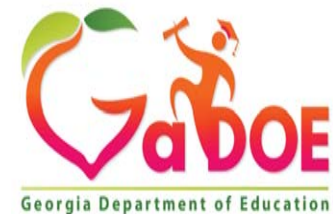




Financial Review Division

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
5. Deadline for reporting is **July 7, 2020**.
6. Reporting mechanism could change, but training cannot be delayed on the reporting requirements

CARES Act: ESSER Funds

Upload Completed Excel Templates:

Financial Review - Attachments

Attachments View Mappings InDirect

*Fiscal Year: 2020 System: Appling County - 601

Attachments

*Select File:

Attachment Name	Date Uploaded	
APPLING 6011 TRS.pdf	06/08/2020 09:19:43 AM	Delete

CARES Act: ESSER Funds

Vendor Reporting

		Georgia Department of Education		
		Financial Review Division		
CARES Act Quarterly Report - ESSER Funds Expenditure Detail				
School System:			Fiscal Year:	2020
Preparer:				
Email:			Quarter Ending:	4th Quarter
Phone:				
Date Submitted:			Date Expenditure Report Ran:	
Fund 422	CARES ACT ESSER Funds	CFDA 84.425D		
FUNCTION	OBJECT	CURRENT PERIOD EXPENDITURES (AMOUNT)	DESCRIPTION OF SERVICES/GOODS PROVIDED	CARES ACT INITIATIVE SUPPORTED (drop down selection boxes when cell is selected)

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:

- Expenditure Detail Report ran on June 30, 2020.
- 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

School System:	ABC Board of Education	Fiscal Year:	2020	
Preparer:	Amy Rowell			
Email:	arowell@abc.k12.ga.us	Quarter Ending:	4th Quarter	
Phone:	404-777-7777			
Date Submitted:	July 7, 2020	Date Expenditure Report Ran:	June 29, 2020	
Fund 420	CARES ACT ESSER Funds	CFDA 84.425D		
FUNCTION	OBJECT	CURRENT PERIOD EXPENDITURES (AMOUNT)	DESCRIPTION OF SERVICES/GOODS PROVIDED	CARES ACT INITIATIVE SUPPORTED (drop down selection boxes when cell is selected)
1000	110	636,741.00	salaries for period of school closure	Continuity of Core Staff and Services
2300	880	10,000.00	indirect cost	Continuity of Core Staff and Services
2600	181	136,992.00	salaries for period of school closure	Continuity of Core Staff and Services
2600	186	1,245,174.00	salaries for period of school closure	Continuity of Core Staff and Services

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

Georgia Department of Education			
Financial Review Division			
CARES Act Quarterly Report - Subcontractor Vendor Detail			
School System:		Fiscal Year:	2020
Preparer:			
Email:		Quarter Ending:	4th Quarter
Phone:			
Date Submitted:		Date Expenditure Report Ran:	
Fund 420	CARES ACT ESSER Funds	CFDA 84.425D	
Contract or Award Number:		Vendor DUNS Number:	
Vendor Name:		Vendor HQ Zip Code + 4:	
Product and Service Description:			
Payment Amount:		(Cumulative Amount through the Quarter Reported. Cumulative for life of grant.)	



CARES Act: ESSER Funds

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 1st Quarter reporting, only Vendors A and B would be reported.

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

Vendor Name	QUARTER 1		QUARTER 2	Total
	Payment 1	Payment 2	Payment 3	
Vendor A	25,000	0	0	25,000
Vendor B	15,000	10,000	0	25,000
Vendor C	10,000	10,000	5,000	25,000
Vendor D	10,000	0	0	10,000

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

$X \div Y = \text{FTEs}$, 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



CARES Act ESSER Funds

Jobs Retained Calculation

<u>Jobs Retained Per Quarter</u>				
Employee Category	# of Days worked and Funded by CARES Act within Reporting Quarter	# of Days in a full-time schedule within Reporting Quarter	Number of Positions Funded by the CARES Act	Total Jobs Retained Per Quarter
Teachers	20	60	5	1.67
Bus Drivers	40	60	75	50.00
Custodians	20	60	30	10.00



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?



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