

60 Day ESSER Report

Due to USED 07/13/2020

ITEM	PERSON RESPONSIBLE
<p>II. The SEA must submit to the Department, within 60 days of receiving ESSER funds, an initial report detailing a budget for the SEA’s reservation of funds that includes information about the up to ½ of 1 percent of the SEA’s total grant for administrative costs and the uses of funds for emergency needs to address issues related to COVID-19.</p>	<p>Craig Rector Chris Neale Kim Oligschlaeger</p>
<p>Authorized Funding</p>	\$ 208,443,300.00
<p>Flow thru to LEAs (not less than)</p>	\$ 187,598,970.00
<p>SEA Emergency Needs (not more than)</p>	\$ 19,802,114.00
<p style="padding-left: 20px;">Additional funds to LEAs that had no or low economic deprivation counts</p>	\$ 345,730.00
<p style="padding-left: 20px;">Additional funds to LEAs that were impacted by the COVID -19 pandemic</p>	\$ 4,134,243.00
<p style="padding-left: 20px;">Training educators to provide/improve virtual/distance learning</p>	\$ 332 ,000.00
<p style="padding-left: 20px;">Ending the Digital divide(tech & connectivity)</p>	\$ 10,000,000.00
<p style="padding-left: 20px;">Training school staff to meet the social and emotional needs of their students</p>	
<p style="padding-left: 40px;">Trauma Informed</p>	\$ 4,299,540.00
<p>SEA Administrative funds (not more than)</p>	\$ 1,042,217.00
<p>III. The SEA must submit to the Department, within 60 days of receiving ESSER funds:</p>	
<p>i. An internal control plan that:</p>	
<p style="padding-left: 20px;">a. Identifies the management structure for implementing the ESSER Fund grant, including the key personnel responsible for managing and monitoring sub recipients;</p>	<p>Craig Rector Chris Neale Kim Oligschlaeger Julie Cowell</p>
<p>Missouri Department of Elementary and Secondary Education has included multiple Offices from across the Agency to manage and monitor the sub recipients of ESSER funds. Staff from the Office of Quality School includes the Assistant Commissioner, Coordinator of Grants and Resources, and the ESEA Director. Staff from the Office of Financial and Administrative Services includes Chief Operations Officer, Coordinator ESEA Finance, Assistant Director of ESEA Finance and Accounting Staff to manage and monitor sub recipients of ESSER Funds. The cross office teams report to the Deputy Commissioners for Learning Services and Financial and Administrative Services respectively.</p>	
<p style="padding-left: 20px;">b. Identifies risks, both internal and sub recipient risks, associated with implementing the program based on past performance and identifies strategies for mitigating such risks; and</p>	<p>Kim Oligschlaeger</p>

State of Missouri Department of Elementary and Secondary Education enters into a Cooperative Agreement on Accounting, Auditing, and Internal Control Activities annually with the State of Missouri, Office of Administration. The current agreement runs through 6/30/2021. The Department’s Internal Control Plan is outlined in the Administrative Manual as well as Human Resources Policies and Procedures Manual.

A risk assessment for all LEAs is performed on an annual basis. The risk assessment is based on audit findings, new LEA personnel, previous fiscal monitoring findings, late reporting, allocation amounts, overpayments, previous lapsed/forfeited funds, date of last fiscal monitoring, financial concerns (financial distress, impending school closure, indications of fraud/abuse, Cash Management, award restrictions), and timely correction of findings.

c. Describes how the Grantee will ensure the existence of primary documentation necessary to support fiscal reviews, including audits (single audit and audits by the Office of the Inspector General) and Improper Payment assessments, as requested by the Department or the Department’s contractor.

Kim Oligschlaeger

LEAs will be required to upload documentation to MODESE’s Tiered Monitoring System to support fiscal reviews. MODESE will review uploaded documents. Examples of documentation to be uploaded include LEA Federal Award Identification spreadsheet, cash management documentation and procedures, internal control procedures, documentation of obligations, general ledger/transaction details, and equitable service documentation. LEA audits are also reviewed as part of our monitoring procedures.

ii. A sub recipient monitoring plan that addresses the Grantee’s:

a. Revised risk assessment and ranks and prioritizes LEAs with consideration for new criteria identified as a result of receiving ESSER funds;

Kim Oligschlaeger

Risk assessment and ranks are determined by LEA allocation amounts, audit findings, new LEA personnel, previous fiscal monitoring findings, late reporting, overpayments, previous lapsed/forfeited funds, date of last fiscal monitoring, financial concerns (financial distress, impending school closure, indications of fraud/abuse, Cash Management, award restrictions), and timely corrections of findings. Based on these criteria LEAs are categorized as high, moderate, or low risk. Results of the risk assessment determines whether onsite, phone or desk monitoring is required each year.

All LEAs are required to complete a desk monitoring review at least once every three years. This process consists of the completion and submission of a self-assessment by the LEA. The responses are reviewed and if any concerns arise during the review, LEAs may be required to submit documentation (general ledgers, invoices, policies, procedures, inventories, etc.) for further review. Corrective actions are required if there are areas of concern or compliance findings identified. The desk monitoring process is completed through the Tiered Monitoring System.

On-site, desk, and phone monitoring consist of LEAs uploading required documentation into the Tiered Monitoring System for DESE Staff to review. On-site monitoring consists of DESE staff reviewing the documentation that has been uploaded in the Tiered Monitoring System by the LEA and following up with an on-site review for questions and additional documentation that may be required to complete the review. Phone monitoring reviews will consist of DESE staff reviewing documentation in the

Tiered Monitoring System that the LEA has uploaded and following up with a phone conference call. Desk monitoring reviews will consist of DESE staff reviewing documentation in the Tiered Monitoring System following up with an email notification to LEA.

If an LEA is designated as high or medium risk they are reviewed more often than once every three years. They complete the desk monitoring and upload documentation or web links as evidence of compliance. This is reviewed prior to an on-site or phone monitoring.

Upon completion of an on-site, desk, and phone monitoring, MODESE will issue a report with any required corrective actions.

b. Development and implementation of revised monitoring protocols; and	Kim Oligschlaeger
MODESE will use our current fiscal monitoring protocols to monitor ESSER funds.	
c. Schedule for sub recipient monitoring, including both programmatic and fiscal issues, based upon the Grantee’s revised risk assessment.	Kim Oligschlaeger

A risk assessment for all LEAs is performed on an annual basis. In addition, all LEAs are in a cohort (Cohort 1, Cohort 2, or Cohort 3). Below is our monitoring cycle. ESEA Finance will utilize the tiered monitoring process to review LEAs for fiscal compliance of all ESEA federal funds. Under the tiered monitoring process, LEAs are sorted into three cohorts. LEA cohort assignment may be found on-line at [ESEA Tiered Monitoring](#). The schedule below specifies the monitoring schedule for each Cohort by school year. As each year is completed, the Cohort moves to the next tier in the cycle.

LEVEL	2020-2021	2021-2022	2022-2023
Annual Risk Assessment	All Cohorts	All Cohorts	All Cohorts
Desk Review	All Cohorts	All Cohorts	All Cohorts
Tier I: Desk Monitoring/ Self-Assessment	Cohort 1	Cohort 2	Cohort 3
Tier II: On-Site /Telephone Monitoring	Cohort 3	Cohort 1	Cohort 2
Tier III: Clean-up	Cohort 2	Cohort 3	Cohort 1

Received GAN **05/04/2020**

Received ESSER funds in G5 **05/14/2020**

60 Day report due to USED **07/13/2020**



**U.S. DEPARTMENT OF EDUCATION
BUDGET INFORMATION NON-CONSTRUCTION PROGRAMS**

OMB Control Number: 1894-0008
Expiration Date: 08/31/2020

Name of Institution/Organization

Missouri Department of Elementary and Secondary Education

Applicants requesting funding for only one year should complete the column under "Project Year 1." Applicants requesting funding for multi-year grants should complete all applicable columns. Please read all instructions before completing form.

SECTION A - BUDGET SUMMARY U.S. DEPARTMENT OF EDUCATION FUNDS

Budget Categories	Project Year 1 (a)	Project Year 2 (b)	Project Year 3 (c)	Project Year 4 (d)	Project Year 5 (e)	Total (f)
1. Personnel	120,000					120,000
2. Fringe Benefits	62,670					62,670
3. Travel	-					-
4. Equipment	334,000					334,000
5. Supplies	-					-
6. Contractual	15,822,277					15,822,277
7. Construction	-					-
8. Other	4,479,973					4,479,973
9. Total Direct Costs (lines 1-8)	20,819,010					20,819,010
10. Indirect Costs *Enter Rate Applied	25,321					25,321
11. Training Stipends	-					-
12. Total Costs (lines 9-11)	20,844,331					20,844,331

***Indirect Cost Information (To Be Completed by Your Business Office):**

If you are requesting reimbursement for indirect costs on line 10, please answer the following questions:

- IV. Do you have an Indirect Cost Rate Agreement approved by the Federal government? Yes No.
- V. If yes, please provide the following information:
Period Covered by the Indirect Cost Rate Agreement: From: 07/01 2020/ To: 06/30 2021/ (mm/dd/yyyy)
Approving Federal agency: ED Other (please specify): ED The Indirect Cost Rate is 4.9% <https://dese.mo.gov/sites/default/files/fas-FY21-Indirect-Cost-Agreement.pdf>
- VI. If this is your first Federal grant, and you do not have an approved indirect cost rate agreement, are not a State, Local government or Indian Tribe, and are not funded under a training rate program or a restricted rate program, do you want to use the de minimis rate of 10% of MTDC? ___ Yes ___ No. If yes, you must comply with the requirements of 2 CFR § 200.414(f).
- VII. If you do not have an approved indirect cost rate agreement, do you want to use the temporary rate of 10% of budgeted salaries and wages? ___ Yes ___ No. If yes, you must submit a proposed indirect cost rate agreement within 90 days after the date your grant is awarded, as required by 34 CFR § 75.560.
- VIII. For Restricted Rate Programs (check one) -- Are you using a restricted indirect cost rate that: Is included in your approved Indirect Cost Rate Agreement? Yes Or Complies with 34 CFR 76.564(c)(2)? The Restricted Indirect Cost Rate is 4.9%
- IX. For Training Rate Programs (check one) -- Are you using a rate that: Is based on the training rate of 8 percent of MTDC (See EDGAR § 75.562(c)(4))? Or ___ Is included in your approved Indirect Cost Rate Agreement, because it is lower than the training rate of 8 percent of MTDC (See EDGAR § 75.562(c)(4)).

Name of Institution/Organization	Applicants requesting funding for only one year should complete the column under "Project Year 1." Applicants requesting funding for multi-year grants should complete all applicable columns. Please read all instructions before completing form.
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**SECTION B - BUDGET SUMMARY
NON-FEDERAL FUNDS**

Budget Categories	Project Year 1 (a)	Project Year 2 (b)	Project Year 3 (c)	Project Year 4 (d)	Project Year 5 (e)	Total (f)
1. Personnel						
2. Fringe Benefits						
3. Travel						
4. Equipment						
5. Supplies						
6. Contractual						
7. Construction						
8. Other						
9. Total Direct Costs (Lines 1-8)						
10. Indirect Costs						
11. Training Stipends						
12. Total Costs (Lines 9-11)						

SECTION C – BUDGET NARRATIVE (see instructions)

Introduction: Consistent with its ESSER Certification and Agreement, MODESE has prioritized addressing the digital divide, providing educators with professional development for distanced instruction, and meeting the social-emotional learning needs of students. The budget narrative illustrates that in addition to taking action to address these goals, MODESE has determined other important uses for this funding. MODESE has chosen to send supplemental allocations to LEAs, including proportional shares for the associated nonpublic schools.

An important understanding of the strategy to address the digital divide is the combining of CRF funds allocated to DESE by the Governor, GEER funds and a portion of the state reserve to create a \$30,000,000 pool. This pool of money will significantly improve the student access to digital learning resources.

MODESE has determined that the best uses of the one-half percent portion reserved for administration. MODESE will use these funds to increase its own ability to teleconference and telework. Further, it will invest in changes to the Longitudinal Data System to better research the effects of the COVID disruption and schools' responses on student learning. Finally, MODESE will expand staff to ensure that the grant projects are properly administered.

Minimum Allocations: By allocating 90% of ESSER funds consistent with Section 1117 of the Elementary and Secondary Education Act as modified by the Every Student Succeeds Act of 2015, a limited number of LEAs receive little or no allocation due to low rates of economic deprivation. MODESE has determined that no LEA should receive less than \$25 per pupil and no LEA should receive less than \$10,000 as a total allocation. When allocations were determined, 11 LEAs were found to have less than \$25.00 per pupil. When a minimum allocation of \$25 per student is provided, six of the LEAs would still receive less than \$10,000. MODESE has determined no LEA should be allocated less than \$10,000. The total supplemental amount to ensure minimum allocations for LEAs with low rates of economic deprivation is \$345,730.

Supplemental Allocations: MODESE has determined that the equitable services allocation should be based on Section 8501 of the Elementary and Secondary Education Act as modified by the Every Student Succeeds act of 2015. However, a number of LEAs will be entitled to significantly smaller share of the allocation under this method. To address this emergency needs in these cases, MODESE has allocated \$4,134,243 to provide supplemental allocations to the affected LEAs and to provide an additional equitable share to the nonpublic schools within those LEAs.

Distanced Instruction Professional Development: The COVID-19 disruption of spring 2020 and efforts to provide continuity of education made clear the need to provide professional development for distance education to Missouri teachers. The Missouri Teacher of the Year finalist cohorts have taken the lead to produce ten hours of video instruction to be shared with Missouri teachers. The videos feature 42 Missouri teachers explaining research-based effective practices and how they applied the practices during the spring 2020. Videos will be available to all teachers through MODESE's school improvement website, MOEDU-SAIL.org. The first videos are projected to be available beginning August 1 and be complete by September 1. MODESE has allocated \$82,000 for stipends and video production for this project. An additional \$418,000 has been allocated for further projects in this area. The total allocation for Distanced Education Professional Development is \$500,000.

Trauma Informed School Training: Students returning to school this fall will bring with them a variety of social-emotional learning needs. These needs have been magnified due to the disruption of COVID-19. MODESE has allocated \$3,550,658 to provide training to educators through the Trauma Informed Schools initiative. This training will be offered in both live and video formats so that school personnel will be able to access the training at any time, regardless of local conditions. It will be delivered by regionally based teams across the state. In addition to the monthly trainings, the initiative will include the production of a guidance manual for responding to

crises and a statewide Trauma Informed School Task Force. The task force will be available to respond to a crisis as well as to identify emerging needs in the area of social-emotional learning. The Trauma Informed School project will be accomplished through a subcontract.

Social-Emotional Resource Hub: In addition to Trauma Informed Schools training, MODESE has allocated \$748,882 to create a web-based resource hub for social-emotional learning (SEL) resources. The SEL hub will be public facing and therefore open to all Missouri educators. The hub will serve to house a set of vetted effective practices for educators. Vetting of resources will take place under the leadership of a university researcher and expert in the field. The Social-Emotional Resource Hub project will be accomplished through contracting with a Missouri university.

Missouri Student Connectivity: As noted in the introduction above, MODESE has allocated \$10,522,601 from the state reserve to extend a grant program that is also funded through Governor's Emergency Education Relief Fund and Missouri's Coronavirus Relief Fund. The combined total provides grants to LEAs to increase Wi-Fi availability outside school buildings and to purchase Wi-Fi enabled devices so that more students can connect. The combined total from all grant funds is \$35,522,601. The anticipated outcome of the program is that schools will have 10,000 new access points, providing 250,000 new concurrent connections and that funding will be available to help purchase devices for 100,000 students.

Administrative Reserve

Equity Audit: Educational equity is a significant priority for Missouri. MODESE has determined that it would benefit from an equity audit that examines state education policies and practices performed by a third party. MODESE has allocated \$25,136 for this project.

Project Management and Grant Administration: The budget narrative introduction for the ESSER state reserve indicates that MODESE will expand staff to administer grants associated with the CARES act. In total, MODESE has is responsible for \$50,000,000 to support schools. Proper oversight is needed to ensure funds are distributed for their intended purposes, are administered in compliance with the law, and monitored for accurate reporting. Further, grant programs work must be coordinated to ensure timely distribution of funds. MODESE has allocated \$266,715 from ESSER administrative funds to expand staff. The fringe benefit rate is 52.3%.

Teleconferencing: MODESE has determined that the ability to teleconference will be needed for the foreseeable future. MODESE has eight conference rooms and the State Board of Education room that are not adequately equipped to teleconference. Estimates for computer, audio and visual equipment needed to allow teleconferencing in all of the rooms totals \$140,566. ESSER administrative funds will be used for this purpose.

Teleworking: The COVID-19 disruption during spring 2020 caused MODESE, along with other state agencies, to migrate to teleworking to the maximum extent possible and almost immediately. One critical need that surfaced because of that change was a lack of state-owned laptop computers. While virtually all staff were able to migrate to teleworking approximately half were able to do so only by using their personal computing equipment. MODESE will use \$209,800 to purchase portable equipment (laptops, docking stations, all-in-one PCs),

and to the extent necessary hotspots. Should COVID-19 cause another disruption, the transition to teleworking will be quicker and customer service be better. ESSER administrative funds will be used for this purpose.

Data Systems: MODESE recently issued a state regulation to allow state payment for certain blended schedules that better support public health through social distancing. This change creates an unprecedented opportunity to examine how non-traditional schedules affect student outcomes. In order to produce meaningful research MODESE has allocated \$400,000 to modify the Longitudinal Data System to collect and analyze the data. The administrative funds used for this purpose will support the identification of effective practices to be shared with the field.