Financial Review Division

CARES ACT Reporting Updates
June 18, 2020
CARES Act - Use of Funds

K-12 CARES Act Funding: $411 million to support Georgia’s Schools

- **At-risk student populations** supporting students with disabilities, English Learners, migrant students, homeless students, low-income students, children in foster care
- **Distance/Remote Learning** – devices, hot spots; internet service; instructional packets/resources; online learning platforms
- **School Meals** – preparing/delivering meals; costs for meals not covered by USDA; hazard pay; transportation costs
- **Mental and Physical Health** – counseling; telehealth; school nursing; therapeutic services; wraparound supports; training

- **Supplemental Learning** – extended learning schedules; remediation; before/after school programs; additional pay for teachers and mentors
- **Facilities and Equipment** – deep cleaning buildings/buses; PPE (such as masks, gloves, disinfectants) and supplies; hazard pay
- **Professional Development** – training for school leaders, teachers, and staff; extended PD days
- **Continuity of Core Staff and Services** – restoring potential budget reductions; offsetting need to furlough school staff

Superintendent Woods is strongly committed to:

- **Urgency & Access** – Funds will be awarded to districts as quickly as possible so they can address pressing needs and conduct long-term planning
- **Flexibility** – GaDOE will make it as seamless as possible for districts to utilize these funds
- **Equity** – funds will be used to fill gaps in connectivity, food security, learning opportunities, and non-academic supports with an emphasis on meeting the needs of Georgia’s most struggling students
- **Transparency** – GaDOE will collect and report on how districts draw down and spend their funding across the CARES Act categories
CARES Act: ESSER (Assurance #9)

What we expect to report:
1. Expenditure Details
2. Contracts and Subcontracts Awarded
3. Jobs Created/Jobs Retained
4. CARES Act initiative addressed

How often will this detail be reported?
Quarterly Basis – within 10 calendar days of the quarter end
CARES Act: ESSER (Assurance #9)

First Reporting Cycle: March 13-June 30, 2020

1. Pending additional reporting guidance from U.S. Ed

2. Electronic, automated process for reporting is currently in development

3. Contingency plan to utilize Excel for first quarter reporting

4. Excel files will be completed by each school system and uploaded to the FY 2020 Attachments tab in the MyGaDOE portal


6. Reporting mechanism could change, but training cannot be delayed on the reporting requirements
CARES Act: ESSER Funds

Upload Completed Excel Templates:

![Excel Template](image-url)
# CARES Act: ESSER Funds

## Vendor Reporting

<table>
<thead>
<tr>
<th>School System:</th>
<th>Preparer:</th>
<th>Fiscal Year:</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Email:</td>
<td></td>
<td>Quarter Ending:</td>
<td>4th Quarter</td>
</tr>
<tr>
<td>Phone:</td>
<td></td>
<td>Date Expenditure Report Ran:</td>
<td></td>
</tr>
<tr>
<td>Date Submitted:</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund 422</th>
<th>CARES ACT ESSER Funds</th>
<th>CFDA 84.425D</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>FUNCTION</th>
<th>OBJECT</th>
<th>CURRENT PERIOD EXPENDITURES (AMOUNT)</th>
<th>DESCRIPTION OF SERVICES/GOODS PROVIDED</th>
<th>CARES ACT INITIATIVE SUPPORTED (drop down selection boxes when cell is selected)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<td></td>
<td></td>
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</tr>
</tbody>
</table>
CARES Act: ESSER Funds

Vendor Reporting

- Run an expenditure detail report **no later** than June 30, 2020.
- Report is for expenditures reported to Fund 420, Program Code 4155.
- This report will not include year-end closing entries.
- Save a copy of the report, so you can identify any adjustments made **after the run date**.
- This is important, because adjustments after the run date will have to be included in the next quarterly reporting.
CARES Act: ESSER Funds

Vendor Reporting

Example:

- Any adjustments posted after June 30, 2020 but effective for June 30, 2020 are not included in Vendor reporting for FY 2020 4th Quarter
- Adjustments for expenditures as of June 30, 2020 are closed to Fund Balance
- FY 2021 1st Quarter will include current expenditures only, so the prior year adjustments will have to be added to Vendor Report for next quarter
CARES Act: ESSER Funds

Vendor Reporting

Include:
• School System and Preparer Information
• Date the Expenditure Report was Ran
• Date the Form is Submitted to GaDOE
• Ending Balances for each account in Fund 420
  • Function
  • Object
• Brief Description of Goods/Services – ipads, hotspots, salaries/benefits
• Select from Drop Down menu the closest CARES Act initiative supported by the expenditure
## CARES Act: ESSER Funds

### Example of Completed Vendor Form

<table>
<thead>
<tr>
<th>School System:</th>
<th>ABC Board of Education</th>
<th>Fiscal Year:</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Preparer:</td>
<td>Amy Rowell</td>
<td>Quarter Ending:</td>
<td>4th Quarter</td>
</tr>
<tr>
<td>Email:</td>
<td><a href="mailto:arowell@abc.k12.ga.us">arowell@abc.k12.ga.us</a></td>
<td>Date Expenditure Report Ran:</td>
<td>June 29, 2020</td>
</tr>
<tr>
<td>Phone:</td>
<td>404-777-7777</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Date Submitted:</td>
<td>July 7, 2020</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Fund 420**  CARES ACT ESSER Funds  CFDA 84.425D

<table>
<thead>
<tr>
<th>FUNCTION</th>
<th>OBJECT</th>
<th>CURRENT PERIOD EXPENDITURES (AMOUNT)</th>
<th>DESCRIPTION OF SERVICES/GOODS PROVIDED</th>
<th>CARES ACT INITIATIVE SUPPORTED (drop down selection boxes when cell is selected)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000</td>
<td>110</td>
<td>635,741.00</td>
<td>salaries for period of school closure</td>
<td>Continuity of Core Staff and Services</td>
</tr>
<tr>
<td>2300</td>
<td>880</td>
<td>10,000.00</td>
<td>indirect cost</td>
<td>Continuity of Core Staff and Services</td>
</tr>
<tr>
<td>2600</td>
<td>131</td>
<td>136,992.00</td>
<td>salaries for period of school closure</td>
<td>Continuity of Core Staff and Services</td>
</tr>
<tr>
<td>2600</td>
<td>186</td>
<td>1,245,174.00</td>
<td>salaries for period of school closure</td>
<td>Continuity of Core Staff and Services</td>
</tr>
</tbody>
</table>
CARES Act: ESSER Funds

CONSIDERATIONS

• Quarterly Reporting due to Federal level within **10 calendar days** of quarter end

• Close out entries will not be available

• Quarterly reports will be cumulative for each fiscal year-to-date in order to capture any corrections/close out entries

• Can add a description of the goods/services

• Select the CARES Act Initiative in a dropdown box
## CARES Act: ESSER Funds

### Subcontract Vendor Reporting

<table>
<thead>
<tr>
<th>School System:</th>
<th>Preparer:</th>
<th>Fiscal Year:</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Email:</td>
<td></td>
<td>Quarter Ending:</td>
<td>4th Quarter</td>
</tr>
<tr>
<td>Phone:</td>
<td></td>
<td>Date Expenditure Report Ran:</td>
<td></td>
</tr>
<tr>
<td>Date Submitted:</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Fund 420**

CARES ACT ESSER Funds  
CFDA 84.425D

<table>
<thead>
<tr>
<th>Contract or Award Number:</th>
<th>Vendor DUNS Number:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Vendor Name:</th>
<th>Vendor HQ Zip Code + 4:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Product and Service Description:**

<p>| |</p>
<table>
<thead>
<tr>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Payment Amount:</th>
<th>(Cumulative Amount through the Quarter Reported. Cumulative for life of grant.)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Subcontractor Reporting

An LEA as a sub-recipient must report:

• the vendor DUNS number for any vendor paid with CARES Act ESSER funds whose cumulative payment amounts equal or exceed $25,000.

**Note:** If the vendor DUNS number has not been secured or isn’t available, the LEA must provide the vendor:

1. Name
2. HQ Zip + 4 (Please enter the zip code without the dash(-))

• the vendors paid for each grant award separately.
CARES Act ESSER Funds

Subcontractor Reporting

• The only exception would be the payments made to vendors of employee benefits, i.e. health insurance, retirement, FICA, etc.

• Once a vendor has been reported (they have met the $25,000 cumulative threshold) you will continue to report them on all future quarters.
CARES Act ESSER Funds

Subcontractor Reporting

A vendor:

1. Provides the goods and services within normal business operations;
2. Provides similar goods or services to many different purchasers;
3. Operates in a competitive environment;
4. Provides goods or services that are ancillary to the operation of the federal program;
5. Is not subject to compliance requirements of the federal program.
CARES Act ESSER Funds

Subcontractor Reporting

For 1<sup>st</sup> Quarter reporting, only Vendors A and B would be reported.

For 2<sup>nd</sup> Quarter reporting, only Vendors A, B, and C would be reported. Vendor D would not be reported until the total cumulative payments $>$ $25K.

<table>
<thead>
<tr>
<th>Vendor Name</th>
<th>QUARTER 1</th>
<th>QUARTER 2</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Payment 1</td>
<td>Payment 2</td>
<td>Payment 3</td>
</tr>
<tr>
<td>Vendor A</td>
<td>25,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Vendor B</td>
<td>15,000</td>
<td>10,000</td>
<td>0</td>
</tr>
<tr>
<td>Vendor C</td>
<td>10,000</td>
<td>10,000</td>
<td>5,000</td>
</tr>
<tr>
<td>Vendor D</td>
<td>10,000</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>
CARES Act ESSER Funds

Jobs Retained Calculation

• A job retained is an existing position that is now funded by the CARES Act ESSER Funds.
• Calculated for each Quarter
• Reporting of jobs is the only reporting requirement that is not cumulative. Only the jobs funded and filled will be reported with this quarterly reporting.
• If a job was reported last quarter and is still funded and filled, then that job will still be reported.
CARES Act ESSER Funds

Jobs Retained

LEAs must:

• report the number of jobs retained
• report as FTEs (Full Time Equivalents)
• calculate using prescribed formulas
CARES Act ESSER Funds

Jobs Retained

\[ \frac{X}{Y} = \text{FTEs}, \text{ where:} \]

• **X** = Total Number of Days worked and Funded by Recovery Act within Reporting Quarter

• **Y** = Quarterly Days in a Full-Time Schedule*

*Full time schedule example (yours could be different depending on the days available to work during these months):

Estimating 60 days in each quarter for purpose of calculation
CARES Act ESSER Funds

Total Number of Quarterly Recovery Act Funded Days Worked

Quarterly Days in a Full Time Schedule

FTEs for ESSER Funds Jobs Retained
## CARES Act ESSER Funds

### Jobs Retained Calculation

<table>
<thead>
<tr>
<th>Employee Category</th>
<th># of Days worked and Funded by CARES Act within Reporting Quarter</th>
<th># of Days in a full-time schedule within Reporting Quarter</th>
<th>Number of Positions Funded by the CARES Act</th>
<th>Total Jobs Retained Per Quarter</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teachers</td>
<td>20</td>
<td>60</td>
<td>5</td>
<td>1.67</td>
</tr>
<tr>
<td>Bus Drivers</td>
<td>40</td>
<td>60</td>
<td>75</td>
<td>50.00</td>
</tr>
<tr>
<td>Custodians</td>
<td>20</td>
<td>60</td>
<td>30</td>
<td>10.00</td>
</tr>
</tbody>
</table>
OTHER CONSIDERATIONS
CARES Act ESSER Funds

Nutrition Expenditures

• Planning for and coordinating during long-term closures, including for how to provide meals to eligible students.

• Other activities that are necessary to maintain the operation of and continuity of services in LEAs and continuing to employ existing staff.

• Does **not** include any costs eligible for reimbursement through the U.S.D.A. program.
CARES Act ESSER Funds

Accounting for Expenditures

• Expenditures charged to the CARES Act ESSER funds must be recorded in Fund 420.
• Cannot transfer cash out of Fund 420 into any other fund.
CARES Act ESSER Funds

Allocation of Funds to Schools

• LEAs are not required to allocate ESSER funds at the school level.

• If LEAs **do allocate** to the school level, all schools should receive funds based on the considerations given.

• LEAs must treat charter schools and RTCs within the LEA no less favorable with respect to the provision of funds or in-kind services.
QUESTIONS?
Contact Information

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  - Chris Toles – ctoles@doe.k12.ga.us
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