# FID, ACCOUNTING, AND ESSER UPDATES

## UPSBO Conference (October 8, 2021)

**Christopher May and Kevin Walters**

**Michigan Department of Education**

# FID – Reminders & Upcoming Changes

- Submission Deadline: November 1, 2021
    - November (and following) State Aid withholding required for late submission or data not matching audited financial statements

- Expenditure Object Codes
    - 19-20: Warning for invalid codes **(including third digit)**
    - **20-21 and following: error**

- Balance Sheet Major Class Codes
    - Previously checked and used only first two (of three) digits
    - 20-21: Warning for invalid codes **(including third digit)**
    - **21-22 and following: error**

Use "Other" coding dimension for internal tracking purposes

MICHIGAN
Department of Education

# GASB #84 – Implementation Year (FY20 or FY21)

- GASB Statement #95 gave districts one additional year to implement (FY21)
  - Most districts already worked to analyze these accounts and reclassify as needed, so FY20 implementation was still encouraged

- In FID, Fund 29 opening balance will be zero
  - Revenue Prior Period Adjustment entry should be used to restate fund balance/"catch up" FID in this first year of implementation
  - Debit Cash, Credit Revenue Prior Period Adjustment (Major Class 551)
  - Revenue total will be inflated, but 551 is excluded from typical revenues

- (Previously) Agency Funds likely won't need to be "closed out" as net zero fund balance will carry over to FY21
  - Exception – districts keeping some activity in 6x and moving some to 29

# Accounting Manual Change Notice #31

- Issued December 17, 2020

- Changes to be implemented for school fiscal year 2021-22 unless otherwise required
  - Earlier application is encouraged

- Clarification of distance learning/classroom technology coding
  - No other significant changes
  - New/updated Grant Codes

# Financial Accounting Guidance During the COVID-19 Pandemic

http://www.michigan.gov/documents/mde/COVID-19_Accounting_Guidance_691616_7.pdf

- Recently updated to include:
  - Revenue recognition/reclassifying expenditures
  - Accounting for new school nutrition funds (Emergency Operations, Seamless Summer Option, etc.)
  - ARP and IDEA ARP coding

- Updates will continue as additional guidance is needed on new and existing funding sources, unique accounting situations, etc.

# Reclassifying Expenditures

- Additional accounting entries required when revenue cannot be recognized in the same fiscal year as eligible expenditures may be incurred.

- Example: CRF expenditure period goes back to March 1, 2020 but revenue could not have been recognized in FY20

- This may also apply to other funding sources with similar revenue recognition/expenditure period "disconnects"
  - **Section 23b Summer School/Credit Recovery**
    - FY21 expenditures but no revenue until FY22
  - **Section 11r(4) ESSER (II) Per-Pupil Equalization**
    - Could cover both FY20 & FY21 exp.

# Reclassifying Expenditures (cont.)

- **The Grant Code of a given funding source should not be used when recording expenditures until that revenue can be recognized.**

- Example: Reclassification of FY20 expenditures of Coronavirus Relief Funds (CRF) funds not yet assigned to Grant Code
  - Net zero expenditure entry to reclassify prior year expenditures to another funding source
  - $10,000 of teacher salaries covered by CRF funding as example
    - Debit         11-113-1240-**7990**      **$10,000**
    - Credit        11-113-1240-**0000**      **$10,000**

- Reclassifies expenditures to CRF in FY21 without inflating totals while showing CRF expenditures in one fiscal year only (prevents double counting)

# New School Nutrition Funds

| CFDA# | MDE Program ID# | Grant Name | Grant Code |
|-------|-----------------|------------|------------|
| 10.558 | 211925 | Emergency Operations - CACFP Meals | 853X |
| 10.555 | 211965 | Emergency Operations - SNP Meals | 851X |
| 10.555 | 211961/221961 | Seamless Summer Option (SSO) - Lunch | 851X |
| TBD | 211971/221971 | Seamless Summer Option (SSO) - Breakfast | TBD |
| TBD | 211981/221981 | Seamless Summer Option (SSO) - Snack | TBD |
| TBD | 211951/221951 | Seamless Summer Option (SSO) - Supper | TBD |
| 10.555 | 211960/221960 | National School Lunch Program | 851X |
| 10.553 | 211970/221970 | School Breakfast Program | 850X |
| 10.555 | 211980/221980 | NSLP - After School Snack | 861X |
| 10.556 | 211940/221940 | Special Milk Program | 852X |

## Accounting/ Coding Updates

- Our FAST Team is working on a coding chart for SY 2021/2022.
- The chart will be posted to our website soon and updated as more information is released
- Send coding questions to MDE-Fiscal@michigan.gov

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# Resources

[Financial Accounting Guidance During the COVID-19 Pandemic](#)

[Michigan Public School Accounting Manual](#)
- Chart of Accounts (Appendix) and other guidance
- Change Notices

[Accounting for State School Aid Revenues](#)
- Recently updated with new FY22 categoricals

[Program Allocations](#)
- All federal program allocations (incl. ESSER, GEER, etc.)

# Contact Information

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**ESSER and other grant-related questions (applications, budgets, eligibility, district status, etc.)**

MDE-CARES@michigan.gov

ESSER-II Clean Up:  Release of Funds, Approvals, etc.

ESSER-II Fund Reserve:  Discretionary and SAF Equalization (State Funds)

ARP ESSER-III Update:  Clearly in Sight……FINALLY!

Topics

## ESSER II FUND OVERVIEW

**When will remaining ESSER-II formula (57%) funds be available to draw?**

All ESSER II funds were loaded into the budget page for ESSER II on September 1, which can be found within the ESSER I Formula application in M+

**IF you filed your FER after drawing the initial 43%....Stay Tuned. You will need to reopen the FER to draw remaining 57%**

**ESSER II FUND OVERVIEW**

## When will Section 23b and 23c funds be available to draw?

All Section 23b and 23c applications are live in MEGS+ as of September 8. Individual applications can be found for Summer School, Credit Recovery, Before/After School, and Teacher/Support Staff Stipends
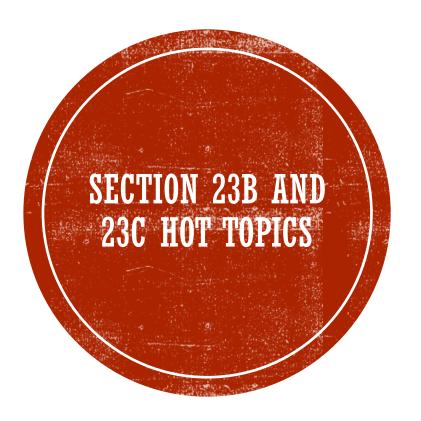
**All Section 23b and 23c funding is tied to the ESSER II allowable grant use areas and are reimbursable (federal funds)**

# SECTION 23B AND 23C TIMELINES

**Section 23b and 23c and Timelines:**

- **Innovative Practices** (will be proration) and SAF Equalization (for those 14 entities that were ineligible under PA 3) payments were in the August 20 State Aid Payment. There will be another adjustment to Innovative Practices (*further proration*) in **October state aid** based on application irregularities from LEAs

- Reminder: Statute clearly specifies **Teacher and Support Staff stipends** must be paid in full to Teacher or Support Staff member within 30 days of the entity receiving those funds. Section 23c application went "live" on September 8. The clock begins for localized payments by October 8
  - *Pay staff YOU identified as eligible in July submission*

- (Local entity is responsible for all mandatory payments. ORS has notified MDE that these stipends are not retirement reportable on DTL 2 but ARE REPORTABLE on DTL 4). **Please contact ORS with questions or concerns.**
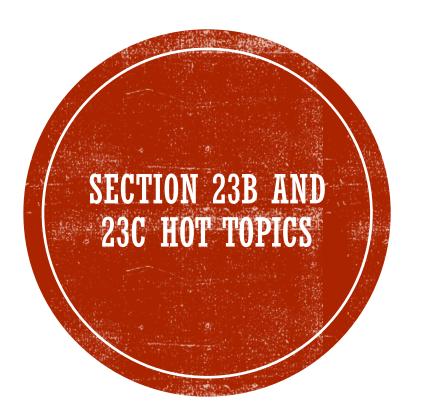
## SECTION 23B AND 23C HOT TOPICS

**Does the Section 23b money have to be spent in summer 2021?**

**No. Section 23b utilizes Federal funds, aligned with ESSER II grant expenditure period**

**Expenditure Period: June 2, 2021, through Sept. 30, 2022, plus Tydings through Sept. 30, 2023**

SECTION 23B AND 23C HOT TOPICS

Why is MDE asking for pictures of staff for Section 23c?

Please do not upload pictures in your M+ application of staff or any staff names

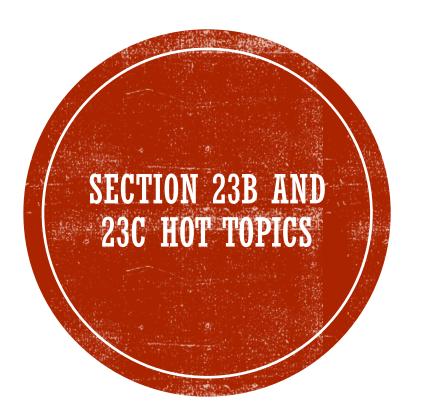PIC refers to Personal Identification Code (PIC) or use of Unique ID (numerical)

# SECTION 23B AND 23C HOT TOPICS

**When do I have to pay Section 23c Stipends?**

**Stipend payments to staff must be made by October 8**

**There can be no proration to stipend amount. Staff gets full payment of stipend**

# SECTION 23B AND 23C HOT TOPICS

**Who do I have to pay the Section 23c stipend to?**

**LEAs were asked to identify eligible staff members in your July submission**

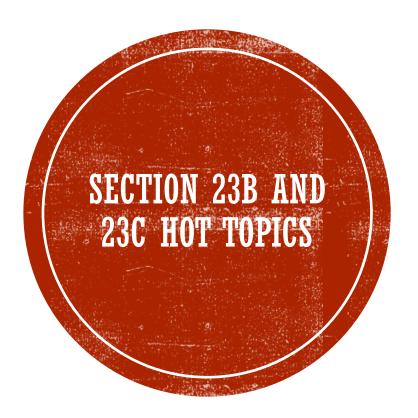**Although staff may be eligible via statute, you are only required to pay those staff members YOU identified as eligible in July**

## SECTION 23B AND 23C HOT TOPICS

**How do I budget Salaries with no Benefits for Section 23c stipends?**

**Since stipend must be paid in full, enter amount in Salaries and enter "0" in associated Benefits column**

**An error message will occur if there is Salary, but Benefits is blank. Enter "0"**

# ESSER-II AND PA 48 OF 2021

**Public Act 48 of 2021: State Aid Bill**

- Section 11t (Equalization payments): This funding has been appropriated by the legislature, but Michigan has not yet received approval of our application to USED for the remaining 1/3 of funds for ARP ESSER III

- MDE would not recommend LEAs start incurring costs associated with Section 11t (Equalization payments) until full approval is gained by MDE from USED and further guidance is provided. Memo is forthcoming.

# ARP ESSER-III......Clearly in Sight!

# ESSER III ALLOWABLE EXPENSE QUESTIONS FOR DISTRICT CONSIDERATION

- USED has released five questions for districts to consider when evaluating the whether the proposed spending is appropriate:

  - Will the proposed use of funds "prevent, prepare for, and respond to Coronavirus?"

  - Is it an allowable use of funds under the CARES Act?

  - Is it reasonable and necessary?

  - Does it promote equity?

  - Does it support returning students to the classroom?

**B-6. May ESSER and GEER funds be used for construction?**

Yes. Construction is authorized under Title VII of the ESEA (Impact Aid) and therefore is an allowable use of GEER and ESSER funds under sections 18002(c)(3) and 18003(d)(1) of the CARES Act, sections 312(c)(3) and 313(d)(1) of the CRRSA Act, and section 2001(e)(2) of the ARP Act. The broad Impact Aid definition of "construction" includes new construction as well as remodeling, alterations, renovations, and repairs under which many activities related to COVID-19 would likely fall.[13] However, the Department discourages LEAs from using ESSER and GEER funds for new construction because this use of funds may limit an LEA's ability to support other essential needs or initiatives. Remodeling, renovation, and new construction are often time-consuming, which may not be workable under the shorter timelines associated with ESSER and GEER funds. These types of activities are also subject to a number of additional Federal requirements, as detailed below.

# CONSTRUCTION, RENOVATION AND REMODELING WITH ESSER FUNDS

# CONSTRUCTION, RENOVATION AND REMODELING WITH ESSER FUNDS

Under these general principles, any construction activities, including renovations or remodeling, that are necessary for an LEA to prevent, prepare for, and respond to COVID-19 could be permissible, though the burden remains on grantees and subgrantees to maintain the appropriate documentation that supports the expenditure.

As noted above, an LEA using ESSER or GEER funds for remodeling, renovation, and new construction must comply with additional federal requirements. For example, these projects require prior written approval by an LEA's Governor or SEA (or the Department for State projects). (See Title VII of the ESEA and 2 CFR § 200.439(b).) Approved construction projects (i.e., remodeling, renovation, and new construction) also must comply with applicable Uniform Guidance requirements, Davis-Bacon prevailing wage requirements[14], and all of the Department's applicable regulations regarding construction at 34 CFR §§ 76.600 and 75.600-75.618. Some of the relevant part 75 requirements that must be considered before a new construction project is initiated include:

1) Has the grantee completed an environmental impact assessment before initiating the construction and fully considered any potential environmental ramifications before proceeding with the project (34 CFR § 75.601);

2) Has the grantee considered the probable effects of proposed construction on any district, site, building, or structure that is included or eligible for inclusion in the National Register of Historic Places (34 CFR § 75.602)

3) Does the grantee have title or other interest in the site, including right of access, that is sufficient to ensure that the grantee will have use and possession of the facility for 50 years or the useful life of the facility, whichever is longer (34 CFR § 75.603);

4) Can the grantee begin the approved construction in a reasonable time period and have the final plans been approved before the construction is advertised or placed on the market for bidding (34 CFR § 75.605);

5) Can a grantee complete the project in a reasonable time period and consistent with the approved plans and specifications (34 CFR § 75.606);

6) Is the construction functional, economical, and not elaborate in design or extravagant in the use of materials as compared to other facilities in the State or other applicable geographic area (34 CFR § 75.607);

7) Do the grantee's plans and designs for the facilities comply with applicable Federal, State and local health and safety standards, as well as Federal requirements regarding access by persons with disabilities. (34 CFR §§75.609 and 75.610); and

8) Does the grantee have sufficient operational funds to operate and maintain the facility once the construction is complete and will the grantee operate and maintain the facility in accordance with all applicable Federal, State, and local requirements (34 CFR §§ 75.614 and 75.615).

# ARP ESSER III

# LEA REQUIREMENTS

Safe Return to In-Person Instruction and Continuity of Services (**within 30 days of receipt of LEA allocation**)

- *If LEA had plan in place prior to ARP, public input is considered met, you must update existing plan within 6 months to meet Interim Final Requirements*

Reservation to Address the Academic Impact of Lost Instructional Time

Maintenance of Equity for High-Poverty Schools

**LEA Plan for Use of ARP ESSER Funds**

# LEA Plan for Use of ARP ESSER Funds
# Meaningful Consultation with Stakeholders

Under this requirement, an LEA must engage in meaningful consultation with stakeholders and give the public an opportunity to provide input in the development of its plan. Specifically, an LEA must engage in meaningful consultation with students; families; school and district administrators (including special education administrators); and teachers, principals, school leaders, other educators, school staff, and their unions. Additionally, an LEA must engage in meaningful consultation with each of the following, to the extent present in or served by the LEA: Tribes; civil rights organizations (including disability rights organizations); and stakeholders representing the interests of children with disabilities, English learners, children experiencing homelessness, children in foster care, migratory students, children who are incarcerated, and other underserved students.

This requirement remains for the *LEA Plan for Use of Funds*. It is not considered met based on previous submissions of COVID Learning Plans to CEPI

MDE has embedded the requirement into the ARP ESSER III application in MEGS+

## LEA PLAN OF USE ASSURANCES/CERTIFICATIONS

☐ * Please certify that the LEA has engaged in meaningful consultation with stakeholders and gave the public an opportunity to provide input in the development of the plan.

**All items must be checked**

☐ * • Students

☐ * • Families

☐ * • School and District Administrators (including Special Education Administrators)

☐ * • Teachers, Principals, School Leaders, Other Educators, School Staff, and their Unions

**Must select at least one**

☐ • Tribes

☐ • Civil Rights Organizations (including disability rights organizations)

☐ • Stakeholders representing the interests of children with disabilities, English learners, children experiencing homelessness, children in foster care, migratory students, children who are incarcerated, and other underserved students

☐ • None of these are present or served within the LEA boundaries

☐ * The LEA certifies a Safe Return to In-Person Instruction and Continuity of Services Plan was/will be posted to LEA website within 30 days of funds being allocated.

☐ * The LEA certifies it has/will meet the Reservation to Address the Academic Impact of Lost Instructional Time requirement in ARP ESSER III (20 percent of such funds to address learning loss).

# ARP ESSER III APPLICATION......A SNEAK PEEK!

# ARP ESSER III APPLICATION....... RESOURCES FOR PLAN DEVELOPMENT

Guidance for COVID-19 Prevention in K-12 Schools | CDC

ED COVID-19 Handbook, Volume 2 (PDF)

# CDC GUIDELINES FOR REOPENING OF K-12 SCHOOLS

## Key Takeaways

- Students benefit from in-person learning, and safely returning to in-person instruction in the fall 2021 is a priority.

- Vaccination is the leading public health prevention strategy to end the COVID-19 pandemic. Promoting vaccination can help schools safely return to in-person learning as well as extracurricular activities and sports.

- Due to the circulating and highly contagious Delta variant, CDC recommends universal indoor masking by all students (age 2 and older), staff, teachers, and visitors to K-12 schools, regardless of vaccination status.

- In addition to universal indoor masking, CDC recommends schools maintain at least 3 feet of physical distance between students within classrooms to reduce transmission risk. When it is not possible to maintain a physical distance of at least 3 feet, such as when schools cannot fully re-open while maintaining these distances, it is especially important to layer multiple other prevention strategies, such as screening testing.

- Screening testing, ventilation, handwashing and respiratory etiquette, staying home when sick and getting tested, contact tracing in combination with quarantine and isolation, and cleaning and disinfection are also important layers of prevention to keep schools safe.

- Students, teachers, and staff should stay home when they have signs of any infectious illness and be referred to their healthcare provider for testing and care.

- Many schools serve children under the age of 12 who are not eligible for vaccination at this time. Therefore, this guidance emphasizes implementing layered prevention strategies (e.g., using multiple prevention strategies together consistently) to protect students, teachers, staff, visitors, and other members of their households and support in-person learning.

- Localities should monitor community transmission, vaccination coverage, screening testing, and occurrence of outbreaks to guide decisions on the level of layered prevention strategies (e.g., physical distancing, screening testing).

## Summary of Recent Changes

Updates as of August 4, 2021

- Updated to recommend universal indoor masking for all students, staff, teachers, and visitors to K-12 schools, regardless of vaccination status.

- Added recommendation for fully vaccinated people who have a known exposure to someone with suspected or confirmed COVID-19 to be tested 3-5 days after exposure, regardless of whether they have symptoms.

## LEA PLAN OF USE NARRATIVE

Each LEA must submit a LEA Plan of Use Narrative. If the LEA has not yet been able to complete their LEA Plan of Use Narrative, they should indicate so by checking the checkbox below and leaving the narrative questions blank. Once the LEA Plan of Use Narrative has been completed the LEA should amend the application and include the narrative content below and remove the check from the checkbox and resubmit the application.

☐ The LEA Plan of Use Narrative is currently in progress and not ready for submission. The LEA agrees to amend their application at the time the Plan of Use Narrative is complete.

Please describe the extent to which and how the funds will be used to implement prevention and mitigation strategies that are, to the greatest extent practicable, consistent with the most recent CDC guidance on reopening schools, in order to continuously and safely open and operate schools for in-person learning:

0 of 1500

Please describe how the LEA will use the funds it reserves under section 2001(e)(1) of the ARP Act (see below) to address the academic impact of lost instructional time through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year:

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Please describe how the LEA will spend its remaining ARP ESSER funds consistent with section 2001(e)(2) of the ARP Act.

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Please describe how the LEA will ensure that the interventions it implements, including but not limited to the interventions implemented under section 2001(e)(1) of the ARP Act (see below) to address the academic impact of lost instructional time, will respond to the academic, social, emotional, and mental health needs of all students, and particularly those students disproportionately impacted by the COVID-19 pandemic, including students from low-income families, students of color, English learners, children with disabilities, students experiencing homelessness, children in foster care, and migratory students.
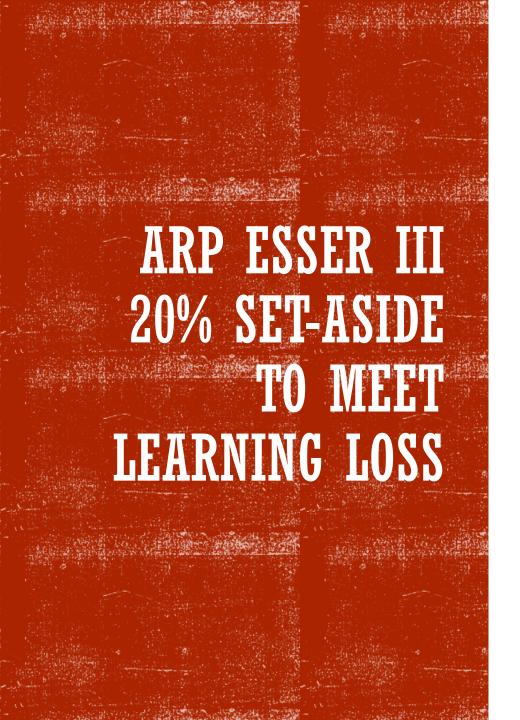
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GUIDANCE FOR COVID-19 PREVENTION IN K-12 SCHOOLS | CDC

ED COVID-19 HANDBOOK, VOLUME 2 (PDF)

ESSER.GEER_.FAQS_5.26.21

ED COVID-19 HANDBOOK, VOLUME 2 (PDF)

**LEA Use of ARP ESSER Funds**

Of the total amount allocated to an LEA from the State's ARP ESSER award, the LEA must **reserve at least 20 percent of funds to address learning loss through the implementation of evidence-based interventions and ensure that those interventions respond to students' social, emotional, and academic needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups** (each major racial and ethnic group, children from low-income families, children with disabilities, English learners, gender, migrant students, students experiencing homelessness, and children and youth in foster care).

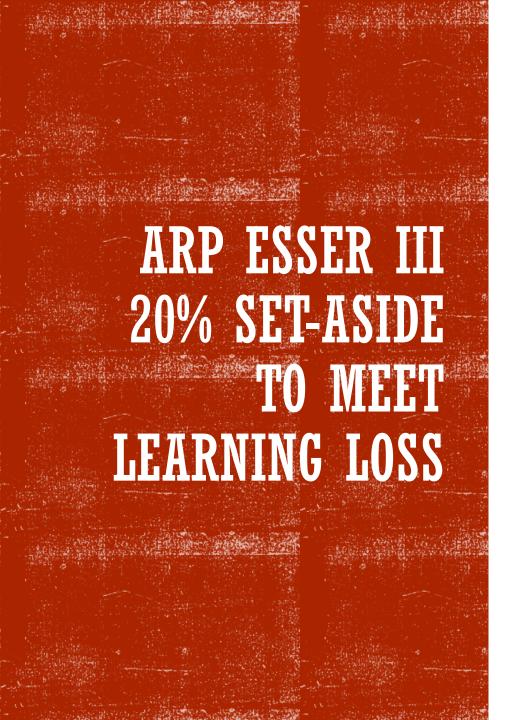# ARP ESSER III
# 20% SET-ASIDE TO MEET LEARNING LOSS

- **Accelerating learning through instructional approaches, tutoring, and expanded learning time**

  - **In-School Acceleration**
  - **High-Quality Tutoring**
  - **Out-of-School Time Programs**
  - **Summer Learning and Enrichment Programs**

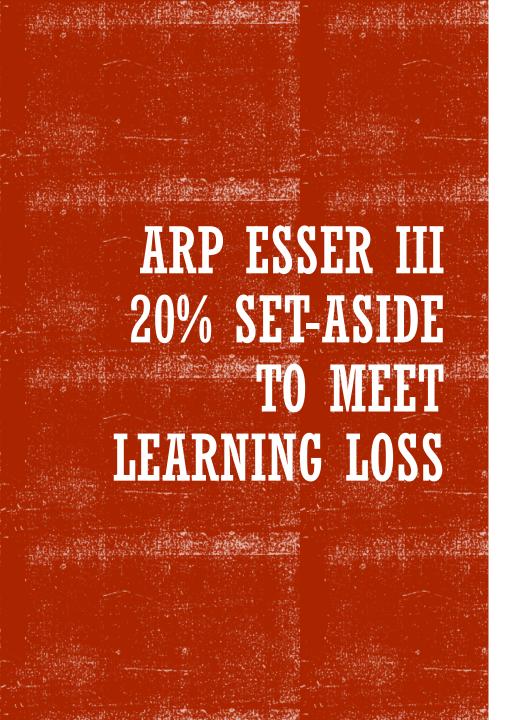# ARP ESSER III 20% SET-ASIDE TO MEET LEARNING LOSS

- **Supporting equitable access and effective use of technology**

  - Set clear goals and aggressive timelines for providing all students with access to high-speed broadband, devices, and accessible technology they can use when school is not in session

  - Set standards for digital learning that are integrated into the broader learning experience and create learning plans based on those standards.

  - Provide extensive professional development opportunities for educators that support improvements in instructional design and empower them to effectively use technology to support student learning.

  - Use technology in ways that support students who are performing at different levels — which may be an even more common occurrence when students return to in-person instruction — in part by leveraging technology to support one-on-one or small group work with students and by using student-centered learning models

  - Engage families in effectively using technology by providing support, such as tutorials, on the use of technology and platforms provided by the school
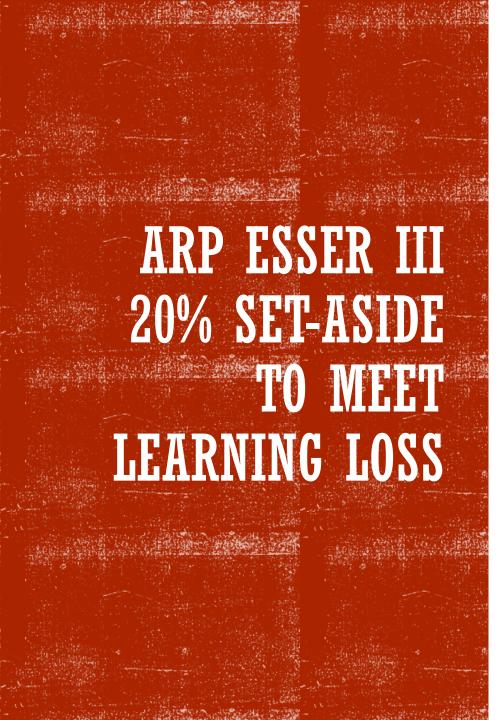
# ARP ESSER III 20% SET-ASIDE TO MEET LEARNING LOSS

- **Using data about students' opportunity to learn to help target resources and support a safe, healthy, and inclusive learning environment**

  - Measures can include:
    - Chronic absenteeism rates
    - Discipline rates, including in-school and out-of-school suspension (including multiple suspensions and length of suspensions), and expulsion rates
    - Data from student, staff, and family surveys
    - The ratio of students to nurses, counselors, social workers, and psychologists, and access to integrated support services.

# ARP ESSER III 20% SET-ASIDE TO MEET LEARNING LOSS

- **Access to qualified and supported educators**

- Measures can include:
  - Educator certification (e.g., full certification in the area assigned, additional certifications such as National Board Certification)
  - Educator experience
  - Educator effectiveness
  - Educator chronic absenteeism and turnover rates
  - Educator supports such as mentors, induction programs, evidence-based professional development, and leadership opportunities.

# ARP ESSER III 20% SET-ASIDE TO MEET LEARNING LOSS

- **High-quality curricular and instructional design**

- Measures can include:
  - Internet access (in school and at home) and student device ratios (e.g., 1:1)
    - The quality of remote learning (e.g., engagement with high-quality curricula and instructional materials)
    - Educator access to personalized, job-embedded professional learning opportunities on the effective use of technology
  - Advanced course participation and completion, including in Advanced Placement (AP), IB, dual enrollment, and early college programs, gatekeeper courses, and high-quality STEM and career and technical education pathways
  - Culturally and linguistically responsive curriculum designs
  - The adoption of high-quality diagnostic assessments to inform instruction
  - Access to project-based, experiential learning opportunities that meet the individualized needs of students.

**ESSER III REQUIRED 20% SET-ASIDE FOR LEARNING LOSS**

**Need**
- Need to administer high quality assessments to determine academic needs

**Implement**
- Implement evidence-based practices

**Support**
- Support students and families in distance learning
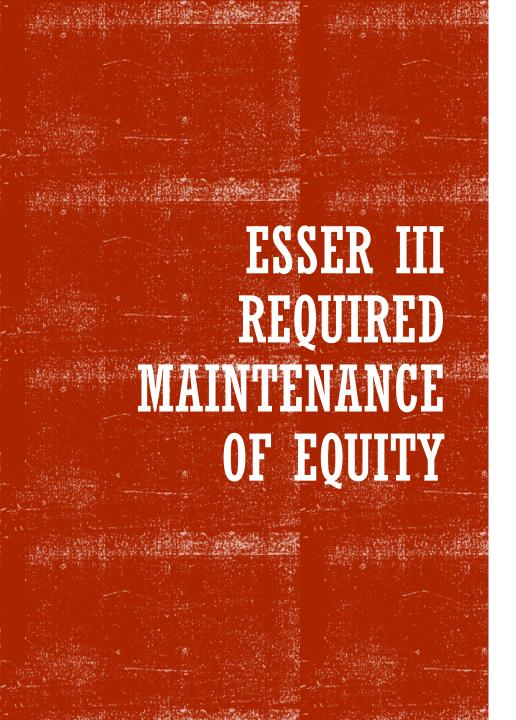
**Track**
- Track student attendance and engagement during remote instruction

**Monitor**
- Monitor student academic progress to identify students who need more help

# ESSER III APPLICATION AND REQUIREMENTS FOR LEA PLAN FOR USE OF ARP ESSER FUNDS?

- MDE is currently reviewing federal guidance and is **awaiting approval of ARP ESSER III application for the remaining 1/3 of funds from USED**

- The ARP ESSER III application in MEGS+ opened on **September 15.** ==**ONLY 2/3 OF YOUR TOTAL ALLOCATION IS PRESENT IN YOUR ARP ESSER III BUDGET!**==

- ARP ESSER III requires a deadline to submit, established by the SEA (MDE).  Target at this point is 90 days or on **December 15** for initial submission

- Application in M+ will contain required narrative responses and a template (created by MDE) that includes all LEA Plan for Use items that you will upload within the application in M+.  **(PLEASE NOTE:  The LEA Plan is NOT due within 90 days, only the initial submission of the application)**

# ESSER III REQUIRED MAINTENANCE OF EQUITY

**What is Maintenance of Equity?**

- SEA must ensure that any cuts to state funding in FY22 and FY23 for "high-need" school districts are less than the overall reduction in state funding across all districts in the state, on a per-student basis. High-need districts are defined as the districts with the highest percentages of economically disadvantaged students that collectively serve 50% of the state's students

- SEA must ensure that "high-poverty" school districts receive at least as much state funding in FY22 and FY23 as in FY19, on a per-student basis. High-poverty districts are districts with the highest percentages of economically disadvantaged students that collectively serve 20% of the state's students

- LEA must ensure they do not reduce funding or staff in any high-poverty school in a manner that exceeds the total reduction in district funding or staff (f)or all schools, on a per-student basis. A high poverty school is defined as a school that is in the top 25% of schools in the district based on the percentage of economically disadvantaged students.

- **Districts are exempt** from this requirement if they:
    - *Have fewer than 1,000 students*
    - *Operate a single school*
    - *Serve all students in each grade span in a single school*
    - *Demonstrate an exceptional or uncontrollable circumstance as determined by the Department of Education*

**ESSER & GEER, MEGS+, Budgets, Applications**

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# QUESTIONS?

**CRF, Grant Accounting, FID Reporting**

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