING DOCUMENTS FOR OFP MONITORING OF ESSER I, GEER I, ESSER II AND ESSER III

Creating Folders for OFP Monitoring of ESSER I, GEER I, ESSER II and ESSER III

Example:

Blue Sky School District ESSER-GEER Monitoring Documents

> The title of the main folder includes the name of the charter school or district.

Element 3 - Budget and Expenditures Report for PRC

> The budget/expenditures report (**Element 3**) applies to all PRC activities and does not need go in a subfolder.

Element 4 - Equitable Services

> The district may determine what, if any, subfolders to create for the Element 4 documentation. For example, subfolders could be created for each participating private school, if it makes document collection easier for district staff. But, in many cases, it is likely that all Element 4 documents for a given PRC will be placed directly in the Element 4 folder.

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> A subfolder for each applicable PRC is required.

Element 1 - Implementation

> Element subfolders are within each PRC subfolder.

- *Activity 1*
- *Activity 2*
- *Activity 3*

> A subfolder for each identified activity within, replicated in both the Element 1 and Element 2 subfolders.

Element 2 - Monitoring for Effectiveness

- *Activity 1*
- *Activity 2*
- *Activity 3*

If a PRC includes only one activity, no subfolders (for Elements or Activities) are needed, unless the PSU determines it is more convenient to create them. This is the case with PRC 166 (Canvas) and possibly others.

Please see the following pages for examples of types of documents to provide.
Examples of Types of Documentation for ESSER-GEER Monitoring

Element 1, Implementation

Documents listed below are those that have been generated during planning or implementation and would be on hand regardless of this monitoring event. A description or justification of an activity generated for the purpose of this monitoring event is not a valid form of documentation for this review.

Type of Expenditure	Object Codes	Typical Documentation
Full- or part-time position	*112-153 and 171-178, except for 126 and 177*	• Job description that includes responsibilities, relevant dates and qualifications
Extra duty assigned to a PSU employee	*126 and 190-198*	• Service agreement that includes relevant dates, dollar amounts and description of responsibilities
Service from External Provider	*311-349, 361 and 370-379*	• Contract that includes relevant dates, dollar amounts and description of services or • Rental/lease or service agreement with relevant dates, dollar amounts with description of goods or services or • Membership statement or agreement (for professional organization) or • Insurance agreement or policy *If the expense involves PD or services to children, other documents may be needed, as described below.*
Professional Development Event or Program	*125, 126, 127, 128, 134, 135, 163, 166, 196, 197 and 312*	• Agenda or description of a PD event or PD program shared with staff *If an external provider is hired to implement PD, a copy of the contract should also be shared, as described above.*
Tutoring, Intervention or Student Support	*121-199 (except for 162, 166, 193, 196 and 197) and 311, 317-319, 331, 332 and 333*	• General schedule of the program or service shared with parents and/or teachers or • Description of the program or service shared with parents and/or teachers *If an external provider is hired to implement a program, a copy of the contract must also be shared, as described above.*
Supplies and Materials Equipment	400- and 500-level codes	For ESSER-GEER monitoring purchase orders, requisition forms and invoices are NOT requested by OFP. In many cases, the same documents provided for Element 2 (see below) will suffice for Element 1 when these types of expenses are involved. For more details, consult the OFP lead administrator for ESSER-GEER monitoring.

Element 2, Monitoring for Effectiveness

The following types of information can be particularly helpful if it is tracked over time (e.g., before-and-after data, periodic measurement or continuous record-keeping). For some programs, a large amount of data is available, but for this monitoring review, only a sample would be needed to demonstrate how a program is being evaluated by the PSU.

- Aggregated assessment data
- Data showing numbers of students identified in Tiers 1, 2 and 3 of MTSS or other response-to-intervention summaries
- Surveys from stakeholders: students, parents, staff, community members, etc.
- Participation records for parent education events or other engagement efforts
- Usage logs for online services or internet access
- Regular school attendance data
- Tutoring or after-school attendance data
- Discipline records
- Records of contact by social workers, counselors, nurses, psychologists or others who provide services
- Records related to the provision of meals during the pandemic

NOTE: *Please exclude, omit or redact* <u>student names</u> *from the documentation shared with OFP.*

Element 3, Budget and Expenditure Reports

Because this is <u>not a fiscal audit</u>, *OFP* will not request purchase orders, requisition forms, invoices, time-and-effort reports, payroll records or travel records. However, for each PRC a report showing budget amount, year-to-date expenditure and balance for <u>each line item</u> is required for Element 3. A line item is identified by an <u>object code</u> and a <u>purpose code</u>. *The most recent relevant report should be provided; see the "other considerations" of the pre-monitoring meeting agen*

In monitoring their budgets, program directors rely on reports that are generated by their budget management platform, or they may format their own reports in spreadsheets which they update as needed. Common examples are shown here, with the most important information shaded in pink:

PRC 170 - BUDGET AND EXPENDITURES							4/30/2021
Description	**FUND**	**PURP**	**PRC**	**OBJ**	**Budget**	**Year-to-date transaction**	**Balance**
		Total PRC 170			$46,730.80	$42,026.81	$4,703.99
STIPEND-ADDTL RESP	3	5840	170	198	16,800.00	15,482.65	1,317.35
SOCIAL SECURITY	3	5840	170	211	1,285.20	1,184.42	100.78
RETIREMENT	3	5840	170	221	3,645.60	3,359.74	285.86
CONTRACTED SERVICES	3	5840	170	311	25,000.00	22,000.00	3,000.00
SUPPLIES AND MATERIALS	3	5840	170	411	4,000.00	3,951.00	49.00

PRC 170 - BUDGET AND EXPENDITURES — 4/30/2021

Description	FUND	PURP	PRC	OBJ	Budget	Year-to-date transaction	Encumbrance	Balance
Total PRC 170					**$46,730.80**	**$29,026.81**	**$13,000.00**	**$4,703.99**
STIPEND-ADDTL RESP	3	5840	170	198	16,800.00	15,482.65		1,317.35
SOCIAL SECURITY	3	5840	170	211	1,285.20	1,184.42		100.78
RETIREMENT	3	5840	170	221	3,645.60	3,359.74		285.86
CONTRACTED SERVICES	3	5840	170	311	25,000.00	9,000.00	13,000.00	3,000.00
SUPPLIES AND MATERIALS	3	5840	170	411	4,000.00	3,951.00		49.00

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RUN: 05/11/21 09:48:59                    BOARD EXPENSE REPORT                                            PAGE    1
REPORT ID: BOARDEXPENSESRT               (Export File: GRFEXPF)                                      MASTER REPORT

                  CURRENT PERIOD 11, YTD DATA FROM FISCAL PERIOD JUL TO JUN        FISCAL YEAR 1

                                          ORG BUD      REVISED      Y-T-D       CURRENT      Y-T-D      REMAINING
ACCOUNT                    DESCRIPTION                 BUDGET   ENCUMBRANCES EXPENDITURES EXPENDITURES  BALANCE
----------------------------------------------------------------------------------------------------------------
3-5110-163-344-000-226-00  REG CURR- MOBILE COMMUNICAT  2488860.00  2488860.00  1127417.45      0.00  1361442.12       0.43
3-5110-163-462-000-121-00  COMPUTER EQUIPMENT-INVENTOR  7220772.00  7220772.00   328312.19      0.00  5627975.96  1264483.85
3-5210-163-461-000-226-00  EC - FURNITURE/EQUIPMENT IN        0.00    47477.37    23410.81  14028.76    14028.76    10037.80
3-5210-163-541-000-226-00  EC - EQUIPMENT PURCHASE - C        0.00    23998.19    23998.19      0.00        0.00        0.00
3-5330-163-311-000-221-00  CONTRACTED SERVICES          180000.00        0.00        0.00      0.00        0.00        0.00
3-5330-163-312-000-221-00  WORKSHOP EXPENSES            225188.00        0.00        0.00      0.00        0.00        0.00
3-5330-163-411-000-226-00  SUPPLIES AND MATERIALS            0.00   720997.26      516.00      0.00     1592.18   718889.08
3-5330-163-411-860-226-00  SUPPLIES AND MATERIALS - PR  994244.13   163500.00      923.81      0.00    81702.26    80873.93
3-5330-163-418-000-221-00  COMPUTER SOFTWARE & SUPPLIE  250000.00   250000.00        0.00      0.00    16662.50   233337.50
3-5330-163-418-860-226-00  COMPUTER SOFTWARE-PRIVATE S        0.00    30000.00     5374.79      0.00    20174.74     4450.47
3-5330-163-462-860-226-00  COMPUTER EQUIPMENT - INVENT        0.00    39500.00        0.00      0.00    35336.16     4163.84
3-5350-163-411-000-221-00  SUPPLIES AND MATERIALS            0.00   405188.00   342110.84      0.00      924.00    62153.16
3-6400-163-152-810-121-00  TECH SUPPORT- SALARY TECHNI   99999.84        0.00        0.00      0.00        0.00        0.00
3-6400-163-211-810-121-00  FICA                           7649.99        0.00        0.00      0.00        0.00        0.00
3-6400-163-221-810-121-00  RETIREMENT                    21679.97        0.00        0.00      0.00        0.00        0.00
3-6400-163-231-810-121-00  HOSPITALIZATION               12652.00        0.00        0.00      0.00        0.00        0.00
3-6400-163-311-810-121-00  TECHNOLOGY SUPPORT- CONTRAC        0.00   141981.80        0.00      0.00        0.00   141981.80
3-6580-163-311-000-151-00  MAINT- CONTRACTED SERVICES   200000.00     4000.00        0.00      0.00     4000.00        0.00
3-6580-163-411-000-151-00  MAINT- SUPPLIES AND MATERIA  185764.07   350535.38   195578.44      0.00   149892.75     5064.19
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*** PROGRAM    163    CARES ACT 2020         11886810.00 11886810.00  2047642.52  14028.76  7313731.43  2525436.05
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BUDGET REPORT (DETAIL)
5/1/2021 ~ 5/31/2021
PRC: 163

	CURRENT BUDGET	MTD ACTIVITY	YTD ACTIVITY	BUDGET BALANCE	PERCENT REMAINING
REVENUES					
Federal Revenue					
Other Federal Revenue					
3.3600.163.000.000.000.00	Rev - COVID ESSER Cares Act	$32,056.00	$3,020.67	$23,766.60	$8,289.40	25.86%
Total Federal Revenue	$32,056.00	$3,020.67	$23,766.60	$8,289.40	25.86%
TOTAL REVENUES	$32,056.00	$3,020.67	$23,766.60	$8,289.40	25.86%
EXPENSES					
Facilities					
Custodial Supplies & Materials - 163					
3.6540.163.411.000.000.00	Custodial/Supplies and Materials	$4,000.00	$0.00	$1,108.00	$2,892.00	72.30%
Total Facilities	$4,000.00	$0.00	$1,108.00	$2,892.00	72.30%
Technology					
Software - Instructional - 163					
3.5110.163.418.000.000.00	Regular Curricular-Software & Supplies	$2,500.00	$0.00	$2,208.99	$291.01	11.64%
Total Technology	$2,500.00	$0.00	$2,208.99	$291.01	11.64%
Non-Cap Equipment & Leases					
Equipment - Instructional - 163					
3.5110.163.462.000.000.00	Regular Curricular-Comp Equipment	$19,470.00	$1,807.00	$16,811.80	$2,658.20	13.65%
Total Non-Cap Equipment & Leases	$19,470.00	$1,807.00	$16,811.80	$2,658.20	13.65%
COVID-19					
Tech Equipment - Instructional					
3.5110.163.343.000.000.00	Reg Curr - Telecommunications Services	$3,000.00	$1,006.80	$2,294.26	$705.74	23.52%
3.5860.163.418.000.000.00	Instructional Tech-Comp Software and Sup	$1,836.00	$0.00	$96.04	$1,739.96	94.77%
Custodial Supplies					
3.5840.163.411.000.000.00	Health Services - Supplies & Materials	$1,250.00	$206.87	$1,247.51	$2.49	0.20%
Total COVID-19	$6,086.00	$1,213.67	$3,637.81	$2,448.19	40.23%
TOTAL EXPENSES	$32,056.00	$3,020.67	$23,766.60	$8,289.40	25.86%

Element 4, Equitable Services (districts only)

The following types of documentation must be shared for PRCs 163, 165, 166, 168, 169 and 170. (ESSER II and ESSER III grants do not include any equitable services requirements.)

- <u>Dated</u> meeting notes or minutes from the initial consultation and/or any ongoing consultation, if applicable, indicating
    - information shared with the private schools
    - needs identified by schools
    - plans or tentative plans for providing services
    - the name and affiliation of the attendees
- Documentation of equitable services implementation and evaluation (as described above for Elements 1 and 2).

Equitable services financial information should already be included in the *Budget and Expenditures Report* provided for Element 3. However, the district may choose to also provide financial information in the Element 4 folder for added clarity.

Affirmation forms are not required in these folders because they were required as part of the grant application process.