

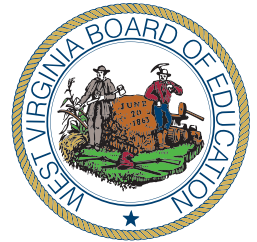
# Presentation on Education Stabilization Funding

*March 8, 2023*

*Provided by the Office of Federal Programs & Support  
Elementary and Secondary Education Act (ESEA) Programs*



West Virginia DEPARTMENT OF  
**EDUCATION**



**West Virginia Board of Education**  
**2022-2023**

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# General Background Information on Federal Education Programs

Federal funding for education is established by the US Congress when legislation is passed and budgets are authorized to implement the legislation. Specific legislation establishes the allowable uses of funding and the formulas by which funding will be allocated to states, local education agencies (LEAs - include county boards of education and public charter schools), and schools. Current federal education funding includes:

- » Child Nutrition Programs (school meals) from US Dept. of Agriculture (averages \$150M annually)
- » Carl Perkins Career and Technical Education Act (CTE) from US Dept. of Education (averages \$9.4M annually)
- » Elementary and Secondary Education Act (ESEA) from US Dept. of Education (averages \$142M annually)
- » Individuals with Disabilities Education Act (IDEA) from US Dept. of Education (averages \$93.5M annually)
- » Educational Stabilization Funding (ESF) COVID Relief Funding from US Dept. of Education (totals \$1.2B from March 13, 2020 through September 30, 2024)

Congress establishes requirements for states, LEAs, and schools to fulfill as conditions of receiving federal education funding. Examples include:

- » State educational accountability and assessment systems
- » State/school district maintenance of effort, comparability, and supplement not supplant
- » Auditing, monitoring, and reporting requirements
- » Fiscal management and procurement requirements
- » Allowable uses of funding

Federal agencies authorized to administer congressional allocations provide guidance and oversight for each federal funding program respectively through:

- » Non-regulatory guidance documents
- » Monitoring and data collection
- » Investigation/inspection of programs

Allocation and oversight are the responsibility of the state education agency which must administer the programs under the following practices:

- » Funding is allocated to each LEA on a formula basis as defined in federal regulations.
- » Funding formulas are based on student demographic counts and census data specific to each program purpose.
- » Funding is issued to each eligible LEA through a grant award after approval of a grant application/program plan.
- » Grant funds are drawn down on a reimbursement basis. School districts must front cash for federal program expenditures and request reimbursement from the state agency.
- » After the state agency reimburses the LEAs, it requests a draw from the federal letter of credit.
- » Any funds that are not obligated/liquidated within the grant project period expire to the US Treasury.
- » The state agency is responsible for auditing program and fiscal management of each grant program using risk-based and cyclical monitoring protocols.
- » Audit/monitoring findings require corrective action plans that receive follow-up monitoring and may result in recovery of funds or referral to federal investigation by the USDE Inspector General or other federal agencies.

# **EDUCATION STABILIZATION FUNDING**

## **Coronavirus Aid, Relief, and Economic Security (CARES) Act (Signed on March 27, 2020)**

The CARES Act included the Education Stabilization Fund (ESF) which provided three funding streams for states to use in addressing the impact of Coronavirus on its education systems:

- » Governor’s Emergency Education Relief (GEER) Fund
- » Elementary and Secondary School Emergency Relief (ESSER) Fund
- » Higher Education Emergency Relief (HEER) Fund

The period of availability for CARES funding is March 13, 2020 to September 30, 2022.

## **Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (Signed on December 27, 2020)**

The CRRSA Act included a supplemental appropriation for the Education Stabilization Fund (ESF) which provided four funding streams given to states to use in addressing the impact of Coronavirus on its education systems:

- » Governor’s Emergency Education Relief (GEER) Fund
- » Elementary and Secondary School Emergency Relief (ESSER) Fund
- » Higher Education Emergency Relief (HEER) Fund
- » Emergency Assistance to Non-public Schools (EANS) Fund
- » Child Nutrition Emergency Operational Costs Programs (EMOP)

The period of availability for CRRSA funding is March 13, 2020 to September 30, 2023.

## **The American Rescue Plan (ARP) Act (Signed on March 11, 2021)**

The ARP Act included a new appropriation for the Education Stabilization Fund (ESF) which provided six funding streams given to states to use in addressing the impact of Coronavirus on its education systems:

- » Governor’s Emergency Education Relief (GEER) Fund
- » Elementary and Secondary School Emergency Relief (ESSER) Fund
- » Higher Education Emergency Relief (HEER) Fund
- » ARP – Emergency Assistance to Non-public Schools (EANS) Fund
- » ARP - Individuals with Disabilities Education Act (IDEA) Fund
- » ARP – Homeless Children and Youth (HCY) Fund

The period of availability for ARP Act funding is March 13, 2020 to September 30, 2024.

# Allowable Uses of Education Stabilization Funding

Congress provided LEAs considerable discretion to use Education Stabilization Funds for a variety of purposes within the broad scope of preventing, preparing for, and responding to the COVID-10 pandemic. Only the American Rescue Plan portion of the funding had specific requirements of minimum spending limits for addressing learning loss, after-school programs, and summer programs. The full list of allowable uses of funds follows:

- Elementary and Secondary Education Act (ESEA) (Title Programs) activities;
- Individuals with Disabilities Education Act (IDEA) (Special Education) activities;
- Adult Education and Family Literacy Act (AEFLA) programs;
- Carl D. Perkins Career and Technical Education Act of 2006 (Perkins CTE) programs;
- Implementing public health protocols/policies in line with guidance from the Centers for Disease Control and Prevention (CDC) on reopening and operating schools;
- coordinating efforts with State/local health departments;
- training on sanitizing and minimizing the spread of infectious diseases;
- purchasing supplies to sanitize and clean the LEA's facilities;
- repairing/improving school facilities to reduce risk of virus transmission and exposure to environmental health hazards;
- improving indoor air quality;
- addressing the needs of children from low-income families, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth;
- improving the coronavirus preparedness and response efforts of LEAs;
- planning for or implementing activities during long-term closures, including providing meals to eligible students and providing technology for online learning;
- purchasing educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment);
- providing mental health services and supports, including through the implementation of evidence based full-service community schools and the hiring of counselors;
- implementing summer learning and afterschool programs;
- addressing learning loss; and
- other activities that are necessary to maintain operation of and continuity of services, including continuing to employ existing or hiring new LEA and school staff.

## Education Stabilization Funding Allocation Schedule by Appropriation:

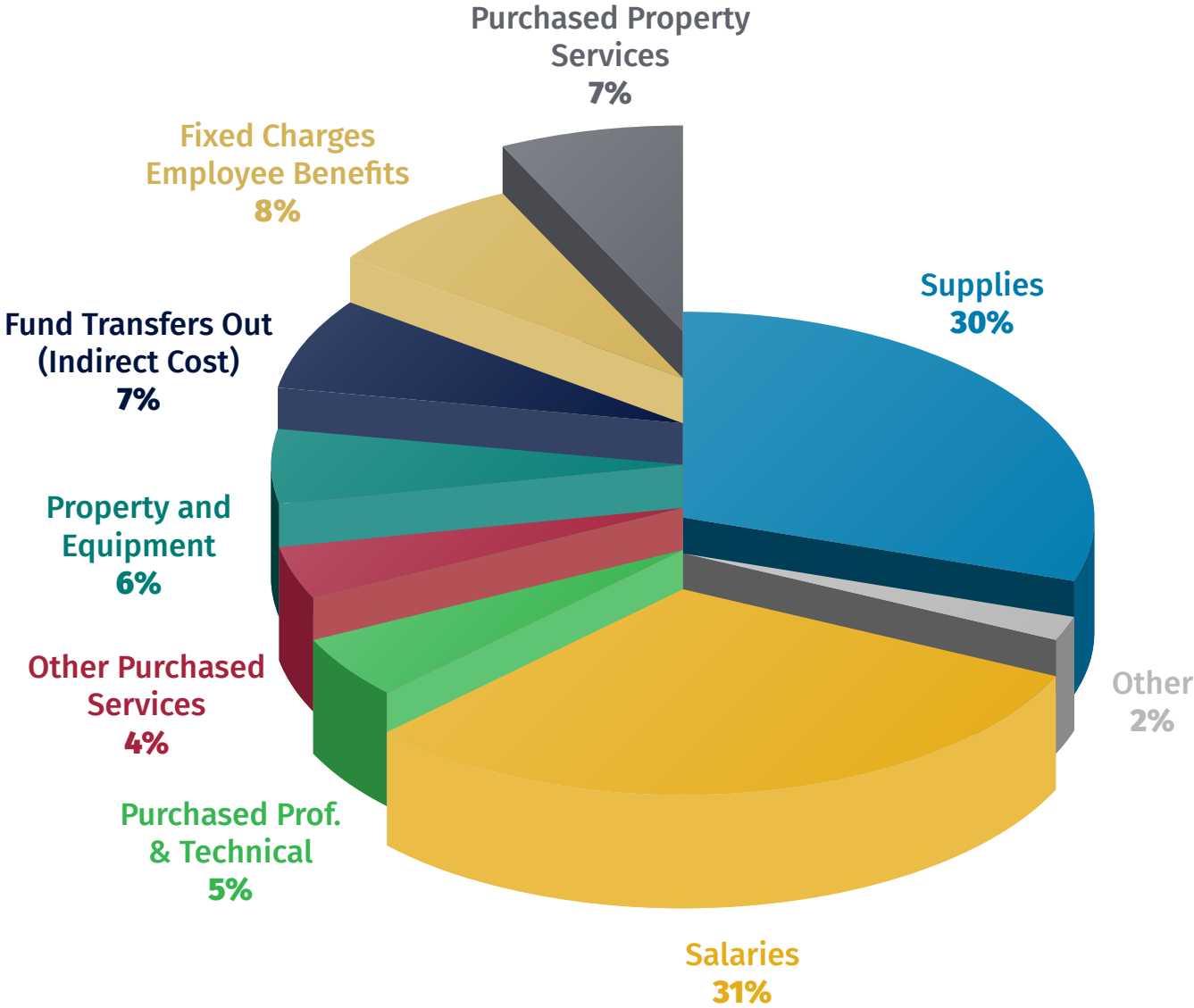
County	CARES	CRRSA	ARP	Total
Barbour	858,084	3,713,502	8,106,768	12,678,355
Berkeley	4,233,817	18,369,702	39,637,078	62,625,986
Boone	1,243,840	4,578,166	11,223,910	17,045,915
Braxton	820,010	3,338,317	7,459,763	11,618,090
Brooke	803,376	2,775,700	6,081,522	9,660,597
Cabell	4,986,882	19,427,958	43,135,444	67,726,934
Calhoun	630,006	1,666,919	3,591,994	5,888,918
Clay	1,181,161	2,977,376	6,719,578	10,878,116
Doddridge	297,037	1,303,389	2,865,979	4,466,405
Fayette	2,305,679	9,684,375	21,796,817	33,786,872
Gilmer	245,822	1,106,211	2,440,828	4,077,860
Grant	476,654	1,742,197	3,900,199	6,499,050
Greenbrier	1,717,486	5,947,554	13,329,685	20,997,692
Hampshire	989,407	4,916,614	11,065,402	17,446,424
Hancock	854,815	3,995,119	8,555,223	13,405,158
Hardy	516,519	2,287,606	5,072,761	8,066,887
Harrison	2,724,153	13,273,480	29,789,985	45,939,969
Jackson	1,523,591	5,277,414	11,832,584	18,633,589
Jefferson	1,064,066	5,174,933	11,544,535	17,919,433
Kanawha	8,351,034	37,533,662	84,053,416	130,325,562
Lewis	931,507	3,091,484	6,913,677	10,937,067
Lincoln	1,429,829	5,501,262	12,277,708	19,208,800
Logan	2,106,680	8,532,603	19,216,573	29,855,856
Marion	2,310,661	9,460,372	20,995,251	32,878,434
Marshall	1,201,488	4,779,764	10,640,143	16,621,395
Mason	1,557,720	5,218,284	11,648,213	18,424,217

<b>County</b>	<b>CARES</b>	<b>CRRSA</b>	<b>ARP</b>	<b>Total</b>
McDowell	2,267,898	8,924,001	19,655,967	30,847,867
Mercer	3,232,246	18,952,349	41,263,268	63,564,913
Mineral	1,131,755	4,862,288	10,709,408	16,703,452
Mingo	1,868,906	7,789,922	17,479,329	27,138,158
Monongalia	1,808,942	8,478,868	18,980,805	29,438,615
Monroe	527,689	2,241,506	5,059,344	7,828,539
Morgan	488,104	2,260,245	4,910,838	8,039,187
Nicholas	1,268,267	5,076,898	11,443,346	17,788,512
Ohio	1,631,703	5,627,954	12,664,714	19,924,371
Pendleton	539,579	1,060,272	2,342,938	3,942,789
Pleasants	290,344	901,752	1,990,976	3,183,072
Pocahontas	551,907	1,574,086	3,511,083	5,637,076
Preston	1,078,383	4,935,957	11,085,235	17,479,575
Putnam	1,115,117	5,825,198	12,990,291	20,077,606
Raleigh	3,409,195	14,780,922	32,970,976	51,318,843
Randolph	1,441,179	5,583,473	12,550,317	19,574,968
Ritchie	571,761	1,904,224	4,203,858	7,059,843
Roane	837,265	3,558,989	7,883,169	12,279,422
Summers	937,137	3,689,113	8,282,841	13,289,091
Taylor	639,907	2,780,372	6,246,257	10,046,537
Tucker	226,882	1,006,880	2,244,928	3,478,690
Tyler	316,721	1,419,495	3,149,985	4,981,200
Upshur	1,184,896	4,615,749	10,411,578	16,205,024
Wayne	2,015,672	8,619,179	19,055,829	29,690,682
Webster	814,197	3,092,812	6,943,202	10,851,555
Wetzel	726,422	3,298,621	6,943,370	10,968,412
Wirt	385,578	1,353,898	2,903,380	4,642,856
Wood	4,364,398	16,182,022	36,145,941	56,846,111
Wyoming	1,229,459	4,999,533	11,235,865	17,464,857
Other Sponsors	-	1,552,870	-	1,552,870
MVC	-	700,000	3,500,000	4,200,000

<b>County</b>	<b>CARES</b>	<b>CRRSA</b>	<b>ARP</b>	<b>Total</b>
WVSDT	-	206,925	527,041	733,966
West Virginia SDB	-	486,187	1,500,619	1,986,806
STEAM TAC (WVU)	-	-	4,500,000	4,500,000
Student Support TAC	-	-	3,000,000	3,000,000
Teacher In Residence Stipends	-	-	1,600,000	1,600,000
WVEIS updates/safety	-	-	1,500,000	1,500,000
Website Contract	-	-	1,000,000	1,000,000
Virtual School Revamp	-	-	2,000,000	2,000,000
KidsConnect	2,425,690	-	-	4,272,887
CRF - Extracurricular Programs	1,990,481			
GEER - WV Virtual Schools	8,389,927	-	-	2,380,408
GEER - Non-Public Schools	1,883,106	-	-	1,883,106
GEER - Communities in Schools	3,712,794			
CRRSA-EANS	-	9,052,260	-	9,052,260
ARP-EANS	-	-	9,763,599	9,763,599
State Activities & Competitive Grants	-	-	2,182,723	2,182,723
Administration	1,951,948	191,306	3,275,135	3,866,035
<b>Total</b>	<b>102,616,779</b>	<b>353,260,088</b>	<b>793,503,190</b>	<b>1,243,308,057</b>
<b>Fund Expiration Dates</b>	<b>9/30/22</b>	<b>9/30/23</b>	<b>9/30/24</b>	
<b>Funds Expended</b>	<b>102,244,681</b>			
<b>Funds Expired</b>	<b>372,098</b>			



# EDUCATION STABILIZATION SPENDING AS OF 6/30/22



# COUNTY BOARD OF EDUCATION FEDERAL STIMULUS FUNDING

## EXPENDITURE TOTALS BY COUNTY

3/1/20-6/30/22\*

\*data available through the most recent closed fiscal year

	Barbour	Berkeley	Boone	Braxton	Brooke
<b>Personal Services - Salaries</b>	\$1,336,809.36	\$10,696,997.94	\$773,844.35	\$200,602.19	\$1,778,509.69
<b>Fixed Charges - Employee Benefits</b>	\$354,447.48	\$2,224,683.98	\$151,997.62	\$37,846.46	\$531,331.79
<b>Purchased Professional and Technical</b>	\$58,670.25	\$739,741.61	\$47,794.15	\$385,506.38	\$90,520.19
<b>Purchased Property Services</b>	\$74,019.50	\$317,914.67	\$18,603.25	\$2,000.00	-
<b>Other Purchased Services</b>	\$472,428.18	\$457,689.61	\$232,295.88	\$194,803.54	\$86,610.64
<b>Supplies</b>	\$1,109,428.01	\$10,099,531.90	\$3,010,855.15	\$1,276,631.02	\$757,912.29
<b>Property and Equipment</b>	\$1,112,054.56	\$3,686,317.54	-	\$131,464.65	-
<b>Other</b>	\$1,551.37	\$40.00	\$45,000.00	-	-
<b>Fund Transfers Out (Indirect Cost)</b>	\$127,638.61	\$3,781,121.33	\$169,869.42	\$110,386.38	-
<b>Grand Total</b>	<b><u>\$4,647,047.32</u></b>	<b><u>\$32,004,038.58</u></b>	<b><u>\$4,450,259.82</u></b>	<b><u>\$2,339,240.62</u></b>	<b><u>\$3,244,884.60</u></b>

	<b>Cabell</b>	<b>Calhoun</b>	<b>Clay</b>	<b>Doddridge</b>	<b>Fayette</b>
<b>Personal Services - Salaries</b>	\$6,270,714.43	\$1,102,419.49	\$1,238,249.67	\$615,871.02	\$3,579,814.59
<b>Fixed Charges - Employee Benefits</b>	\$1,613,676.77	\$223,430.80	\$392,066.08	\$112,265.85	\$1,035,257.46
<b>Purchased Professional and Technical</b>	\$365,219.72	\$108,259.89	\$95,915.90	\$116,537.18	\$1,228,200.09
<b>Purchased Property Services</b>	\$740,517.11	\$34,546.58	\$81,157.00	-	\$28,092.00
<b>Other Purchased Services</b>	\$1,091,954.56	\$23,507.83	\$16,808.71	\$21,385.82	\$1,234,073.90
<b>Supplies</b>	\$10,874,762.60	\$512,540.98	\$1,805,432.04	\$533,558.82	\$672,058.48
<b>Property and Equipment</b>	\$226,920.82	\$30,439.31	\$201,053.70	\$20,000.00	\$2,125,232.08
<b>Other</b>	-	-	-	-	\$1,275.00
<b>Fund Transfers Out (Indirect Cost)</b>	\$3,066,623.85	\$151,474.01	\$314,440.06	\$15,911.71	\$448,164.43
<b>Grand Total</b>	<b><u>\$24,250,389.86</u></b>	<b><u>\$2,186,618.89</u></b>	<b><u>\$4,145,123.16</u></b>	<b><u>\$1,435,530.40</u></b>	<b><u>\$10,352,168.03</u></b>

	<b>Gilmer</b>	<b>Grant</b>	<b>Greenbrier</b>	<b>Hampshire</b>	<b>Hancock</b>
<b>Personal Services - Salaries</b>	\$236,358.60	\$1,997,986.03	\$3,623,312.68	\$3,846,169.05	\$1,174,203.54
<b>Fixed Charges - Employee Benefits</b>	\$57,177.58	\$567,831.77	\$1,029,036.21	\$1,080,917.45	\$259,158.15
<b>Purchased Professional and Technical</b>	\$79.00	\$12,598.68	\$569,448.78	\$40,976.00	\$249,979.91
<b>Purchased Property Services</b>	-	-	\$193,766.37	-	\$224,541.00
<b>Other Purchased Services</b>	\$15,495.30	\$22,417.80	\$361,690.26	\$29,925.08	\$274,400.00
<b>Supplies</b>	\$469,654.28	\$1,453,778.82	\$3,606,708.74	\$2,308,870.85	\$1,379,393.52
<b>Property and Equipment</b>	-	\$165,144.46	\$1,098,158.68	\$128,942.83	\$106,408.00
<b>Other</b>	-	\$910.56	-	\$128.75	-
<b>Fund Transfers Out (Indirect Cost)</b>	\$12,009.60	\$288,293.71	\$188,135.68	\$923,925.83	\$136,625.85
<b>Grand Total</b>	<b><u>\$790,774.36</u></b>	<b><u>\$4,508,961.83</u></b>	<b><u>\$4,450,259.82</u></b>	<b><u>\$8,359,855.84</u></b>	<b><u>\$3,804,709.97</u></b>

	<b>Hardy</b>	<b>Harrison</b>	<b>Jackson</b>	<b>Jefferson</b>	<b>Kanawha</b>
<b>Personal Services - Salaries</b>	\$1,043,324.22	\$4,708,653.89	\$2,775,658.58	\$3,802,623.36	\$13,322,191.67
<b>Fixed Charges - Employee Benefits</b>	\$216,675.16	\$1,194,241.83	\$640,006.61	\$1,009,962.75	\$2,779,255.97
<b>Purchased Professional and Technical</b>	\$199,926.76	\$70,177.00	\$5,640.10	\$424,876.68	\$825,735.36
<b>Purchased Property Services</b>	\$26,850.00	\$6,955.60	\$905,574.00	\$151,226.26	\$4,210,032.16
<b>Other Purchased Services</b>	\$484,134.40	\$433,941.12	\$857,374.75	\$3,269,635.20	\$1,485,426.62
<b>Supplies</b>	\$1,258,908.82	\$2,600,098.93	\$778,351.43	\$533,558.82	\$14,571,892.35
<b>Property and Equipment</b>	\$130,238.00	\$47,135.79	\$17,899.92	-	\$433,779.61
<b>Other</b>	-	-	-	-	\$1,648,064.97
<b>Fund Transfers Out (Indirect Cost)</b>	\$301,817.25	\$367,814.50	\$67,974.91	\$441,960.84	\$4,500,075.83
<b>Grand Total</b>	<b><u>\$3,661,874.61</u></b>	<b><u>\$9,429,018.66</u></b>	<b><u>\$6,048,480.30</u></b>	<b><u>\$9,138,237.03</u></b>	<b><u>\$10,352,168.03</u></b>

	<b>Lewis</b>	<b>Lincoln</b>	<b>Logan</b>	<b>Marion</b>	<b>Marshall</b>
<b>Personal Services - Salaries</b>	\$1,405,095.25	\$2,342,186.75	\$1,600,652.75	\$2,194,872.42	\$1,084,875.73
<b>Fixed Charges - Employee Benefits</b>	\$302,732.60	\$149,838.63	\$338,045.01	\$594,084.29	\$203,446.28
<b>Purchased Professional and Technical</b>	\$423,145.18	\$1,444,014.07	\$3,085,208.05	-	\$30,020.35
<b>Purchased Property Services</b>	\$142,680.04	\$46,313.90	\$677,765.50	\$614,736.61	\$326,970.49
<b>Other Purchased Services</b>	\$326,688.92	\$60,142.01	\$106,546.25	\$121,797.37	\$2,324.00
<b>Supplies</b>	\$1,396,911.81	\$2,473,491.18	\$1,711,097.57	\$3,824,224.94	\$1,299,890.39
<b>Property and Equipment</b>	-	\$74,167.87	\$70,598.77	-	\$17,616.00
<b>Other</b>	\$4,717.02	\$385.00	\$1,612.00	-	-
<b>Fund Transfers Out (Indirect Cost)</b>	\$110,339.52	\$503,825.81	\$56,075.72	\$803,058.29	\$582,693.00
<b>Grand Total</b>	<b><u>\$4,112,310.34</u></b>	<b><u>\$7,094,365.22</u></b>	<b><u>\$7,647,601.62</u></b>	<b><u>\$8,359,855.84</u></b>	<b><u>\$3,547,836.24</u></b>

	<b>Mason</b>	<b>McDowell</b>	<b>Mercer</b>	<b>Mineral</b>	<b>Mingo</b>
<b>Personal Services - Salaries</b>	\$2,949,351.69	\$2,764,636.87	\$3,890,789.31	\$2,137,929.93	\$3,239,329.68
<b>Fixed Charges - Employee Benefits</b>	\$795,760.26	\$786,345.98	\$891,897.86	\$487,795.93	\$644,889.92
<b>Purchased Professional and Technical</b>	-	\$732,943.78	\$1,679,875.89	\$104,800.00	\$252,927.95
<b>Purchased Property Services</b>	-	\$872,936.00	\$9,183,908.06	\$72,694.00	\$76,297.52
<b>Other Purchased Services</b>	\$192,282.09	\$157,340.04	\$37,672.92	\$934,276.73	\$431,303.47
<b>Supplies</b>	\$1,344,814.02	\$2,950,477.03	\$2,704,538.85	\$806,159.57	\$1,564,843.95
<b>Property and Equipment</b>	-	\$494,710.70	-	-	\$49,935.43
<b>Other</b>	-	\$1,754.00	\$99,371.51	-	-
<b>Fund Transfers Out (Indirect Cost)</b>	\$99,651.20	\$48,819.72	\$226,846.89	\$141,146.30	\$604,726.69
<b>Grand Total</b>	<b><u>\$5,381,859.26</u></b>	<b><u>\$8,809,964.12</u></b>	<b><u>\$18,714,901.29</u></b>	<b><u>\$4,684,802.46</u></b>	<b><u>\$6,864,254.61</u></b>

	<b>Monongalia</b>	<b>Monroe</b>	<b>Morgan</b>	<b>Nicholas</b>	<b>Ohio</b>
<b>Personal Services - Salaries</b>	\$5,869,385.00	\$1,022,876.16	\$550,488.50	\$1,100,676.87	\$1,103,450.09
<b>Fixed Charges - Employee Benefits</b>	\$1,458,173.95	\$191,823.36	\$126,779.42	\$291,634.25	\$233,499.41
<b>Purchased Professional and Technical</b>	\$35,129.12	\$193,968.15	\$26,294.00	\$183.96	\$256,061.03
<b>Purchased Property Services</b>	-	\$179,828.20	-	-	\$3,706,704.97
<b>Other Purchased Services</b>	\$796,168.35	\$481.32	\$38,007.05	\$235,625.24	\$39,224.02
<b>Supplies</b>	\$2,587,549.78	\$472,065.24	\$1,266,929.63	\$1,824,206.40	\$3,998,020.13
<b>Property and Equipment</b>	\$241,438.24	\$5,253.00	-	\$109,221.91	\$13,996.00
<b>Other</b>	-	\$4,459.17	\$15,440.00	-	-
<b>Fund Transfers Out (Indirect Cost)</b>	\$1,213,920.42	\$64,968.97	\$44,495.83	\$410,955.87	\$152,535.61
<b>Grand Total</b>	<b><u>\$12,201,764.86</u></b>	<b><u>\$2,135,723.57</u></b>	<b><u>\$2,068,434.43</u></b>	<b><u>\$3,972,504.50</u></b>	<b><u>\$9,503,491.26</u></b>



	<b>Pendleton</b>	<b>Pleasants</b>	<b>Pocahontas</b>	<b>Preston</b>	<b>Putnam</b>
<b>Personal Services - Salaries</b>	\$803,968.81	\$367,519.62	\$998,865.26	\$2,137,929.93	\$1,955,635.56
<b>Fixed Charges - Employee Benefits</b>	\$163,990.11	\$51,819.96	\$329,014.03	\$574,318.75	\$430,591.52
<b>Purchased Professional and Technical</b>	-	\$10,000.00	\$87,932.30	\$390,807.50	\$21,464.00
<b>Purchased Property Services</b>	-	\$260,204.40	\$148,486.59	\$6,326.04	\$1,203,209.99
<b>Other Purchased Services</b>	\$163,156.85	\$2,232.99	\$192,189.68	\$117,963.07	\$866,886.55
<b>Supplies</b>	\$608,069.14	\$369,284.70	\$247,717.52	\$2,939,652.95	\$965,940.95
<b>Property and Equipment</b>	-	\$170,673.42	\$351,440.09	\$8,826.82	\$2,202,182.27
<b>Other</b>	-	\$229,927.05	\$1,471.40	\$14,468.05	\$18,434.93
<b>Fund Transfers Out (Indirect Cost)</b>	\$77,752.06	\$63,259.37	\$26,956.37	\$177,681.37	\$311,279.40
<b>Grand Total</b>	<b><u>\$1,816,936.97</u></b>	<b><u>\$1,524,921.51</u></b>	<b><u>\$2,384,073.24</u></b>	<b><u>\$7,053,145.65</u></b>	<b><u>\$7,975,625.17</u></b>

	<b>Raleigh</b>	<b>Randolph</b>	<b>Ritchie</b>	<b>Roane</b>	<b>Summers</b>
<b>Personal Services - Salaries</b>	\$2,135,492.11	\$2,985,348.70	\$724,377.32	\$1,662,707.41	\$1,547,862.46
<b>Fixed Charges - Employee Benefits</b>	\$422,126.68	\$744,287.55	\$177,494.36	\$383,851.95	\$391,754.77
<b>Purchased Professional and Technical</b>	\$1,111,282.78	\$542,671.87	\$263,024.87	\$311,847.69	\$487,128.08
<b>Purchased Property Services</b>	\$326,975.69	-	\$72,840.25	-	\$12,994.11
<b>Other Purchased Services</b>	\$2,762,399.62	\$939,830.63	\$16,678.00	\$20,685.15	\$14,780.30
<b>Supplies</b>	\$3,954,164.26	\$2,336,536.03	\$294,189.52	\$2,066,169.11	\$1,061,149.25
<b>Property and Equipment</b>	\$7,492,859.34	\$395,284.21	\$867,393.95	\$370,685.30	\$808,987.09
<b>Other</b>	\$2,506.08	-	-	-	\$298,528.65
<b>Fund Transfers Out (Indirect Cost)</b>	\$1,474,857.74	\$738,623.78	\$56,723.20	\$66,728.45	\$189,061.86
<b>Grand Total</b>	<b><u>\$19,682,664.30</u></b>	<b><u>\$8,682,582.77</u></b>	<b><u>\$2,472,721.47</u></b>	<b><u>\$4,882,675.06</u></b>	<b><u>\$4,812,246.57</u></b>

	<b>Taylor</b>	<b>Tucker</b>	<b>Tyler</b>	<b>Upshur</b>	<b>Wayne</b>
<b>Personal Services - Salaries</b>	\$1,425,182.69	\$583,516.37	\$837,766.62	\$3,081,020.66	\$2,664,218.29
<b>Fixed Charges - Employee Benefits</b>	\$292,862.28	\$139,420.66	\$190,342.87	\$572,387.99	\$558,557.12
<b>Purchased Professional and Technical</b>	\$33,677.75	\$50,832.50	\$307,355.00	\$661,017.24	\$177,554.80
<b>Purchased Property Services</b>	\$30,784.00	\$1,000.00	-	\$1,062,709.25	\$8,490.16
<b>Other Purchased Services</b>	\$194,791.13	\$37,814.27	\$29,400.00	\$186,298.42	\$28,953.53
<b>Supplies</b>	\$1,119,079.63	\$401,310.75	\$320,366.86	\$2,907,431.43	\$5,798,002.09
<b>Property and Equipment</b>	\$54,968.67	-	\$175,186.52	\$325,842.17	-
<b>Other</b>	-	-	-	\$1,637,050.87	-
<b>Fund Transfers Out (Indirect Cost)</b>	\$85,657.01	\$121,303.93	\$96,807.49	\$136,705.51	\$101,934.96
<b>Grand Total</b>	<b><u>\$3,237,003.16</u></b>	<b><u>\$1,335,198.48</u></b>	<b><u>\$1,957,225.36</u></b>	<b><u>\$10,570,463.54</u></b>	<b><u>\$9,337,710.95</u></b>

	<b>Webster</b>	<b>Wetzel</b>	<b>Wirt</b>
<b>Personal Services - Salaries</b>	\$416,342.33	\$5,026,496.52	\$452,109.66
<b>Fixed Charges - Employee Benefits</b>	\$93,421.98	\$1,269,614.91	\$83,578.99
<b>Purchased Professional and Technical</b>	\$199,495.80	\$272,770.64	\$174,510.33
<b>Purchased Property Services</b>	\$3,700.00	\$266,803.00	\$410,217.67
<b>Other Purchased Services</b>	\$465.42	\$169,181.02	\$104,645.78
<b>Supplies</b>	\$1,059,900.18	\$288,193.54	\$606,253.37
<b>Property and Equipment</b>	\$128,526.70	\$13,650.00	-
<b>Other</b>	-	\$352,213.00	-
<b>Fund Transfers Out (Indirect Cost)</b>	\$3 5,400.74	\$1,893,501.31	\$59,214.10
<b>Grand Total</b>	<b><u>\$1,937,253.15</u></b>	<b><u>\$9,552,423.94</u></b>	<b><u>\$1,890,529.90</u></b>

	<b>Wood</b>	<b>Wyoming</b>	<b>State</b>
<b>Personal Services - Salaries</b>	\$5,737,298.21	\$1,655,883.92	\$135,265,624.97
<b>Fixed Charges - Employee Benefits</b>	\$1,250,009.87	\$398,209.48	\$31,525,670.75
<b>Purchased Professional and Technical</b>	\$481,661.21	\$1,443,166.92	\$20,928,576.44
<b>Purchased Property Services</b>	\$1,524,861.43	\$588,392.52	\$28,731,351.57
<b>Other Purchased Services</b>	\$1,070,037.97	\$234,506.42	\$18,580,366.84
<b>Supplies</b>	\$4,613,030.91	\$1,541,254.16	\$126,072,921.07
<b>Property and Equipment</b>	-	\$36,095.00	\$24,140,729.42
<b>Other</b>	\$4,349.00	\$3,400.00	\$4,387,058.38
<b>Fund Transfers Out (Indirect Cost)</b>	\$885,522.62	\$85,693.33	\$27,162,988.24
<b>Grand Total</b>	<b><u>\$15,566,771.22</u></b>	<b><u>\$5,986,601.75</u></b>	<b><u>\$416,795,287.68</u></b>

# West Virginia Department of Education

## Elementary and Secondary School Emergency Relief Fund (ESSERF)

### LEA Monitoring Document

LEA	LEA Personnel	WVDE Program Monitor(s)	Date(s) of Monitoring Visit

The following monitoring document is provided to local education agency personnel to be used for the monitoring of their ESSER II and ARP ESSER funded programs, including ARP-HCY. For each of the monitoring indicators, program compliance and/or effectiveness is determined based on interview responses, supporting evidence provided by the Local Education Agency (LEA), as well as information gathered through the statewide WVEIS data collection and the Grants and Planning System (GPS) platform.

The list, found beside Sample Evidence, has examples of documentation that may be submitted and/or reviewed. The LEA must keep documentation related to monitoring indicators for five years past the end of the project period. An official notice of monitoring will be provided to the LEA, which will indicate the exact school year documentation that is to be submitted for the monitoring year in which the LEA is scheduled for review. The LEA will submit required documentation, via Office 365—One Drive folder provided by the Office of Federal Programs. If monitoring findings warrant, the WVDE Office of Federal Programs reserves the right to request prior year documentation to complete monitoring reviews.

### **During review, the program monitor(s) will provide the following ratings for each monitoring item:**

- **Compliance** - the LEA meets all requirements of statute or regulation in the implementation of its program.
- **Meets Compliance with Recommendations** - the LEA meets minimum requirements of statute or regulation in the implementation of its program. In this case, a recommendation may be issued.
- **Does Not Meet Compliance** - the LEA does not meet the minimum requirements of statute or regulation in the implementation of its program, in this case, a finding will be issued.

<b>I. PROGRAM REQUIREMENTS</b>	<b>RATING &amp; COMMENTS</b> <ul style="list-style-type: none"> <li>• <i>Compliance</i></li> <li>• <i>Meets Compliance with Recommendation(s)</i></li> <li>• <i>Does Not Meet Compliance—Finding</i></li> <li>• <i>NA - Not applicable</i></li> </ul>
<p>1. An LEA receiving funds under ARP ESSER shall develop and make publicly available on the LEA's website, not later than 30 days after receiving the allocation of funds, a plan for the safe return to in-person instruction and continuity of services. This plan shall be updated no less than every six months.</p> <p><b>Sample Evidence:</b> Published Safe Return to In-Person Instruction and Continuity of Services plan, any published updates based on periodic reviews (at-least every 6 months)</p> <p><b>WVDE Verification:</b> LEA Webpage</p>	
<p>2. An LEA receiving funds under ARP ESSER must develop, submit to the SEA on a reasonable timeline, and make publicly available on the LEA's webpage, a plan for the LEA's use of ARP ESSER funds.</p> <p><b>WVDE Verification:</b> ARP ESSER Application, LEA Webpage</p>	
<p>3. An LEA receiving funds under ARP ESSER shall reserve not less than 20 percent of such funds to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the student subgroups described in section 1111(b)(2)(B)(xi) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311(b)(2)(B)(xi)), students experiencing homelessness, and children and youth in foster care.</p> <p><b>Sample Evidence:</b> Expenditure Report that shows Cost Center for Addressing Learning Loss</p> <p><b>WVDE Verification:</b> ARP ESSER Application</p>	
<p>4. Activities coded to the 20% required learning loss set-aside need to meet one of the four tiers of evidence-based interventions.</p> <p><b>Sample Evidence:</b> Supporting documentation, research articles, websites, etc., that support the practices utilized.</p>	

<b>II. FISCAL RESOURCES</b>	<b>RATING &amp; COMMENTS</b> <ul style="list-style-type: none"> <li>• <i>Compliance</i></li> <li>• <i>Meets Compliance with Recommendation(s)</i></li> <li>• <i>Does Not Meet Compliance—Finding</i></li> <li>• <i>NA - Not applicable</i></li> </ul>
<p>1. The LEA only spends funds for allowable activities based on an approved ESSER II, ARP ESSER, and ARP HCY Applications.</p> <p><b>Sample Evidence:</b> Expenditure Reports for ESSER II, Summer SOLE, ARP ESSER and ARP HCY grant awards. A sampling of financial records will be requested by WVDE to check allowable costs.</p> <p><b>WVDE Verification:</b> WVEIS, ESSER II, Summer SOLE, ARP ESSER and ARP HCY Approved Applications</p>	
<p>2. The LEA does not exceed their approved indirect costs rate.</p> <p>WVDE Verification: WVEIS, ESSER II, Summer SOLE, ARP ESSER, and ARP HCY Applications</p> <p><b>EDGAR, Section 76.563</b></p>	
<p>3. The LEA has a clean fiscal audit.</p> <p><b>Sample Evidence:</b> Copies of latest audit reports and audit responses to corrective actions.</p>	
<p>4. The LEA supports an updated equipment list for all federally funded purchased items (public and private schools) and conducts a physical inventory of all equipment at least once every two years.</p> <p><b>Sample Evidence:</b> ESSER funded equipment inventory, LEA interviews, written procedures for managing equipment</p>	
<p>5. All ESSER II, Summer SOLE, ARP HCY, and ARP ESSER funded staff complete Time and Effort reports (monthly or semi-annual).</p> <p><b>Sample Evidence:</b> Time and Effort reports for all individuals paid out of ESSER II, Summer SOLE, ARP ESSER, and ARP HCY funding (full and part-time)</p> <p><b>WVDE Verification:</b> Certified list, Expenditure reports</p> <p><b>OMB 2 CFR Part 200.430 Subpart E</b></p>	



<b>II. FISCAL RESOURCES</b>	<b>RATING &amp; COMMENTS</b> <ul style="list-style-type: none"> <li>• <i>Compliance</i></li> <li>• <i>Meets Compliance with Recommendation(s)</i></li> <li>• <i>Does Not Meet Compliance—Finding</i></li> <li>• <i>NA - Not applicable</i></li> </ul>
<p>6. LEA has a system of internal controls.</p> <p><b>Sample Evidence:</b> Internal Controls Policy / Procedure</p>	
<p>7. (1) As a condition of receiving funds under section 2001, a local educational agency shall not, in fiscal year 2022 or 2023—</p> <p>A. reduce per-pupil funding (from combined State and local funding) for any high-poverty school served by such local educational agency by an amount that exceeds—</p> <ul style="list-style-type: none"> <li>i. the total reduction in local educational agency funding (from combined State and local funding) for all schools served by the local educational agency in such fiscal year (if any); divided by</li> <li>ii. the number of children enrolled in all schools served by the local educational agency in such fiscal year; or</li> </ul> <p>B. reduce per-pupil, full-time equivalent staff in any high-poverty school by an amount that exceeds—</p> <ul style="list-style-type: none"> <li>i. the total reduction in full-time equivalent staff in all schools served by such local</li> <li>ii. educational agency in such fiscal year (if any); divided by the number of children enrolled in all schools served by the local educational agency in such fiscal year.</li> </ul>	

<p><b>II. FISCAL RESOURCES</b></p>	<p><b>RATING &amp; COMMENTS</b></p> <ul style="list-style-type: none"> <li>• <i>Compliance</i></li> <li>• <i>Meets Compliance with Recommendation(s)</i></li> <li>• <i>Does Not Meet Compliance—Finding</i></li> <li>• <i>NA - Not applicable</i></li> </ul>
<p>7. (2) EXCEPTION. — Paragraph (1) shall not apply to a local educational agency in fiscal year 2022 or 2023 that meets at least 1 of the following criteria in such fiscal year:</p> <p>A. Such local educational agency has a total enrollment of less than 1,000 students.</p> <p>B. Such local educational agency operates a single school.</p> <p>C. Such local educational agency serves all students within each grade span with a single school.</p> <p><b>Sample Evidence:</b> Any data table, summary, or spreadsheet comparing state and local allocations for fiscal years 2022 and 2023 against the comparison year. Data should demonstrate that:</p> <ul style="list-style-type: none"> <li>- Schools in the highest poverty quartile did not have a greater per-pupil reduction than the average reduction for all schools.</li> <li>- Schools in the highest poverty quartile did not have a greater reduction in FTE per pupil than the average reduction for all schools.</li> </ul> <p>Narrative explaining exceptional circumstances that could have resulted in an exception from this statutory indicator.</p> <p><b>WVDE Verification:</b> per-pupil funding and per-pupil FTE staff data will be run by WVDE, if the LEA does not meet compliance, it will then need to upload the above Sample Evidence.</p>	

<p><b>II. FISCAL RESOURCES</b></p>	<p><b>RATING &amp; COMMENTS</b></p> <ul style="list-style-type: none"> <li>• <i>Compliance</i></li> <li>• <i>Meets Compliance with Recommendation(s)</i></li> <li>• <i>Does Not Meet Compliance—Finding</i></li> <li>• <i>NA - Not applicable</i></li> </ul>
<p>8. An LEA using ESSER funds for remodeling, renovation, and new construction must comply with additional federal requirements. These projects require prior written approval by the SEA. Approved construction projects also must comply with applicable Uniform Guidance requirements, Davis-Bacon prevailing wage requirements, and all the Department’s applicable regulations regarding construction.</p> <p><b>Sample Evidence:</b></p> <ul style="list-style-type: none"> <li>- Copies of consultation with governmental agencies, architecture plans with building permits, historic and environmental surveys.</li> <li>- Copies of insurance paperwork for Contractor.</li> <li>- Plans for Maintenance of Operations.</li> <li>- Relevant RFP and or solicitation documents.</li> <li>- Copies of relevant contracts showing wage agreements.</li> <li>- Copies of input from engineers, architects, or other professionals specifying compliance with requirements listed.</li> <li>- Written statements from contractors and accompanying documentation to demonstrate 6 prevailing wages have been researched and compiled with when paying contractors and subcontractors (e.g., payment ledgers of wages paid and a copy of the prevailing wage scale for the area).</li> <li>- Any local written policies or protocol documents that summarize the LEA’s process for ensuring compliance with statutory and regulatory requirements of using ESSER funds for construction purposes.</li> </ul> <p><b>WVDE Verification:</b> ARP Application</p>	
<p>9. LEA maintains written standards of conduct covering conflicts of interest</p> <p><b>Sample Evidence:</b> copies of Conflict-of-Interest policy and procedures, signed conflict of interest questionnaires for the applicable time frame</p>	







David L. Roach  
West Virginia Superintendent of Schools

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