



**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.



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*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.



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U.S. DEPARTMENT OF EDUCATION BUDGET INFORMATION NON-CONSTRUCTION PROGRAMS						OMB Control Number: 1894-0008 Expiration Date: 08/31/2020
Maine State Department of 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	116,779					
2. Fringe Benefits	69,268					
3. Travel	3,000					
4. Equipment	3,133					
5. Supplies	567					
6. Contractual	10,000					
7. Construction						
8. Other	41,446,764					
9. Total Direct Costs (lines 1-8)	41,649,511					
10. Indirect Costs <span style="float: right;">8%</span> *Enter Rate Applied _____	143,808					
11. Training Stipends	2,000,000					
12. Total Costs (lines 9-11)	43,793,319					
<p><b>*Indirect Cost Information (To Be Completed by Your Business Office):</b>            If you are requesting reimbursement for indirect costs on line 10, please answer the following questions:            (1) Do you have an Indirect Cost Rate Agreement approved by the Federal government? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No.            (2) If yes, please provide the following information:            Period Covered by the Indirect Cost Rate Agreement: From: 7/1/2020 To: 6/30/2021 (mm/dd/yyyy)            Approving Federal agency: <u>X</u> ED <input type="checkbox"/> Other (please specify): _____ The Indirect Cost Rate is <u>8%</u>.            (3) 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? <input type="checkbox"/> No. If yes, you must comply with the requirements of 2 CFR § 200.414(f).            (4) 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? <input type="checkbox"/> Yes <input type="checkbox"/> 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.            (5) For Restricted Rate Programs (check one) -- Are you using a restricted indirect cost rate that: <input type="checkbox"/> Is included in your approved Indirect Cost Rate Agreement? Or <input type="checkbox"/> Complies with 34 CFR 76.564(c)(2)? The Restricted Indirect Cost Rate is _____ %            (6) For Training Rate Programs (check one) -- Are you using a rate that: <input type="checkbox"/> Is based on the training rate of 8 percent of MTDC (See EDGAR § 75.562(c)(4))? Or <input type="checkbox"/> 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)).</p>						

ED 524



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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.																																																													
<b>SECTION B - BUDGET SUMMARY NON-FEDERAL FUNDS</b>																																																														
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<table style="width: 100%; border: none;"> <tr> <td colspan="7">Other Category:</td> </tr> <tr> <td style="width: 70%;">Maine School Safety Center</td> <td style="width: 10%; text-align: right;">400,000</td> <td colspan="4"></td> <td></td> </tr> <tr> <td>Website/Platform Development</td> <td style="text-align: right;">210,000</td> <td colspan="4"></td> <td></td> </tr> <tr> <td>Website Maintenance</td> <td style="text-align: right;">76,800</td> <td colspan="4"></td> <td></td> </tr> <tr> <td>Module Resources</td> <td style="text-align: right;">50,000</td> <td colspan="4"></td> <td></td> </tr> <tr> <td>Learning Management System</td> <td style="text-align: right;">858,044</td> <td colspan="4"></td> <td></td> </tr> <tr> <td>SAU allocations</td> <td style="text-align: right;"><u>39,851,920</u></td> <td colspan="4"></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">41,446,764</td> <td colspan="4"></td> <td></td> </tr> </table>							Other Category:							Maine School Safety Center	400,000						Website/Platform Development	210,000						Website Maintenance	76,800						Module Resources	50,000						Learning Management System	858,044						SAU allocations	<u>39,851,920</u>							41,446,764					
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Prepared by Elaine Babb, Chief Financial Officer, Maine Department of Education																																																														



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**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)



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### **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



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*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