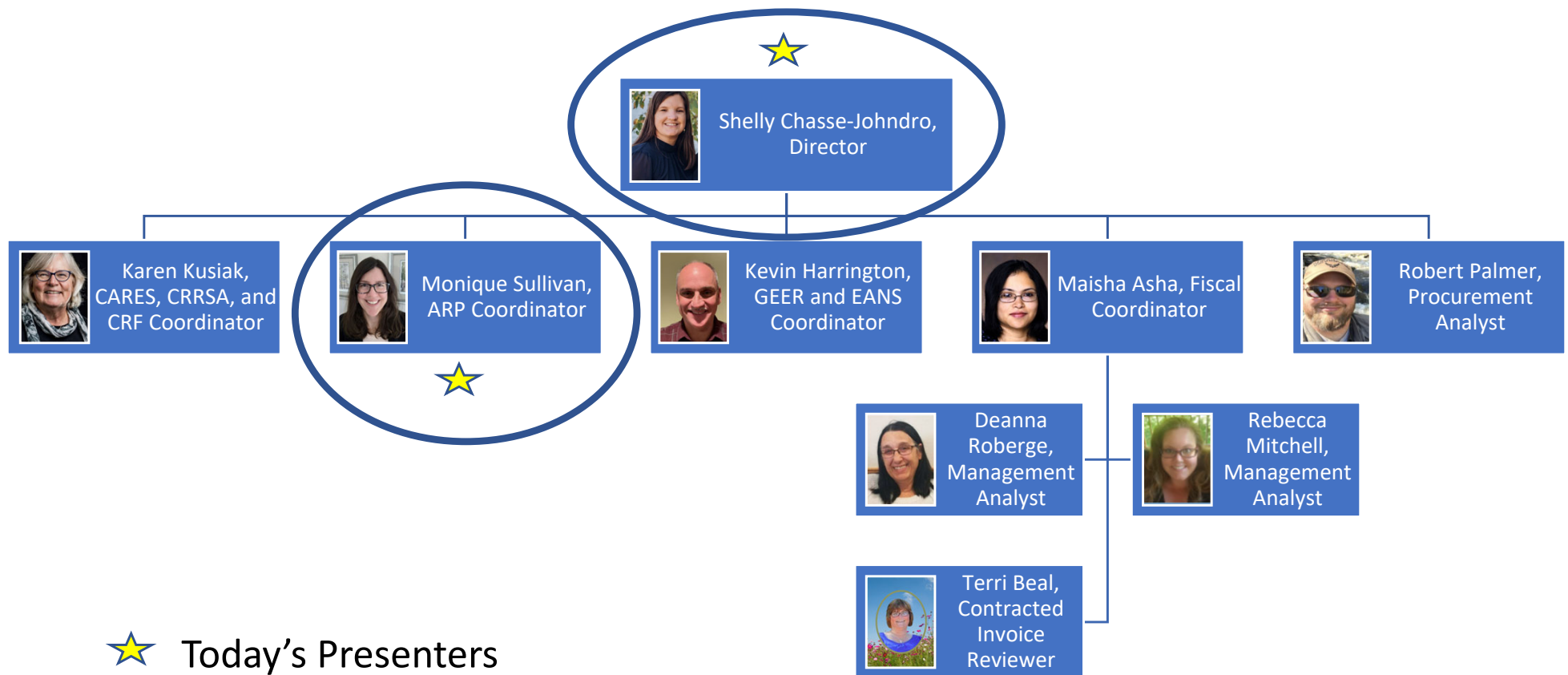


ASBO Fall Meeting

09/23/2022

Friday, September 23, 2022
Office of Federal Emergency Relief Programs (OFERP)

Who we are?



Today's Topics and Objectives

Topics:

1. Review MoEquity requirements
2. Deadlines for grant expenditures and invoicing
3. Applications for all ESSER funds (CARES, CRRSA, ARP, ARP HCY)
4. Performance Reports
5. Procurement compliance
6. Invoicing/reimbursement process



Objectives:

1. Know where to access resources on OFERP website
2. Submit invoices without issues
3. Connect projects in application(s) to invoice reimbursement requests
4. Aware of reporting requirements by SEA and SAU

Office Hours

The Office of Federal Emergency Relief Programs (OFERP) hosts a monthly office hour on the
**1st Thursday of every month
at 9:00am.**

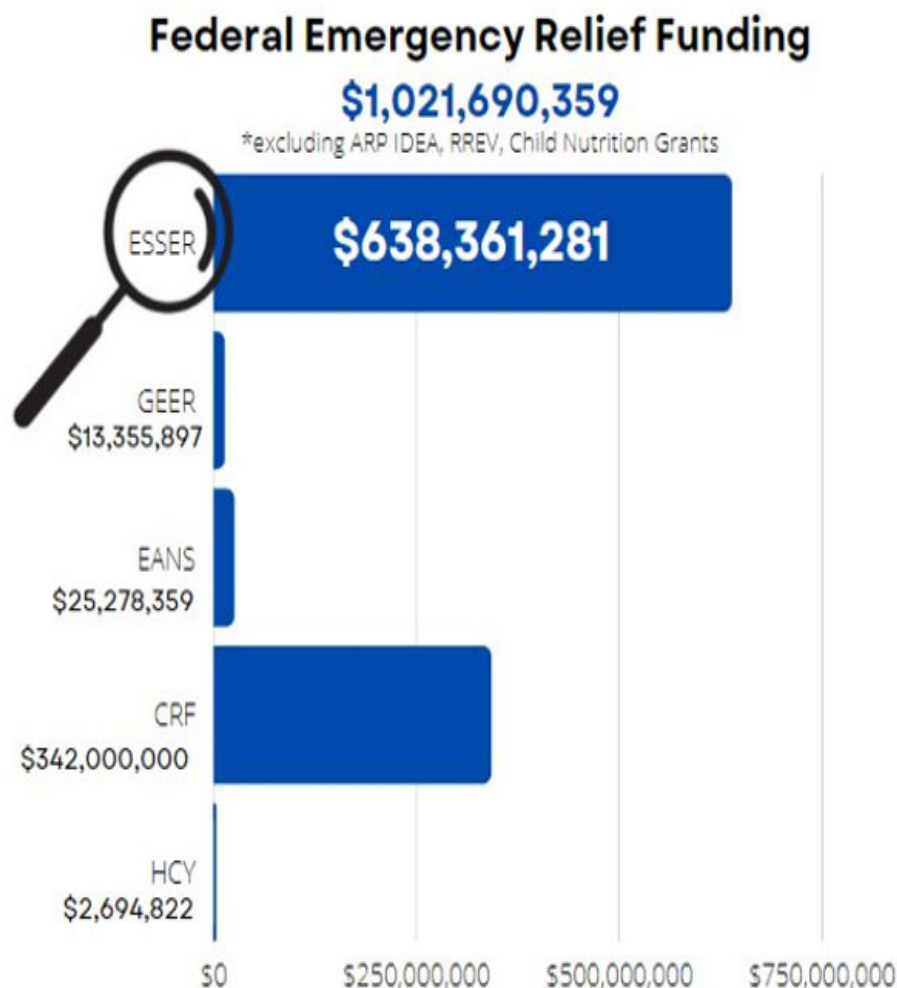


Registration Link:

<https://mainestate.zoom.us/meeting/register/tZ0ocu-pqj8qH9VlodJCX0gNMgO6iSjL-ZRb>

Federal Emergency Relief Funding

- ▶ Coronavirus Aid, Relief, and Economic Security Act (**CARES**): March 27, 2020
 - ▶ ESSER I, GEER I, CRF, Child Nutrition Grants
- ▶ Coronavirus Response and Relief Supplemental Appropriations Act (**CRRSA**): December 27, 2020
 - ▶ ESSER II, GEER II, EANS I, RREV
- ▶ American Rescue Plan Act (**ARP**): March 11, 2021
 - ▶ ESSER III, EANS II, ARP HCY



ESSER Spending



- U.S. Department of Education suggest a four-part framework for analyzing ESSER spending:
 - Is the use of funds indented to **prevent, prepare for, or respond to the COVID-10 pandemic**, including its impact on the social, emotional, mental health, and academic needs of student?
 - Does the use of funds fall under one of the **authorized used** of funds?
 - Is the use of funds permissible under the **Uniform Administrative Requirement, Cost Principles and Audit Requirements for Federal Awards** (Uniform Guidance, 2 CFR Part 200)? In particular, is it necessary and reasonable for the performance of the ESSER award?
 - Is the spending aligned with **meaningful stakeholder consultation and SAU priorities?**

ESSER Funds



High Risk Funds

- **Unprecedented amount** of federal emergency relief funding
 - ESSER allocations are proportionate to Title I Allocations

Highest	Average	Lowest
\$31,873,646	\$2,982,923	\$9,705

- Separate Acts with **similar allowable uses**
 - Providing a level of flexibility to meet the identified needs
- **No supplemental vs supplant** provision
 - Maintenance of Effort and Maintenance of Equity
- **Short Period of Allowability**
- **Vulnerable** to fraud, waste, abuse, and mismanagement, or need transformation

Emergency Relief Timeline

	Funds obligated by:	Submit reimbursement requests to Maine DOE by:
CARES ESSER I	September 30, 2022	December 30, 2022
CRRSA ESSER II	September 30, 2023	December 30, 2023
ARP ESSER III	September 30, 2024	December 30, 2024



Obligation and Liquidation

2 CFR § 200.71 - Obligations

When used in connection with a non-Federal entity's utilization of funds under a Federal award, **obligations means orders placed for property and services, contracts and subawards made**, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period.

2 CFR § 200.343(b) - Liquidation

The drawing down and expenditure of funds by grantee for obligations incurred during the grant's legal obligation period. Timely liquidation occurs during the legal obligation period and through the first 120 days after the final day of that period or an extension of the period by U.S. Department of Education.

§ 76.707 When obligations are made.

The table shows when a State or a **subgrantee makes obligations** for various kinds of property and services.

The period for delivery of goods and services and exchange of funds can extend to the end of the liquidation period, so long as **timely and valid obligation** had been made pursuant to 34 CFR 76.707.

If the obligation is for -	The obligation is made -
(a) Acquisition of real or personal property	On the date on which the State or subgrantee makes a binding written commitment to acquire the property.
(b) Personal services by an employee of the State or subgrantee	When the services are performed.
(c) Personal services by a contractor who is not an employee of the State or subgrantee	On the date on which the State or subgrantee makes a binding written commitment to obtain the services.
(d) Performance of work other than personal services	On the date on which the State or subgrantee makes a binding written commitment to obtain the work.
(e) Public utility services	When the State or subgrantee receives the services.
(f) Travel	When the travel is taken.
(g) Rental of real or personal property	When the State or subgrantee uses the property.
(h) A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR part 200, Subpart E - Cost Principles	On the first day of the grant or subgrant performance period.

ARP Homeless Children & Youth (HCY)

- ARP HCY funding is awarded to SAUs through a formula and the SAU (or consortium) must meet the minimum threshold of \$5,000 for an award.
 - Approximately 75 SAUs received an award
- ARP HCY Funds can be used to:
 - Identify homeless children and youth,
 - Provide homeless child and youth with wrap-around services to address the challenges of COVID-19, and
 - Enable homeless children and youth to attend school and fully participate in school activities
- Activities may include expenses necessary to facilitate the identification, enrollment, retention and educational success of homeless children and youth.

Federal Emergency Relief Applications

Emergency Relief Applications

- All applications and the federal grant reimbursement system are located at the GEMS (grant electronic management system): <https://www.4pcamaine.org>



Maine Department of Education
Application Website



Welcome to the Department of Education's Consolidated Application and Grant Reimbursement Website.

School Emergency Relief Fund (ESSERF) Applications

- [ESSERF 1 Application](#)
- [ESSERF 2 Application](#)

[Maine Coronavirus Relief Fund \(CRF 2\) Applications](#)

Emergency Assistance to Non-Public Schools Program (EANS)

- [EANS Application](#)
- [EANS Reallocated Funds Request](#)
- [ARP EANS II Application](#)

[American Rescue Plan \(ARP\) Elementary and Secondary School Emergency Relief \(ESSER\)](#)

[ESSER Performance Report](#)

[ARP Homeless Children and Youth II Budget Update](#)

[Federal Grant Reimbursement System](#)



Maine Department of Education
ESSERF Application Website

SCHOOL ADMINISTRATIVE UNIT ELEMENTARY AND SECONDARY
SCHOOL EMERGENCY RELIEF FUND 2 (ESSERF 2) APPLICATION

Please Login to Access Your Account:

Login:

PIN:

Login

The login and passwords used for ESSERF 1, CRF 2,
and the FGRS will grant access to ESSERF 2

Click [HERE](#) to read the Technical Directions.

New Login and Password

- [Step-by-step directions](#) available on our website

Updating a GEM Login and Password

This refers to logins for the Federal Grant Reimbursement System, ESSER, EANS, ARP and CRF.

If you do not have access to the outgoing staff member's login, email support@gemschoolsoftware.com with your name, email address, district name and the name of the staff member that you are replacing.

If you are an outgoing staff member or have the login and password of the outgoing staff member, go to <https://www.4pcmaine.org/> and select **Federal Grant Reimbursement System**.

School Emergency Relief Fund (ESSERF) Applications

- [ESSERF 1 Application](#)
- [ESSERF 2 Application](#)

Maine Coronavirus Relief Fund (CRF 2) Applications

Emergency Assistance to Non-Public Schools Program (EANS)

- [EANS Application](#)
- [EANS Reallocated Funds Request](#)
- [ARP EANS II Application](#)

American Rescue Plan (ARP) Elementary and Secondary School Emergency Relief (ESSER)

ESSER Performance Report

ARP Homeless Children and Youth II Budget Update

Federal Grant Reimbursement System

You must change the login here even if you only want to access one of the grants listed above.

Click ACCOUNT on the blue menu bar at the top of the page.



A small window will appear. Here you can change the Account Name and Account Email. Check the box next to Change Login/Password and click Post Update.

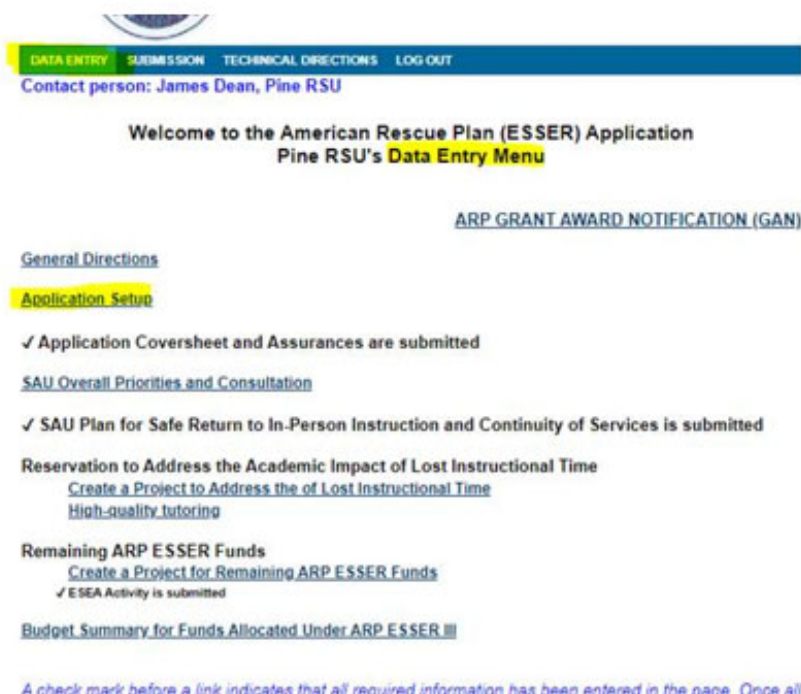
**Be sure to write down the new login and password before logging out.*

You can update the email address on other accounts in your district here. This will not update their name or login info.

New logins will be the beginning of your email address and passwords are computer generated.

New Coordinators – Site Setup

1. New Coordinators-update contact information in GEM to be able to receive GEM notifications



The screenshot shows the 'Data Entry' menu in the GEM system. The top navigation bar includes 'DATA ENTRY', 'SUBMISSION', 'TECHNICAL DIRECTIONS', and 'LOG OUT'. Below the navigation bar, the user is logged in as 'Contact person: James Dean, Pine RSU'. The main heading reads 'Welcome to the American Rescue Plan (ESSER) Application Pine RSU's Data Entry Menu'. A link for 'ARP GRANT AWARD NOTIFICATION (GAN)' is visible. The left sidebar contains links for 'General Directions', 'Application Setup', and 'Budget Summary for Funds Allocated Under ARP ESSER III'. The 'Application Setup' section is expanded, showing a checklist of required documents: 'Application Coversheet and Assurances are submitted', 'SAU Overall Priorities and Consultation', 'SAU Plan for Safe Return to In-Person Instruction and Continuity of Services is submitted', 'Reservation to Address the Academic Impact of Lost Instructional Time' (with a link to 'Create a Project to Address the of Lost Instructional Time High-quality tutoring'), and 'Remaining ARP ESSER Funds' (with a link to 'Create a Project for Remaining ARP ESSER Funds' and a note 'ESA Activity is submitted').

DATA ENTRY SUBMISSION TECHNICAL DIRECTIONS LOG OUT

Contact person: James Dean, Pine RSU

Welcome to the American Rescue Plan (ESSER) Application
Pine RSU's Data Entry Menu

[ARP GRANT AWARD NOTIFICATION \(GAN\)](#)

[General Directions](#)

[Application Setup](#)

✓ Application Coversheet and Assurances are submitted

[SAU Overall Priorities and Consultation](#)

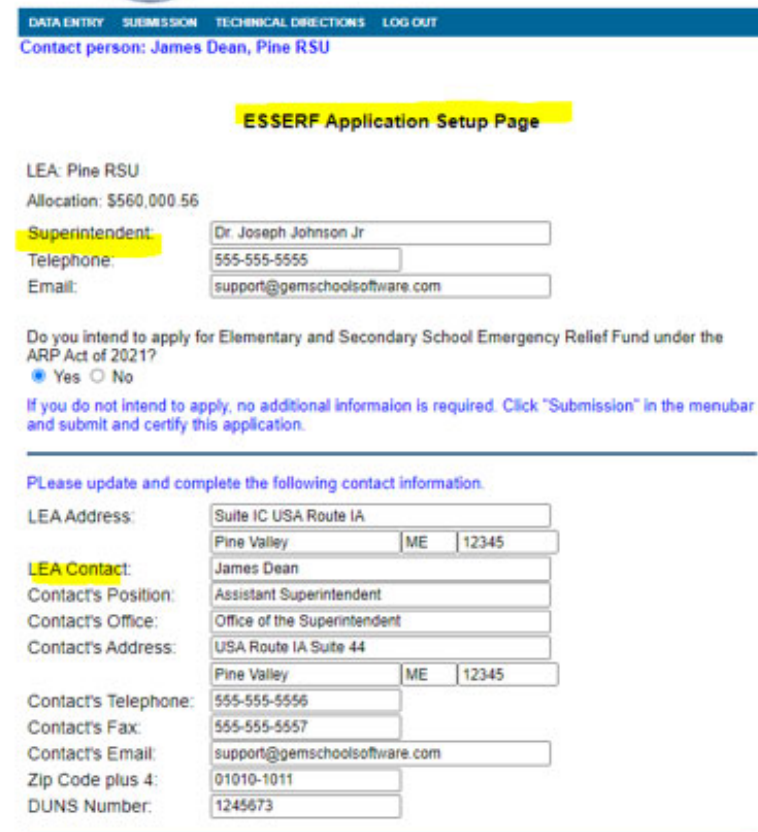
✓ SAU Plan for Safe Return to In-Person Instruction and Continuity of Services is submitted

Reservation to Address the Academic Impact of Lost Instructional Time
[Create a Project to Address the of Lost Instructional Time High-quality tutoring](#)

Remaining ARP ESSER Funds
[Create a Project for Remaining ARP ESSER Funds](#)
✓ ESA Activity is submitted

[Budget Summary for Funds Allocated Under ARP ESSER III](#)

A check mark before a link indicates that all required information has been entered in the page. Once all



The screenshot shows the 'ESSERF Application Setup Page'. The top navigation bar is the same as the previous page. Below the navigation bar, the user is logged in as 'Contact person: James Dean, Pine RSU'. The main heading reads 'ESSERF Application Setup Page'. The page contains a form for entering contact information. The 'LEA: Pine RSU' and 'Allocation: \$560,000.56' are displayed. The 'Superintendent' field is filled with 'Dr. Joseph Johnson Jr'. The 'Telephone' field is filled with '555-555-5555'. The 'Email' field is filled with 'support@gemschoolsoftware.com'. A question 'Do you intend to apply for Elementary and Secondary School Emergency Relief Fund under the ARP Act of 2021?' is followed by radio buttons for 'Yes' (selected) and 'No'. A note states: 'If you do not intend to apply, no additional information is required. Click "Submission" in the menubar and submit and certify this application.' Below this, a section titled 'Please update and complete the following contact information.' contains a form for 'LEA Address' (Suite 1C USA Route 1A, Pine Valley, ME 12345), 'LEA Contact' (James Dean, Assistant Superintendent, Office of the Superintendent, USA Route 1A Suite 44, Pine Valley, ME 12345), 'Contact's Telephone' (555-555-5556), 'Contact's Fax' (555-555-5557), 'Contact's Email' (support@gemschoolsoftware.com), 'Zip Code plus 4' (01010-1011), and 'DUNS Number' (1245673).

DATA ENTRY SUBMISSION TECHNICAL DIRECTIONS LOG OUT

Contact person: James Dean, Pine RSU

ESSERF Application Setup Page

LEA: Pine RSU
Allocation: \$560,000.56

Superintendent: Dr. Joseph Johnson Jr
Telephone: 555-555-5555
Email: support@gemschoolsoftware.com

Do you intend to apply for Elementary and Secondary School Emergency Relief Fund under the ARP Act of 2021?
☒ Yes ☐ No

If you do not intend to apply, no additional information is required. Click "Submission" in the menubar and submit and certify this application.

Please update and complete the following contact information.

LEA Address: Suite 1C USA Route 1A
Pine Valley ME 12345

LEA Contact: James Dean
Contact's Position: Assistant Superintendent
Contact's Office: Office of the Superintendent
Contact's Address: USA Route 1A Suite 44
Pine Valley ME 12345

Contact's Telephone: 555-555-5556
Contact's Fax: 555-555-5557
Contact's Email: support@gemschoolsoftware.com
Zip Code plus 4: 01010-1011
DUNS Number: 1245673

Save Site Information

Application Review

**2 - 3
Weeks**

Application Review

- Prepare for, preventing, and responding to the pandemic
- Allowable expense per federal statute
- Evaluated for necessity

Project and Expense

- SAU conducts the approved project
- Expense is generated and SAU processes payment

**17 - 45
Business Days**

Reimbursement Request

- SAU provides documentation and seeks reimbursement for paid expense

Friendly Suggestion

- Download and review each application to understand the projects, priorities and identified needs



ESSERF GRANT AWARD NOTIFICATION (GAN)

Open completed Application for ESSERF Funds: [Open ESSERF Application for Viewing](#)
Your application for ESSERF funds is not ready to be submitted and certified by electronic signature.



View completed Application for ESSERF 2 Funds: [Download ESSERF 2 Application for Viewing](#)

APPLICATION RE-SUBMISSION PAGE

Pine RSU's application for Elementary and Secondary School Emergency Relief Fund 2 (ESSERF 2) has been revised and is ready to be re-submitted.

ESSERF 2 Application Coordinator: Enter your password into the box below, then click the button that reads Re-submit Application for Review.

Enter your password:



ARP GRANT AWARD NOTIFICATION (GAN)

The ARP ESSER 3 Cover Sheet / Assurances is submitted.

The ARP ESSER 3 Cover Sheet / Assurances is approved.

View completed Application Coversheet and Assurances:
[Download ARP Application Coversheet and Assurances for Viewing](#)

View completed ARP ESSER 3 Application:
[Download ARP ESSER 3 Application for Viewing](#)

The ARP ESSER 3 application is open.
The ARP ESSER 3 application is not approved.

You now have the option to mark this application complete and email the electronic signature to Dr. Joseph Johnson Jr, Superintendent of Schools at support@gemschoolsoftware.com

[EMAIL ELECTRONIC SIGNATURE](#)

ESSER III vs ESSER I & II Apps

ARP ESSER III	CARES ESSER I	CRRSA ESSER II
Obligation by 9/30/24	Obligation by 9/30/22	Obligation by 9/30/23
Invoice by 12/30/24	Invoice by 12/30/22	Invoice by 12/30/23
"Prepare for, Respond to, and/or Prevent COVID 19"	"Prepare for, Respond to, and/or Prevent COVID 19"	"Prepare for, Respond to, and/or Prevent COVID 19"
Reasonable, Necessary, and Allocable	Reasonable, Necessary, and Allocable	Reasonable, Necessary, and Allocable
Project Specific aligned with an allowable use	Broad Categories aligned to allowable uses	Broad Categories aligned to allowable uses
Application is reopened by project for revisions	Revisions require the entire application to be "reopened"	Revisions require the entire application to be "reopened"
20% Reservation for evidence-based interventions	No specific use of funds required outside of allowable uses written in statute and connection to COVID 19	No specific use of funds required outside of allowable uses written in statute and connection to COVID 19
Use of Funds Plan		
Safe Return to In-Person Instruction		
Meaningful Stakeholder Consultation		

Specific Application Training

- ARP ESSER III Application Trainings available on our website

ESSER Information

General Information

Office Hours and Newsletters

- Office Hour, July 1, 2021 - **ARP Purpose, Requirements, and Application Process** [Slide Presentation](#) (PPT) [ARP answers to questions](#) from chat (PDF), and [video recording](#) (YouTube video) (posted July 7, 2021)
- Office Hour, July 15, 2021 - **ARP ESSER Application Training**, [Slide Presentation](#) (PPT), [Responses to the chat box questions](#) (PDF), and [video recording](#) (1:01:43), (YouTube video) (posted July 23, 2021)
- Office Hour, July 29, 2021 - **ARP ESSER Application Training - 2**, [Slide Presentation](#) (PPT), [Responses to the chat box questions](#) (PDF), and [video recording](#) (50:12), (YouTube video) (slides and video posted July 30, 2021; PDF posted August 2, 2021)
- Office Hour, August 12, 2021 **ARP ESSER Application Training -3**, [Slide Presentation](#) (PPT), [Responses to the chat box questions](#) (PDF), and [video recording](#) (YouTube) (posted August 20, 2021)
- Office Hour, August 17, 2021 **ARP HCY II** Zoom recording (YouTube video) (posted August 19, 2021)
- Office Hour, August 26, 2021 **ARP application update and guidance - 4**, [Slide Presentation](#) (PPT) and [video recording](#) (YouTube video) (posted August 27, 2021)
- Office Hour, September 23, 2021 **ARP application updates and guidance - 5**, [Slide Presentation](#) (PPT) and [video recording](#) (YouTube video) (posted October 4, 2021)
- Office Hour, October 7, 2021 **ARP Application Updates and Guidance - 6**, [Slide Presentation](#) (PPT) and [video recording](#) (YouTube video) (Posted October 15, 2021)
- Office Hour, November 4, 2021 **ARP Application Updates and Guidance - 7**, [Slide Presentation](#) (PPT) and [video recording](#) (YouTube video) (Posted November 12, 2021)

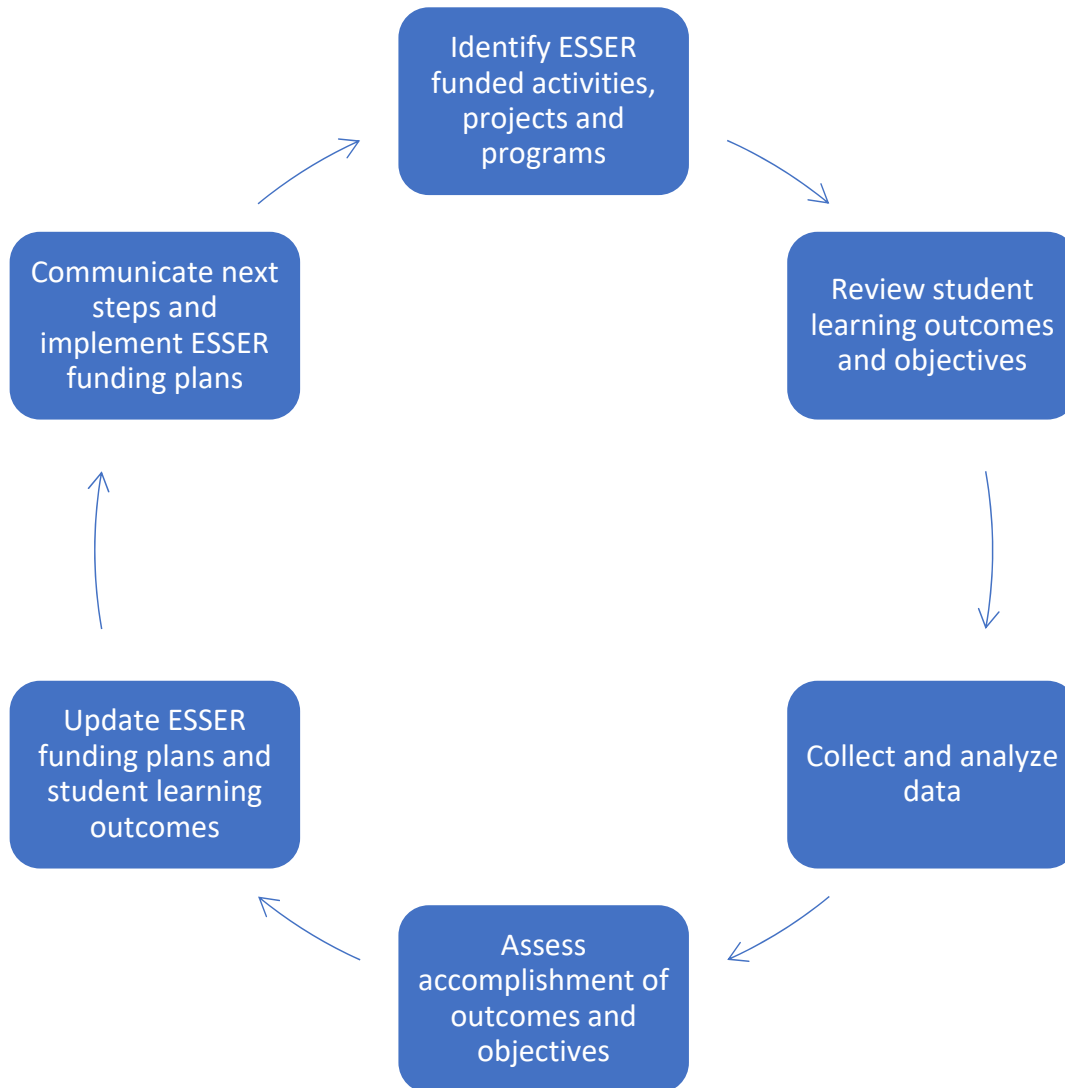
ARP-ESSER III Application Training I

Thursday, July 14, 2021 - 9:00am

Office of Federal Emergency Relief Programs (OFERP)

- Provide one-on-one technical assistance upon request

ESSER Progress Monitoring



As the new school year begins, now is the time to review past ESSER objectives and learning outcomes in relation to ESSER funded activities, project and programs.

Regular Internal Communication

Established quarterly check-ins allows time to discuss:

1. Discuss fiscal and programmatic changes that affect invoicing and the application.
2. Align expenses on trial balance and other documentation to projects in the invoice.
3. Determine object codes with expenses in the approved projects. (Purchased Services vs Supplies vs Equipment)
4. Discuss expenses that are needed to be budgeted in the application.
5. Identify projects that need to be adjusted based on changing needs.

Troubleshooting Tip #1-Submission

#1- Make sure that Superintendent's contact information is correct. You can do this by going to the Application Set Up Page and checking to make sure the email is correct

DATA ENTRY SUBMISSION TECHNICAL DIRECTIONS LOG OUT
Contact person: James Dean, Pine RSU

ESSERF Application Setup Page

LEA: Pine RSU
Allocation: \$560,000.56

Superintendent: Dr. Joseph Johnson Jr
Telephone: 555-555-5555
Email: support@gemschoolsoftware.com

Do you intend to apply for Elementary and Secondary School Emergency Relief Fund under the ARP Act of 2021?
☒ Yes ☐ No

If you do not intend to apply, no additional information is required. Click "Submission" in the menubar and submit and certify this application.

Please update and complete the following contact information.

LEA Address: Suite IC USA Route 1A
Pine Valley ME 12345

LEA Contact: James Dean
Contact's Position: Assistant Superintendent
Contact's Office: Office of the Superintendent
Contact's Address: USA Route 1A Suite 44
Pine Valley ME 12345

Contact's Telephone: 555-555-5556
Contact's Fax: 555-555-5557
Contact's Email: support@gemschoolsoftware.com
Zip Code plus 4: 01010-1011
DUNS Number: 1245673

Save Site Information

To DATA ENTRY »

Troubleshooting Tip #2-Submission

#2-When you are ready to submit the application, you need to make sure that all pages and projects have black check marks next to them

- Once each page of the application is complete, you will see a checkmark next to each page on the Data Entry Menu, as well as a notification indicating that you can now submit the application
- Click SUBMISSION on the blue menu bar when you are ready to submit the application.



DATA ENTRY **SUBMISSION** TECHNICAL DIRECTIONS LOG OUT
Contact person: James Dean, Pine RSU

Welcome to the American Rescue Plan (ESSER) Application
Pine RSU's Data Entry Menu

[ARP GRANT AWARD NOTIFICATION \(GAN\)](#)

- ✓ [General Directions](#)
- ✓ [Application Setup](#)
- ✓ [Application Coversheet and Assurances](#)
- ✓ [SAU Overall Priorities and Consultation](#)
- ✓ [SAU Plan for Safe Return to In-Person Instruction and Continuity of Services](#)

Reservation to Address the Academic Impact of Lost Instructional Time
[Create a Project to Address the of Lost Instructional Time](#)
✓ [Credit recovery](#)

Remaining ARP ESSER Funds
[Create a Project for Remaining ARP ESSER Funds](#)
✓ [Ventilation](#)
✓ [Social Worker at ES](#)
✓ [Intervention teachers at ES](#)

✓ [Budget Summary for Funds Allocated Under ARP ESSER III](#)

A check mark before a link indicates that all required information has been entered in the page.

No additional information is required to complete and submit the American Rescue Plan (ARP) Elementary and Secondary School Emergency Relief (ESSER) APPLICATION. If you have not already done so, and you are ready to submit, please go the submission page and sent the electronic signature.

Troubleshooting Tip #3-Submission

#3-After reviewing the cover page, you will click on the Submission tab and follow the steps provided in Screenshot

Click on Download *ARP ESSER 3 Application* for Viewing to see the print formatted version of the application.

Check to be sure the Superintendent's email address is correct. If it is not, return to Data Entry and go to Application Setup to make any changes.

Click Email Electronic Signature to send the certification email to the Superintendent. The Superintendent will be given instructions to log in and certify/submit the application.

DATA ENTRY SUBMISSION TECHNICAL DIRECTIONS LOG OUT

Project Contact: James Dean, Pine RSU

Submission page for ARP (ESSER III)

ARP GRANT AWARD NOTIFICATION (GAN)

The ARP ESSER 3 Cover Sheet / Assurances is submitted.

The ARP ESSER 3 Cover Sheet / Assurances is approved.

View completed Application Coversheet and Assurances:
Download ARP Application Coversheet and Assurances for Viewing

View completed ARP ESSER 3 Application:
Download ARP ESSER 3 Application for Viewing

The ARP ESSER 3 application is open.
The ARP ESSER 3 application is not approved.

You now have the option to mark this application complete and email the electronic signature to Dr. Joseph Johnson Jr, Superintendent of Schools at support@gemschoolsoftware.com

EMAIL ELECTRONIC SIGNATURE

Troubleshooting Tip #4-Delete/Add

#3- When you want to delete a project make sure to clear the budget grid to Zero before hitting Delete

Remaining ARP ESSER Funds

1. Project Title:
2. This project will utilize funding for:
Any activity authorized by Carl D. Perkins Career and Technical Education Act of 2006 (Perkins CTE)
3. Project Description including details and timeline:
4. List products and/or services to be procured and estimated cost as a result of this project:
5. Project Budget

Step 1- Change budget to Zero



Object Codes				
1000-2000	3000-5000	6000	7300	Total Amount
Salaries & Benefits	Purchased Services	Supplies	Equipment	
10.00	20.00	30.00	50.00	110.00

Save Project

[TO MENU »](#)

Step 2- Click on Delete



Delete Project

Mark Complete and Re-submit CTE Project

If you have completed revisions, click the button to re-submit CTE Project

Troubleshooting Tip #5-Resubmission

65000.00	330000.00	5085.00	3500.00	403585.00
----------	-----------	---------	---------	-----------

Save Project

[TO MENU »](#)

Delete Project **Delete**

Budget tracking for Reservation to Address the Academic Impact of Lost Instructional Time

20% Set Aside for Learning Recovery: (\$112,000.11)

Total Amount of Set Aside budgets: (\$403,585.00)

Minimum 20% Set Aside for Learning Recovery amount has been budgeted.

Mark Complete and Re-submit Application Coversheet and Assurances

If you have completed revisions, click the button to re-submit Application Coversheet

SUBMIT PROJECT

5a-Make sure when you review or delete a project that you Save Project or Delete Project. When you are ready to submit, go back to the projects and make sure that you Submit Project

5b- Make sure all projects/sections have checkmarks appear on the cover page.
(General Direction & Application Set Up lose checkmarks when App is reopened.)

[General Directions](#)

[Application Setup](#)

Once you click on each of these pages and return to Data Entry, they will have a check mark and be marked as submitted.

✓ Application Coversheet and Assurances are submitted

✓ SAU Overall Priorities and Consultation is submitted

✓ SAU Plan for Safe Return to In-Person Instruction and Continuity of Services is submitted

Troubleshooting Tip #6-Resubmission

6. Make sure all the pages have checkmarks next to them on the coversheet/front page. And, then go to the Submissions page and enter password to resubmit.

APPLICATION RE-SUBMISSION PAGE

RSU 83 MSAD 13's application for ARP ESSERF 3 has been revised and is ready to be re-submitted.

ESSERF 3 Application Coordinator: Enter your password into the box below, then click the button that reads Re-submit Application for Review.

Enter your password:

Re-submit Application for Review

**on Submission - enter
the password you
used to log in.**

Fiscal Matters

Reimbursement Request

Reimbursement requests should be processed:

- **Monthly**, ideally, but cannot span more than three months

Reimbursement requests cannot:

- Span different fiscal years (July to June)
- Will not be processed with an unapproved and/or opened application

Please note that reimbursement requests:

- Should not be deleted once the invoice has been created.

Invoicing Practices

Requirements to attach supporting documents in the Federal Grant Reimbursement System (GEMS):

- The file needs to be converted to PDF prior to being attached
- The file size should be less than or equal to 5MB
- The file name should not contain any space or any special characters (-!@#\$%^&*)



Budgets and Accounting

Alignment between the ESSER Application and the Federal Grant Reimbursement System **is very important**. Providing a copy of the ESSER application to the business manager is very helpful since it contains both the budget and narrative summary.

ESSER Application (Budget, Narrative Summary)

Object Codes					
	1000-2000	3000-5000	6000	7300	
	Salaries & Benefits	Purchased Services	Supplies	Equipment	Total Amount
COVID-19 Related Costs					
COVID-19 Student Supports (not all inclusive: facilitating distance learning, technology equipment, contracted services for support)	\$106,969.60	\$5,119.88	\$119.88	\$41,000.00	\$153,209.36

Summer School

Salaries and Benefits (teachers) = \$109,489.⁴⁸

Purchased Services (Transportation) = \$1,600

Supplies (student) = \$119.⁸⁸

Technology


Equipment (devices) = \$40,000

Purchased Service (Jamf license) = \$2,000

Federal Grant Reimbursement System

	1000-2000 Salaries & Benefits	3000-5000 Purchased Services	6000 Supplies	7300 Equipment	Total Amount
COVID-19 Student Supports	\$106,969.60	\$5,119.88	\$119.88	\$41,000.00	\$153,209.36
Previous Invoice Totals	\$40,970.36	\$0.00	\$2,333.20	\$41,000.00	\$84,303.56
Funds Invoiced	16928.10	0.00	0.00	0.00	16928.10
Total	\$57,898.46	\$0.00	\$2,333.20	\$41,000.00	\$101,231.66
COVID-19 Student Supports					\$51,977.70

MDOE School Finance

Maine
Department of
Education

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About ▾Maine Educators ▾Teaching & Learning ▾Maine Schools ▾Assessment & Accountability ▾Data & Reporting ▾

Funding ▾

Home → Funding → School Finance Training Materials → School Finance Training Materials

School Finance Training Materials

The materials on this page are meant to provide guidance and direction for the funding process.

Administrative Assistant Meetings	Business Manager Meetings	2021 Training Videos
YouTube Playlist	YouTube Playlist	YouTube Playlist

ED 279
[ED279 Form steps 1-5](#)
December 2019 (Excel)
[ED279 Template FY21](#)
October 2019 (Excel)
[Salary Benefit Matrix](#)
[Supply vs Equipment Chart](#)
[Analyzing changes to your ED 279](#)

Accounting Handbook
Updated 4/01/2021
[Accounting Handbook for Maine School Administrative Units](#)
Updated 8/14/2018
[Accounting Codes Cheat Sheet - Expenditures](#)
[Accounting Codes Cheat Sheet - Revenues](#)

Accounting Flow Charts
[Instructional Staff Training](#)
[Non-Regular Instruction Programs](#)
[Non-Special Education Social Work Services](#)
[Nutrition Revenue](#)
[Other Student Support Services](#)
[Student Assessment / Library Services](#)

Financial Accounting for Local School Systems in Maine: 2021 Edition

Purchase Service

3000 – Purchased Professional and Technical Services

- Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Services purchased from another school administrative unit should be coded to object 5900 series.



Supplies

6000 – General Supplies

- Amounts paid for items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.



Equipment

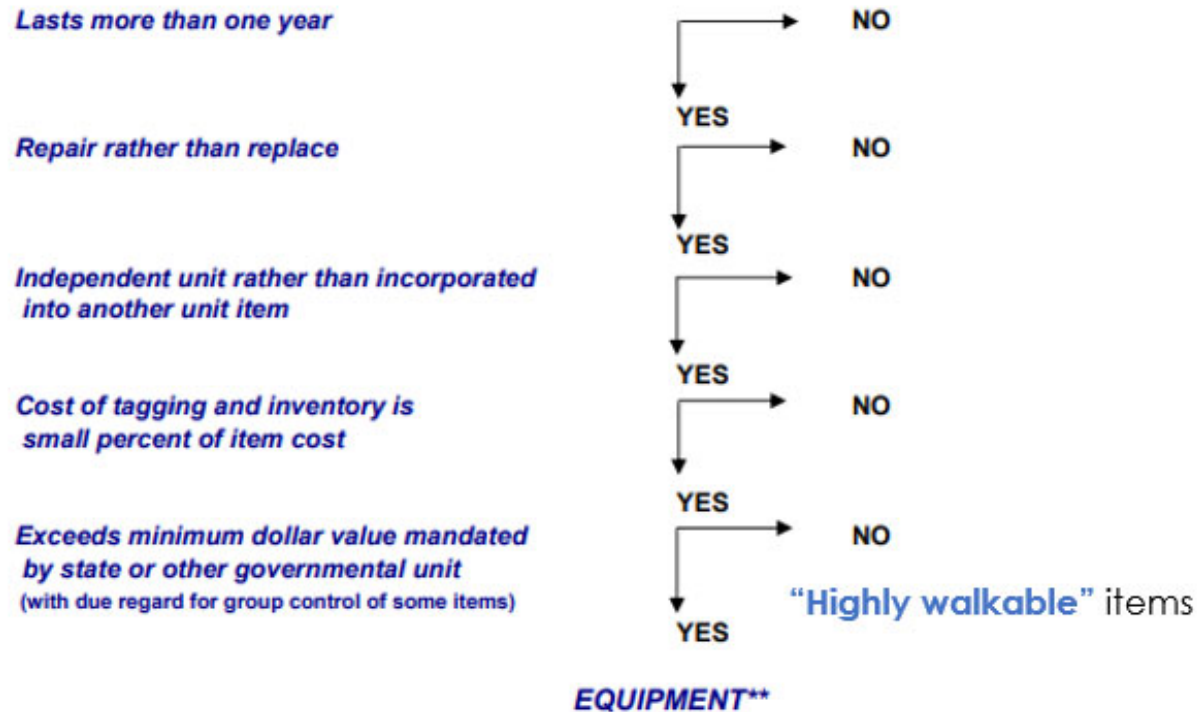
7301 – Equipment

- Equipment is tangible personal property, with a useful life of one year or more, and has an acquisition cost of \$5000.00 or more per unit or is considered “highly walkable”.
 - **“Highly walkable”** items include but are not limited to computers, laptops, iPads, PDAs, audio-visual equipment, televisions, DVD players, printers, copiers, cameras, hand tools, cell phones, etc.



Equipment vs. Supplies
is more than just the **\$5,000 threshold**

At first "no", item is determined to be a supply, not equipment



- 1) It retains its original shape, appearance and character with use.
- 2) It does not lose its identity through fabrication or incorporation into a different or more complex unit or substance.
- 3) It is nonexpendable; that is, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit.
- 4) Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year.

Invoicing Instructions

OFERP Website - [CARES ESSER 1 & CRRSA ESSER 2](#), and [APR ESSER 3](#)

CARES & CRRSA

Invoice submission should include:

- **Trial Balance**
 - A detailed trial balance
 - Trial balance period must match period being invoiced
- Invoice List (optional)
 - It would be very helpful if, in addition to the Trial Balance, a list of invoices by Category and type (i.e. Student Supports-7300, Staff Support-3000 be provided)

APR

Invoice submission should include:

- **Trial Balance**
- **Copies of paid receipts / POs**
 - Receipts / POs for each expense need to be submitted. Only POs and Invoices are needed, no checks.
 - Write the Project and Category on each receipts/POs
- **Invoice List**
 - List of invoices by project and Category (i.e. Family Support-6000 which means the Family support project and the supplies budget category.)

ESSER Invoice List Example

Providing a **list of invoices, in addition to the trial balance**, by project and category is very helpful to map invoice expenses with the trial balance. This summary sheet, example below, helps the review team to see each project, budget category and expense. (I.e. Student Support – Supplies in addition to Food Services – Supplies).

Invoice 1006

CATEGORY	VENDOR	ACCOUNT	DESCRIPTION	AMOUNT
Student Supports				
Supplies	Staples	2605-1100-1000-56100-950	Portfolios	157.25
	Amazon	2605-1100-1000-56100-950	DRONE parts and batteries-Science	420.96
	Discount School Supplies	2605-1100-1000-56100-950	PreK Summer Books	221.36
	Vendor ABC	2605-1100-1000-56100-950	Reimb. Scholastic Membership	62.98
	Vendor DEF	2605-1100-1000-56100-950	Phonics & Vocabulary Student Resources	288.77
	Scholastic Book Clubs	2605-1100-1000-56100-950	Weighted Seats-3	67.50
				1218.82
Prof Serv	US Cellular	2605-1100-1000-53300-950	Hotspots monthly fee	1689.60
	US Cellular	2605-1200-1000-53300-990	Hotspots monthly fee	1689.60
				3379.2
Transportation				
Supplies				0
Food Services				
Supplies	Dennis Paper	2605-0000-3140-56000-900	Take Home & Remote Meal Packaging	43.72
				43.72
Community Service				
Equipment				0.00
				0.00
			Total CARES Expenses May 2021	4641.74

Multiple Federal Emergency Funds

If a project was started with CRRSA ESSER II funds and is going to be continued or expanded with ARP ESSER III funds, this must be addressed in the ARP ESSER III project description.

Reimbursement **cannot** be sought twice for same purchase, activity, or project expense.

Ex- An SAU is hiring an additional social worker to work with students (most impacted by the COVID 19 pandemic) and their families to address their mental health needs. The social worker will be funded two years from CRSSA ESSER II (20-21 and 21-22) and two years from ARP ESSER III (22-23 and 23-24). Budget would include costs (Salaries & Benefits) broken down by year.

ESSER II	SY20-21 \$50,000*	SY21-22 \$95,000	Total: \$145,000
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ESSER III	SY22-23 \$95,000	SY23-24 \$95,000	Total: \$190,000
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Tracking Multiple Funding Streams #1

SAUs may want to develop a grid/chart to track costs for similar projects funded with multiple federal emergency relief funds. A tracker may be helpful for future reporting. A district may want to add more detail in the project/activity column.

Sample grid/chart

PROJECT / ACTIVITY	FUNDING SOURCE						TOTAL
	CRF 1	CRF 2	CRF 2 Reallocated	ESSER I	ESSER II	ESSER III	
Ventilation							
Air Purifier System							-
Windows							-
							-
Total							-
Summer Programming							
							-
Total							-
Extended School Day							
							-
Total							-

Ventilation Example:

CRF 2 -Air Purifiers for K-5 classrooms

ESSER II -Air Purifiers for 6-8 classrooms

ESSER III -Air Purifiers for 9-12 classrooms

Tracking Multiple Funding Streams #2

-Suggestion to track all projects in a similar category funded with multiple federal funding (*Ex- Summer Programming*)

-Reimbursement **cannot** be sought twice for same purchase, activity, or project expense.

Summer Programming: 6 different programs with 6 different federal funding sources

- 1) 21st Century Summer Program for two K-3 schools
- 2) Title I Reallocated for a Jumpstart K Summer Program
- 3) Title I Summer School for eligible students in grades K-5
- 4) Title III for ESL summer course for newcomer families
- 5) ESSER II Intensive Summer Intervention for grades 6-8
- 6) ESSER III for 9th-12th to make-up lost credit in July and August

ESSER Invoice Timeline

Please note that the timeline for reimbursement is:

- 5-10 business days for OFERP initial invoice review
- 7-25 business days for DAFS to process invoice payment
- 3-10 business days for reimbursement checks to be mailed

Total: **15-45 business days** from invoice submission to reimbursement check receipt.

MoEquity

Maintenance of Equity (MOEquity)

MOEquity is a set of **new fiscal and staffing equity requirements** in ARP ESSER. Specifically, MOEquity ensures that the SAU receiving funding shall not, in FY2022 or FY2023:

- **FISCAL** - reduce per-pupil funding in any high-poverty school by an amount that exceeds the per-pupil funding reduction in all schools
- **STAFFING** - reduce per-pupil full-time equivalent staff in any high-poverty school by an amount that exceeds the per pupil reduction in FTE staff in all schools

Resources:

[Maintenance of Equity Data](#)

[9/8/22 MoEquity Webinar slide deck](#)

[9/8/22 MoEquity Webinar Recording](#)

[12/29/21 MoEquity FAQ](#)

SEA-MoEquity Reporting Requirements

- SAUs (Non-excepted) that must meet MoEquity for FY 22 (*July 2022*)*
- Schools within each non-excepted SAU must meet MoEquity for FY 22 (*July 2022*)*
- Schools within each non-excepted SAU that must meet MoEquity for FY 22 (*December 31, 2022*)^

^See Next Slide for specific information that must be published on Maine DOE website

Continued- SEA MoEquity Reporting Requirements

(c) By December 31 following each applicable school year (e.g., December 31, 2022, for FY 2022, which is the 2021-2022 school year) or such other date as the Department may approve upon request from an SEA due to the SEA's specific circumstances, an SEA must publish the following LEA-level maintenance of equity data on its website for each LEA in the State that is not excepted from LEA-level maintenance of equity requirements under paragraph (a)(1):

(1) The per-pupil amount of funding for each high-poverty school in the LEA in FYs 2021, 2022, and 2023, as applicable for the year for which the data are published.

(2) The per-pupil amount of funding in the aggregate for all schools in the LEA, on a districtwide basis or by grade span, in FYs 2021, 2022, and 2023, as applicable for the year for which the data are published.

(3) The per-pupil number of full-time-equivalent (FTE) staff (which may be indicated as the number of students per FTE staff) for each high-poverty school in the LEA in FYs 2021, 2022, and 2023, as applicable for the year for which the data are published.

(4) The per-pupil number of FTE staff (which may be indicated as the number of students per FTE staff) in the aggregate for all schools in the LEA, on a districtwide basis or by grade span, in FYs 2021, 2022, and 2023, as applicable for the year for which the data are published.

(5) Whether the LEA did not maintain equity for any high-poverty school in FY 2022 or 2023, as applicable for the year for which the data are published.

<https://www.federalregister.gov/d/2022-12296/p-73>

- Non-excepted SAUs will need to submit this information (1-5) to the Maine Department Education
- Due Date for this information will be late October or early November 2022. More information is forthcoming

Reporting Requirements

Reporting Statutory Requirements

34 CFR §76.720 State reporting requirements:

This section applies to a State's reports required under [2 CFR 200.327](#) (Financial reporting) and [2 CFR 200.328](#) (Monitoring and reporting program performance), and other reports required by the Secretary and approved by the Office of Management and Budget (OMB) under the Paperwork Reduction Act of 1995, [44 U.S.C. 3501-3520](#).

34 CFR §76.722 Subgrantee reporting requirements:

A State may require a subgrantee to submit reports in a manner and format that assists the State in complying with the requirements under [34 CFR 76.720](#) and in carrying out other responsibilities under the program.

SAU Reports

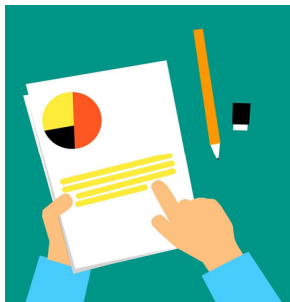
- FY 21 ESSER Performance Report was due on 3/25/22
- FY 22 ESSER Performance Report TBD
- FY 22 MoEquity certified on FY 21 ESSER Performance Report
- FY 23 MoEquity certified on FY 22 ESSER Performance Report (or possible sooner)



SEA Reports and Required Postings

- URLs for Safe Return to In-Person Instruction-*(On-going)**
- URLs for Use of Funds Plan-*(On-going)**
- FY 21 ESSER Performance Report –*July 2022*
- FY 22 ESSER Performance Report-TBD

**Information posted on the [OFERP website](#)*



URLs

The Maine Department of Education is required, per the ARP ESSER State plan assurances, to provide the U.S. Department of Education the URL(s) for the SAU's websites where the public can find:

- The SAU's Safe Return to In-Person Instruction and Continuity of Services plan, and
- The SAU's Use of ARP ESSER funds plan.

SAUs need to ensure that they always have the most-up-to-date plans posted on their website with easy access for public viewing.

Resources

- ESSER Page: <https://oese.ed.gov/offices/education-stabilization-fund/elementary-secondary-school-emergency-relief-fund/>
- EANS Page: <https://oese.ed.gov/offices/education-stabilization-fund/emergency-assistance-non-public-schools/>
- [Use of Funds FAQ](#)
- [Maine's Federal Emergency Relief Programs](#)

Contact Information

Emergency Relief Funds	APR ESSER	CARES and CRRSA ESSER, CRF	GEER and EANS
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Federal Fiscal Coordinator	Procurement Analyst	Management Analyst	Management Analyst	Contracted Invoice Reviewer
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Q & A

Please unmute yourself or use the chat to ask questions!

