ESSER Initial Report
July 31, 2020

ED 524 Narrative and Template for SEA Reserve

The Maine Department of Education allocated 91 percent of its allocation to make subgrants to eligible school administrative units (SAUs) and reserved ½ of 1 percent of the total allocation for administrative costs. The SEA reserve funds will be used for emergency needs to address issues responding to COVID-19 as determined by the Maine Department of Education and outlined in Part C of the ESSER Certification and Assurances. These emergency needs related to remote instruction will be addressed using contracts to create an online learning platform available to all Maine students, provide online hosting, and compensate and equip Maine educators to create lesson plans and project-based modules that will be housed within the learning platform. Additionally, the funds will be used to create an increased capacity within the Maine School Safety Center (MSSC). The center will support school administrative units (SAU) and educators as they address unprecedented needs related to Covid-19. This additional use was approved via emailed by the U.S. Department of Education’s Office of State and Grantee Relations Director, Tara Ramsey on July 16, 2020.

Learning Platform

A website development team will design and develop an online learning platform that meets the specific and unique needs of the project. The team will work with Maine Department of Education staff, educators, families, and students at all grade levels to customize the platform for an effective and engaging user experience.

The initial development will include 25 percent of the content followed by three additional phases to reach completion. The developers will provide ongoing maintenance beyond the completion of the project to ensure that the site is regularly updated and improved.

Lesson Plan Modules

Modules at each grade level will focus on essential questions and are designed to incorporate multiple content areas in a project-based format so that – although the platform is online and asynchronous – students will be encouraged to interact with their surroundings (offline) as part of the learning experience. All modules are open-source and can be accessed by educators, families, and students. Educators will be able to incorporate modules into individualized remote learning plans.
Educator Compensation

Maine educators from all grade levels and content areas are working with Maine Department of Education content specialists to develop interdisciplinary, asynchronous, project-based modules to populate the learning platform. Participating educators are assigned to a grade-level team and are required to attend all team meetings and develop a high-quality module that meets the identified objectives in order to receive compensation. The project development will occur in four phases and while some educators may choose to participate in each phase to create more modules and receive additional compensation there will be recruitment at the end of each phase to fill any gaps.

Module Resources

The team creating the modules will utilize Adobe Acrobat Pro, Pear Deck, PowToons, Biteable, EdPuzzle, and more to help content creators to build fillable PDF worksheets, interactive slide decks, animated content, and provide learners with an engaging asynchronous learning experience.

Maine School Safety Center

As the Department engages in the work of supporting all SAUs through the preparation and start-up of a new school year, under significant new requirements for health and safety precautions, the Department’s School Safety Center (an office within the Department that trains Collaborative Planning Teams in all SAUs and schools and assists in the development and implementation of emergency preparedness and response plans) is needing to significantly expand its capacity. The Department will increase staffing to meet the statewide training and technical assistance needs.
STATE OF MAINE  
DEPARTMENT OF EDUCATION  
23 STATE HOUSE STATION  
AUGUSTA, ME 04333-0023

JANET T. MILLS  
GOVERNOR

A. PENDER MAKIN  
COMMISSIONER

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

<table>
<thead>
<tr>
<th>Budget Categories</th>
<th>Project Year 1</th>
<th>Project Year 2</th>
<th>Project Year 3</th>
<th>Project Year 4</th>
<th>Project Year 5</th>
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**Indirect Cost Information (To be Completed by Your Business Office):**

(1) Do you have an Indirect Cost Rate Agreement approved by the federal government? __Yes__ __No__.

(2) If yes, please provide the following information:

   (a) The Indirect Cost Rate Agreement was signed on: __7/1/2020__

   (b) The Indirect Cost Rate is __3%__

   (c) If this is your first Federal grant, and you do not have an approved indirect cost rate agreement, you must submit a proposal for an indirect cost rate agreement within 90 days after the date your grant is awarded, as required by 2 CFR § 5.590.

(3) Are you using a restricted indirect cost rate agreement? __Yes__ __No__. If _Yes_, you must submit a proposal for an indirect cost rate agreement within 90 days after the date your grant is awarded, as required by 2 CFR § 5.590.

(4) Are you using a rate that is based on the training rate of 3% of MDIG? __Yes__ __No__. If _Yes_, you must submit a proposal for an indirect cost rate agreement within 90 days after the date your grant is awarded, as required by 2 CFR § 5.590.

(5) Are you using a rate that is included in your approved indirect cost rate agreement? __Yes__ __No__.

(6) Are you using a rate that is included in your approved indirect cost rate agreement, because it is lower than the training rate of 3% of MDIG? __Yes__ __No__.
### SECTION B - BUDGET SUMMARY

**NON-FEDERAL FUNDS**

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<th>Budget Categories</th>
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<th>Project Year 2 (B)</th>
<th>Project Year 3 (C)</th>
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### SECTION C - BUDGET NARRATIVE (see instructions)

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<th>Other Category</th>
<th>Amount</th>
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<td>Module Resources</td>
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<td>SAU Allocations</td>
<td>39,621,220</td>
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</tbody>
</table>

Prepared by: Emily Bath, Chief Financial Officer, Maine Department of Education

Page 4
Internal Control and Subrecipient Monitoring Plan

Organizational Chart

Program Management Structure

- Director of Policy and Government Affairs
  - Provide guidance and technical assistance to SAUs on ESSER program concepts
  - Lead ongoing office hours for SAUs
  - Coordinate the Maine DOE ESSER leadership team and facilitate an ongoing collaborative application approval process

- IDEA Director, ESEA Acting Director, McKinney Vento Coordinator, CTE Director, Chief Academic Officer, Adult Education Director, Chief of Staff, Legislative and Federal Liaisons
  - Provide application approval for all applicable federal program SAU ESSER project requests within the Maine Department of Education’s Consolidated Application and Grant Reimbursement System (interface for school administrative units to submit applications, invoices, and other documentation as required per the grant requirements)
Fiscal Management Structure

- **School Finance & Compliance Coordinator**
  - Provide guidance to SAUs on revenue and expenditure coding and requirements for invoicing
  - Review and approve sub-recipient invoices to ensure compliance

- **IDEA Finance Manager**
- **Fiscal Compliance Analyst**
  Ensure uploads of files to Maine Education Financial System comply with reporting requirements via the Maine Education Financial System. The externally developed system logic is based on National Center for Education Statistics Financial Accounting for Local and State school Systems and Maine’s model chart of accounts for Maine School Administrative Units to ensure compliance with reporting requirements

- **Chief Financial Officer**
  - Manage the SEA set-aside budget

- **Director of Innovative Teaching and Learning**
  - Manage the SEA set-aside programming

Fiscal Risks & Mitigation

Risks associated with implementing the Elementary & Secondary School Education Relief fund:

- Knowledge of the terms and conditions of the Elementary & Secondary School Education Relief funds
- Internal controls and knowledge of staff at school administrative units

Risk Mitigation

- Continuous fiscal monitoring of the sub-recipient awards
- Regular communication with subrecipient school business offices and leadership
- Invoice/financial report review
- Documentation supporting subrecipient monitoring efforts
- Email correspondence, invoices, deliverables (such as progress or financial reports), and other supporting documentation
Sub-recipient Risk Assessment

All sub-recipients will be assigned a fiscal risk assessment based on the following criteria:

- Size of the award
- Automation of the accounting system
- Program complexity
- Internal entity risk
- Review of school administrative unit audits
- Past SAU performance
- Risk assessments for IDEA, ESEA Titles, CTE, McKenney Vento, and Adult Education completed by June 22, 2020

Fiscal and Program Monitoring

Green (low risk) sub-awards:
- Meet with business manager regularly
- Ensure invoices/financial reports are timely, compliant with the terms of the subaward agreement, and are accurate
- Upload of quarterly reports to Maine Education Financial System from the school administrative unit’s local accounting system
- Submit financial invoices for ESSER funds on a monthly basis
- Require back-up documentation as part of first request for reimbursement and at least one randomly selected request subsequently

Yellow (medium risk) sub-awards:
Follow all steps indicated in the previous lower risk section as well as the following:
- Perform a desk review of financial and program documents

Red (high risk) sub-awards:
Follow all steps indicated in the previous lower risk section as well as the following:
- Request additional supporting detail for all financial invoices and expenses in accordance with the subaward terms and conditions
- Perform an on-site review of financial documents of programming